

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 October 22, 2018**

Docket Number: **154-17-0968**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-65-027-146	Property Owner:	VANTIV LLC
Classification:	PERSONAL		8500 GOVERNOR'S HILL DR.
County:	KENT		SYMMES TWP., OH 45249
Assessment Unit:	CITY of KENTWOOD	Assessing Officer / Equalization Director:	
Village:	NONE		EVAN A. JOHNSON
School District:	FOREST HILLS PUBLIC SCHOOL		P.O. BOX 8848
			KENTWOOD, MI 49518

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$2,379,600	\$3,380,976	\$3,380,976	\$1,001,376

TAXABLE VALUE				
2017	\$2,379,600	\$3,380,976	\$3,380,976	\$1,001,376

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-17-0969**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-65-028-170	Property Owner:	NATIONAL PROCESSING COMPANY
Classification:	PERSONAL		8500 GOVERNOR'S HILL DR.
County:	KENT		SYMMES TWP., OH 45249
Assessment Unit:	CITY of KENTWOOD	Assessing Officer / Equalization Director:	
Village:	NONE		EVAN A. JOHNSON
School District:	CALEDONIA COMMUNITY SCHO		P.O. BOX 8848
			KENTWOOD, MI 49518

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$3,418,700	\$0	\$0	(\$3,418,700)

TAXABLE VALUE				
2017	\$3,418,700	\$0	\$0	(\$3,418,700)

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-17-0970**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-65-028-669	Property Owner:	VANTIV INTEGRATED PAYMENTS LLC
Classification:	PERSONAL		8500 GOVERNOR'S HILL DR
County:	KENT		SYMMES TWP., OH 45249
Assessment Unit:	CITY of KENTWOOD	Assessing Officer / Equalization Director:	
Village:	NONE		EVAN A. JOHNSON
School District:	FOREST HILLS PUBLIC SCHOOL		P.O. BOX 8848
			KENTWOOD, MI 49518

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$2,544	\$2,544	\$2,544
 TAXABLE VALUE				
2017	\$0	\$2,544	\$2,544	\$2,544

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-17-0971**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-65-028-743	Property Owner:	NATIONAL PROCESSING COMPANY
Classification:	PERSONAL		8500 GOVERNOR'S HILL DR.
County:	KENT		SYMMES TWP, OH 45249
Assessment Unit:	CITY of KENTWOOD	Assessing Officer / Equalization Director:	
Village:	NONE		EVAN A. JOHNSON
School District:	FOREST HILLS PUBLIC SCHOOL		P.O. BOX 8848
			KENTWOOD, MI 49518

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$35,200	\$35,200	\$35,200
 TAXABLE VALUE				
2017	\$0	\$35,200	\$35,200	\$35,200

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0152**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	11-52-3120-0008-00-1	Property Owner:	PLEDO R J & MICOLE D. DYSON
Classification:	REAL		6722 WYNDHAM DR.
County:	BERRIEN		KALAMAZOO, MI 49009
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		ANGELA J. STORY
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$12,300	\$1,100	\$1,100	(\$11,200)

TAXABLE VALUE				
2017	\$12,300	\$1,100	\$1,100	(\$11,200)

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0207**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-58-999-00-1485-015	Property Owner:	HYG FINANCIAL SVCS INC.
Classification:	PERSONAL		PO BOX 36200
County:	WAYNE		BILLINGS, MT 59102
Assessment Unit:	CITY of FLAT ROCK	Assessing Officer / Equalization Director:	
			ERIC A. DUNLAP
Village:	NONE		38110 N. EXECUTIVE DRIVE STE. 200
School District:	FLAT ROCK COMMUNITY SCHOO		WESTLAND, MI 48184

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$337,900	\$109,000	\$109,000	(\$228,900)

TAXABLE VALUE				
2016	\$337,900	\$109,000	\$109,000	(\$228,900)

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0260**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-55-017-003	Property Owner:	TUPPER & ASSOCIATES
Classification:	PERSONAL		1000 BLANCHETTE DR.
County:	INGHAM		EAST LANSING, MI 48823
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRIC		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$1,300	\$0	\$0	(\$1,300)

TAXABLE VALUE				
2018	\$1,300	\$0	\$0	(\$1,300)

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0270**

The State Tax Commission, at a meeting held on October 22, 2018, 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-99-30-066-350	Property Owner:	DELAGE LANDEN FINANCIAL SVCS
Classification:	PERSONAL		1111 OLD EAGLE SCHOOL ROAD
County:	WASHTENAW		WAYNE, PA 19087
Assessment Unit:	TWP of PITTSFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		BARBARA L. MCDERMOTT
School District:	ANN ARBOR PUBLIC SCHOOLS		6201 W. MICHIGAN AVENUE
			ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$58,100	\$93,200	\$93,200	\$35,100

TAXABLE VALUE				
2018	\$58,100	\$93,200	\$93,200	\$35,100

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0271**

The State Tax Commission, at a meeting held on October 22, 2018, 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-99-30-070-580	Property Owner:	DELAGÉ LANDEN FINANCIAL SVCS
Classification:	PERSONAL		1111 OLD EAGLE SCHOOL ROAD
County:	WASHTENAW		WAYNE, PA 19087
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				
2018	\$6,417,000	\$6,551,600	\$6,551,600	\$134,600

TAXABLE VALUE				
2018	\$6,417,000	\$6,551,600	\$6,551,600	\$134,600

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0273**

The State Tax Commission, at a meeting held on October 22, 2018, 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-12-03-394-003	Property Owner:	PATRICK & CANDACE T FLANNERY
Classification:	REAL		1577 KING GEORGE BLVD
County:	WASHTENAW		ANN ARBOR, MI 48104
Assessment Unit:	TWP of PITTSFIELD	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT
Village:	NONE		6201 W. MICHIGAN AVENUE
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48108-9721

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$30,900	\$30,900	\$30,900
 TAXABLE VALUE				
2018	\$0	\$30,900	\$30,900	\$30,900

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0285**

The State Tax Commission, at a meeting held on October 22, 2018, 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-99-30-018-142	Property Owner:	NO THAI FOOD FOUNDRY
Classification:	PERSONAL		22600 HAGGERTY
County:	WASHTENAW		FARMINGTON HILLS, MI 48335
Assessment Unit:	TWP of PITTSFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		BARBARA L. MCDERMOTT
School District:	ANN ARBOR PUBLIC SCHOOLS		6201 W. MICHIGAN AVENUE
			ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$39,200	\$39,200	\$39,200
 TAXABLE VALUE				
2018	\$0	\$39,200	\$39,200	\$39,200

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0293**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-41-808-700	Property Owner:	TRADE NETWORK INC
Classification:	PERSONAL		2803 FOREST RIVER DR
County:	INGHAM		LANSING, MI 48906
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRIC		EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$6,300	\$0	\$0	(\$6,300)

TAXABLE VALUE				
2018	\$6,300	\$0	\$0	(\$6,300)

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0299**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	11-05-0109-0003-09-0	Property Owner:	RONALD & CYNTHIA HESTAD
Classification:	REAL		2325 POPRTAGE RD.
County:	BERRIEN		NILES, MI 49120
Assessment Unit:	TWP of BERTRAND	Assessing Officer / Equalization Director:	ANGELA J. STORY
Village:	NONE		3835 BUFFALO ROAD
School District:	NILES COMMUNITY SCHOOL DIS		BUCHANAN, MI 49107

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$271,400	\$243,600	\$243,600	(\$27,800)

TAXABLE VALUE				
2018	\$271,400	\$243,600	\$243,600	(\$27,800)

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0358**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	11-53-6190-0017-00-2	Property Owner:	JOHN WHITFIELD
Classification:	REAL		1281 BISHOP ST.
County:	BERRIEN		BENTON HARBOR, MI 49022
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	ANGELA J. STORY
Village:	NONE		200 E. WALL STREET
School District:	BENTON HARBOR AREA SCHOO		BENTON HARBOR, MI 49022

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$1,200	\$1,200	\$1,200
2017	\$0	\$1,200	\$1,200	\$1,200
2018	\$0	\$2,600	\$2,600	\$2,600
TAXABLE VALUE				
2016	\$0	\$1,200	\$1,200	\$1,200
2017	\$0	\$1,200	\$1,200	\$1,200
2018	\$0	\$1,225	\$1,225	\$1,225

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0374**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	006-052-012-00	Property Owner:	JOHN BARANSKI
Classification:	REAL		W2137 CAZZOLA ROAD
County:	DICKINSON		VULCAN, MI 49892
Assessment Unit:	TWP of WAUCEDAH	Assessing Officer / Equalization Director:	JAMES R. WAISANEN
Village:	NONE		W8221 SPORTSMAN'S CLUB ROAD
School District:	NORWAY VULCAN AREA SCHOO		IRON MOUNTAIN, MI 49801

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$24,300	\$34,100	\$34,100	\$9,800
2017	\$24,400	\$34,200	\$34,200	\$9,800
2018	\$25,000	\$34,800	\$34,800	\$9,800
TAXABLE VALUE				
2016	\$20,143	\$29,943	\$29,943	\$9,800
2017	\$20,324	\$30,124	\$30,124	\$9,800
2018	\$20,750	\$30,550	\$30,550	\$9,800

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0393**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-070-02-0193-000	Property Owner:	WILLIAM & ESTHER AZZOPARDI
Classification:	REAL		15601 PENN
County:	WAYNE		LIVONIA, MI 48152
Assessment Unit:	CITY of LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		33000 CIVIC CENTER DRIVE
School District:	LIVONIA PUBLIC SCHOOLS		LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$124,200	\$124,200	\$124,200

TAXABLE VALUE				
2018	\$0	\$101,021	\$101,021	\$101,021

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.

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0402**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-55-018-028	Property Owner:	FRENOT TECHNOLOGIES, INC.
Classification:	PERSONAL		5843 W. GRESHAM HWY.
County:	INGHAM		CHARLOTTE, MI 48813
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRICT		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$1,300	\$0	\$0	(\$1,300)

TAXABLE VALUE				
2018	\$1,300	\$0	\$0	(\$1,300)

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0410**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-55-018-113	Property Owner:	MOTOROLA SOLUTIONS, INC.
Classification:	PERSONAL		1301 ALGONQUIN ROAD
County:	INGHAM		SCHAUMBURG, IL 60196
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRICT		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$1,300	\$0	\$0	(\$1,300)

TAXABLE VALUE				
2018	\$1,300	\$0	\$0	(\$1,300)

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0413**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-55-018-181	Property Owner:	T-MOBILE CENTRAL
Classification:	PERSONAL		DBA T-MOBILE ATTN: PROPERTY TAX DEPT
County:	INGHAM		12920 SE 38TH ST
Assessment Unit:	CITY of EAST LANSING		BELLEVUE, WA 98006
Village:	NONE	Assessing Officer / Equalization Director:	DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRICT		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$45,700	\$45,700	\$45,700
2017	\$0	\$36,400	\$36,400	\$36,400
2018	\$0	\$32,200	\$32,200	\$32,200
TAXABLE VALUE				
2016	\$0	\$45,700	\$45,700	\$45,700
2017	\$0	\$36,400	\$36,400	\$36,400
2018	\$0	\$32,200	\$32,200	\$32,200

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0414**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-44-418-005	Property Owner:	TOSHIBA GLOBAL COMMERCE SOLUTIONS
Classification:	PERSONAL		3901 S. MIAMI BOULEVARD
County:	INGHAM		DURHAM, NC 27709
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRICT		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$1,400	\$0	\$0	(\$1,400)

TAXABLE VALUE				
2018	\$1,400	\$0	\$0	(\$1,400)

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0423**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	04-012-029-000-070-05	Property Owner:	CAROL BARLOW
Classification:	REAL		1384 WILDCAT COURT
County:	ALPENA		ALPENA, MI 49707
Assessment Unit:	TWP of ALPENA	Assessing Officer / Equalization Director:	KRIS VANCE LEWIS
Village:	NONE		4385 US-23 NORTH
School District:	ALPENA PUBLIC SCHOOLS		ALPENA, MI 49707

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$104,000	\$104,000	\$104,000
 TAXABLE VALUE				
2018	\$0	\$104,000	\$104,000	\$104,000

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0424**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	4650-00-018-0	Property Owner:	BARRY SKUTT JR
Classification:	REAL		384 MAIN ST.
County:	CALHOUN		BATTLE CREEK, MI 49014
Assessment Unit:	CITY of BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON
Village:	NONE		10 N. DIVISION STREET STE. 104
School District:	BATTLE CREEK PUBLIC SCHOOL		BATTLE CREEK, MI 49016-1717

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$31,820	\$31,820	\$31,820
 TAXABLE VALUE				
2018	\$0	\$28,929	\$28,929	\$28,929

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.

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0425**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-55-018-135	Property Owner:	EC SPARTY, LLC
Classification:	PERSONAL	ATTN:	RYAN EHARDT
County:	INGHAM		165 PARKER ST.
Assessment Unit:	CITY of EAST LANSING		FRANKENMUTH, MI 48734
Village:	NONE	Assessing Officer / Equalization Director:	DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRICT		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$5,700	\$0	\$0	(\$5,700)

TAXABLE VALUE				
2018	\$5,700	\$0	\$0	(\$5,700)

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0426**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	41-14-08-279-031	Property Owner:	JARED J POPPEN
Classification:	REAL		2561 STOCKWOOD DR NE
County:	KENT		GRAND RAPIDS, MI 49505
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$96,800	\$96,800	\$96,800
 TAXABLE VALUE				
2018	\$0	\$94,748	\$94,748	\$94,748

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.

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.

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) 373-4400.

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.



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0427**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4712-26-400-004	Property Owner:	JOSEPH M. GRYSIEWICZ
Classification:	REAL		4750 KENSINGTON RD.
County:	LIVINGSTON		MILFORD, MI 48380
Assessment Unit:	TWP of BRIGHTON	Assessing Officer / Equalization Director:	STACY ANN KALISZEWSKI
Village:	NONE		4363 BUNO ROAD
School District:	BRIGHTON AREA SCHOOLS		BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$153,100	\$153,100	\$153,100

TAXABLE VALUE				
2018	\$0	\$130,049	\$130,049	\$130,049

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.

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0428**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	4711-22-302-009	Property Owner:	JODI C RANESES
Classification:	REAL		3847 HIGHCREST DR
County:	LIVINGSTON		BRIGHTON, MI 48116
Assessment Unit:	TWP of GENOA	Assessing Officer / Equalization Director:	DEBRA L. ROJEWSKI
Village:	NONE		2911 DORR ROAD
School District:	BRIGHTON AREA SCHOOLS		BRIGHTON, MI 48116

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$319,800	\$319,800	\$319,800
 TAXABLE VALUE				
2018	\$0	\$230,084	\$230,084	\$230,084

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.

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0429**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	350-33080-50	Property Owner:	DENTAL CARE OF THE FUTURE
Classification:	PERSONAL		33080 GARFIELD
County:	MACOMB		FRASER, MI 48026
Assessment Unit:	CITY of FRASER	Assessing Officer / Equalization Director:	
Village:	NONE		DEBRA J. KOPP
School District:	FRASER PUBLIC SCHOOLS		33000 GARFIELD ROAD
			FRASER, MI 48026

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$61,691	\$99,160	\$99,160	\$37,469
2017	\$55,140	\$102,850	\$102,850	\$47,710
2018	\$82,300	\$91,650	\$91,650	\$9,350
TAXABLE VALUE				
2016	\$61,691	\$99,160	\$99,160	\$37,469
2017	\$55,140	\$102,850	\$102,850	\$47,710
2018	\$82,300	\$91,650	\$91,650	\$9,350

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0430**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-822-797	Property Owner:	DISABILITY ATTORNEYS OF MI
Classification:	PERSONAL		30500 VAN DYKE, SUITE 400
County:	MACOMB		WARREN, MI 48093
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	
Village:	NONE		TIMOTHY T. BAKER
School District:	WARREN CONSOLIDATED SCHO		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$60,856	\$78,235	\$78,235	\$17,379
2018	\$72,923	\$68,973	\$68,973	(\$3,950)
TAXABLE VALUE				
2017	\$60,856	\$78,235	\$78,235	\$17,379
2018	\$72,923	\$68,973	\$68,973	(\$3,950)

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0431**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 99-01-023-537 Classification: PERSONAL County: MACOMB Assessment Unit: CITY of WARREN Village: NONE School District: FITZGERALD PUBLIC SCHOOLS	Property Owner: OAKLEY INDUSTRIES SUB ASSEMBLY DIV 4333 MATTHEW DR FLINT, MI 48507 Assessing Officer / Equalization Director: TIMOTHY T. BAKER ONE CITY SQUARE, STE. 310 WARREN, MI 48093
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$186,858	\$753,763	\$753,763	\$566,905

TAXABLE VALUE				
2017	\$186,858	\$753,763	\$753,763	\$566,905

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0432**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	98-82-011-554	Property Owner:	OAKLEY INDUSTRIES SUB ASSEMBLY DIV
Classification:	PERSONAL-IFT		4333 MATTHEW DR
County:	MACOMB		FLINT, MI 48507
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	
Village:	NONE		TIMOTHY T. BAKER
School District:	FITZGERALD PUBLIC SCHOOLS		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$205,570	\$0	\$0	(\$205,570)

TAXABLE VALUE				
2017	\$205,570	\$0	\$0	(\$205,570)

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0433**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-02-216-200	Property Owner:	T S S SIGNS
Classification:	PERSONAL		21000 HOOVER
County:	MACOMB		WARREN, MI 48089
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	VAN DYKE PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$75,000	\$330,498	\$330,498	\$255,498

TAXABLE VALUE				
2018	\$75,000	\$330,498	\$330,498	\$255,498

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

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

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

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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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0434**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	61-10-900-251-1639-00	Property Owner:	US BANK NATIONAL ASSOC.
Classification:	PERSONAL		1310 MADRID ST. STE 100
County:	MUSKEGON		MARSHALL, MN 56258
Assessment Unit:	TWP of MUSKEGON	Assessing Officer / Equalization Director:	
Village:	NONE		PENNY L. GOOD
School District:	ORCHARD VIEW SCHOOLS		1990 E. APPLE AVENUE
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$80,100	\$84,200	\$84,200	\$4,100

TAXABLE VALUE				
2018	\$80,100	\$84,200	\$84,200	\$4,100

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.

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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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0436**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	78-050-930-550-018-00	Property Owner:	SONOCO PROTECTIVE SOLUTIONS INC.
Classification:	PERSONAL		1 NORTH SECOND ST-B04
County:	SHIAWASSEE		HARTSVILLE, SC 29550
Assessment Unit:	CITY of OWOSSO	Assessing Officer / Equalization Director:	TREENA M. CHICK
Village:	NONE		301 W. MAIN STREET
School District:	OWOSSO PUBLIC SCHOOLS		OWOSSO, MI 48867

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$873,350	\$0	\$0	(\$873,350)

TAXABLE VALUE				
2018	\$873,350	\$0	\$0	(\$873,350)

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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0437**

The State Tax Commission, at a meeting held on October 22, 2018, 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-99-30-018-143 Classification: PERSONAL County: WASHTENAW Assessment Unit: TWP of PITTSFIELD Village: NONE School District: ANN ARBOR PUBLIC SCHOOLS	Property Owner: GREAT LAKES COCA COLA DISTRIBUTION PO BOX 4440 BRANDON, FL 33509 Assessing Officer / Equalization Director: BARBARA L. MCDERMOTT 6201 W. MICHIGAN AVENUE ANN ARBOR, MI 48108-9721
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$132,700	\$132,700	\$132,700
 TAXABLE VALUE				
2018	\$0	\$132,700	\$132,700	\$132,700

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0438**

The State Tax Commission, at a meeting held on October 22, 2018, 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: 97-00-00-00-000-836 Classification: UTILITY County: STATE ASSESSED Assessment Unit: of STATE OF MICHIGAN Village: NONE School District: STATE OF MICHIGAN	Property Owner: OLDCASTLE MATERIAL CEMENT HOLDINGS ATTN: SHERIMAH FRANCIS PO BOX 80615 INDIANAPOLIS, IN 46280 Assessing Officer / Equalization Director: STATE OF MICHIGAN
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$31,367,000	\$908,750	\$908,750	(\$30,458,250)

TAXABLE VALUE				
2018	\$31,367,000	\$908,750	\$908,750	(\$30,458,250)

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0439**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-00-00-00-000-133	Property Owner:	BCM ONE INC
Classification:	UTILITY		3075 BRECKINRIDGE STE 425
County:	STATE ASSESSED		DULUTH, GA 30096
Assessment Unit:	of STATE OF MICHIGAN	Assessing Officer / Equalization Director:	STATE OF MICHIGAN
Village:	NONE		
School District:	STATE OF MICHIGAN		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$730,350	\$0	\$0	(\$730,350)

TAXABLE VALUE				
2018	\$730,350	\$0	\$0	(\$730,350)

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0440**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	25-08-36-678-012	Property Owner:	FUTURE HOLDINGS DEVELOPMENT LLC
Classification:	REAL		1320 W HILL RD
County:	GENESEE		FLINT, MI 48507
Assessment Unit:	TWP of FLUSHING	Assessing Officer / Equalization Director:	
Village:	NONE		DENNIS A. JUDSON
School District:	FLUSHING COMMUNITY SCHOOL		6524 N. SEYMOUR ROAD
			FLUSHING, MI 48433

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$103,700	\$7,300	\$7,300	(\$96,400)

TAXABLE VALUE				
2018	\$101,962	\$5,562	\$5,562	(\$96,400)

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0441**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-99-00-261-495	Property Owner:	PF CHANG'S CHINA BISTRO INC #9799
Classification:	PERSONAL		122 N ADAMS RD
County:	OAKLAND		ROCHESTER HILLS, MI 48309
Assessment Unit:	CITY of ROCHESTER HILLS	Assessing Officer / Equalization Director:	LAURIE A. TAYLOR
Village:	NONE		1000 ROCHESTER HILLS DRIVE
School District:	ROCHESTER COMMUNITY SCH		ROCHESTER HILLS, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$50,000	\$555,570	\$555,570	\$505,570

TAXABLE VALUE				
2018	\$50,000	\$555,570	\$555,570	\$505,570

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0449**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	54-12-082-005-000	Property Owner:	LEPRINO FOODS COMPANY
Classification:	REAL		311 N. SHERIDAN RD.
County:	MECOSTA		REMUS, MI 49340
Assessment Unit:	TWP of WHEATLAND	Assessing Officer / Equalization Director:	
Village:	NONE		SETH M. LATTIMORE
School District:	CHIPPEWA HILLS SCHOOL DIST		16519 110TH AVENUE
			RODNEY, MI 49342

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$31,500	\$31,500	\$31,500
 TAXABLE VALUE				
2018	\$0	\$27,917	\$27,917	\$27,917

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.

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0455**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-41-808-675	Property Owner:	VADA'S DAY SPA
Classification:	PERSONAL		740 W. LAKE LANSING RD STE 300
County:	INGHAM		EAST LANSING, MI 48823
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRICT		EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$25,000	\$2,200	\$2,200	(\$22,800)
2017	\$37,500	\$1,900	\$1,900	(\$35,600)
TAXABLE VALUE				
2016	\$25,000	\$2,200	\$2,200	(\$22,800)
2017	\$37,500	\$1,900	\$1,900	(\$35,600)

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0456**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	05-45-020-030-00	Property Owner:	RONALD R. & KIM HUDSON
Classification:	REAL		611 S. MAPLE
County:	ANTRIM		MANCELONA, MI 49659
Assessment Unit:	TWP of MANCELONA	Assessing Officer / Equalization Director:	
			AMY E. JENEMA
Village:	Village of MANCELONA		P.O. BOX 332
School District:	MANCELONA PUBLIC SCHOOLS		MANCELONA, MI 49659

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$12,200	\$10,700	\$10,700	(\$1,500)
2017	\$12,700	\$11,200	\$11,200	(\$1,500)
2018	\$12,800	\$11,200	\$11,200	(\$1,600)
TAXABLE VALUE				
2016	\$7,891	\$6,931	\$6,931	(\$960)
2017	\$7,962	\$6,993	\$6,993	(\$969)
2018	\$8,129	\$7,140	\$7,140	(\$989)

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0457**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	05-45-020-032-00	Property Owner:	RONALD R. & KIM HUDSON
Classification:	REAL		611 S. MAPLE
County:	ANTRIM		MANCELONA, MI 49659
Assessment Unit:	TWP of MANCELONA	Assessing Officer / Equalization Director:	
			AMY E. JENEMA
Village:	Village of MANCELONA		P.O. BOX 332
School District:	MANCELONA PUBLIC SCHOOLS		MANCELONA, MI 49659

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$17,400	\$25,700	\$25,700	\$8,300
2017	\$17,800	\$26,800	\$26,800	\$9,000
2018	\$18,300	\$26,900	\$26,900	\$8,600
TAXABLE VALUE				
2016	\$15,901	\$24,361	\$24,361	\$8,460
2017	\$16,044	\$24,580	\$24,580	\$8,536
2018	\$16,380	\$25,096	\$25,096	\$8,716

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0459**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	15-015-990-006-00	Property Owner:	INDUSTRIAL MAGNETICS, INC.
Classification:	REAL-IFT		01385 M-75 SOUTH
County:	CHARLEVOIX		BOYNE CITY, MI 49712
Assessment Unit:	TWP of WILSON	Assessing Officer / Equalization Director:	TODD B. SORENSON
Village:	NONE		03060 FALL PARK ROAD
School District:	BOYNE CITY PUBLIC SCH DIST		BOYNE CITY, MI 49712

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$585,000	\$585,000	\$585,000
2017	\$0	\$581,200	\$581,200	\$581,200
2018	\$0	\$575,100	\$575,100	\$575,100
TAXABLE VALUE				
2016	\$0	\$585,000	\$585,000	\$585,000
2017	\$0	\$581,200	\$581,200	\$581,200
2018	\$0	\$575,100	\$575,100	\$575,100

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0460**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	15-015-001-005-30	Property Owner:	INDUSTRIAL MAGNETICS, INC.
Classification:	REAL		01385 M-75
County:	CHARLEVOIX		BOYNE CITY, MI 49712
Assessment Unit:	TWP of WILSON	Assessing Officer / Equalization Director:	
Village:	NONE		TODD B. SORENSON
School District:	BOYNE CITY PUBLIC SCH DIST		03060 FALL PARK ROAD
			BOYNE CITY, MI 49712

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$1,667,800	\$1,082,800	\$1,082,800	(\$585,000)
2017	\$1,668,900	\$1,087,700	\$1,087,700	(\$581,200)
2018	\$1,687,900	\$1,112,800	\$1,112,800	(\$575,100)
TAXABLE VALUE				
2016	\$1,667,800	\$1,082,800	\$1,082,800	(\$585,000)
2017	\$1,668,900	\$1,087,700	\$1,087,700	(\$581,200)
2018	\$1,687,900	\$1,112,800	\$1,112,800	(\$575,100)

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0461**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	24-10-10-09-200-005	Property Owner:	LARRY A. TREMBLE & JOSHUA TREMBLE
Classification:	REAL		7360 DEKRUIF ROAD
County:	EMMET		LEVERING, MI 49755
Assessment Unit:	TWP of MCKINLEY	Assessing Officer / Equalization Director:	LINDA M. SOCHA
Village:	NONE		2322 OLD MACKINAW ROAD
School District:	PELLSTON PUBLIC SCHOOL DIS		CHEBOYGAN, MI 49721

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$26,600	\$40,300	\$40,300	\$13,700

TAXABLE VALUE				
2018	\$26,600	\$40,300	\$40,300	\$13,700

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0462**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	41-14-02-377-048	Property Owner:	JANI MILENA & STAVRI PAPA
Classification:	REAL		2959 WOODRIDGE CIRCLE NE
County:	KENT		GRAND RAPIDS, MI 49525
Assessment Unit:	TWP of GRAND RAPIDS	Assessing Officer / Equalization Director:	ROBIN L. ROTHLEY
Village:	NONE		1836 E. BELTLINE, NE
School District:	FOREST HILLS PUBLIC SCHOOL		GRAND RAPIDS, MI 49525

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$157,400	\$144,600	\$144,600	(\$12,800)
2017	\$170,600	\$156,500	\$156,500	(\$14,100)
2018	\$172,900	\$158,600	\$158,600	(\$14,300)
TAXABLE VALUE				
2016	\$146,771	\$133,971	\$133,971	(\$12,800)
2017	\$170,600	\$156,500	\$156,500	(\$14,100)
2018	\$172,900	\$158,600	\$158,600	(\$14,300)

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0463**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	41-17-28-101-049	Property Owner:	CWD GRANDVILLE LLC
Classification:	REAL		3100 44TH ST SW
County:	KENT		GRANDVILLE, MI 49418
Assessment Unit:	CITY of GRANDVILLE	Assessing Officer / Equalization Director:	CHARLES DECATOR
Village:	NONE		3195 WILSON AVENUE S.W.
School District:	GRANDVILLE PUBLIC SCHOOLS		GRANDVILLE, MI 49418

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$4,977,300	\$5,315,500	\$5,315,500	\$338,200

TAXABLE VALUE				
2018	\$4,475,819	\$4,657,820	\$4,657,820	\$182,001

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0464**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	4716-25-202-086	Property Owner:	PAUL & ANNE DOULETTE
Classification:	REAL		10183 LONGFORD DR.
County:	LIVINGSTON		SOUTH LYON, MI 48178
Assessment Unit:	TWP of GREEN OAK	Assessing Officer / Equalization Director:	
Village:	NONE		ROBERT C. BRANDMIER
School District:	SOUTH LYON COMMUNITY SCH		10001 SILVER LAKE ROAD
			BRIGHTON, MI 48116

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$154,400	\$154,400	\$154,400
 TAXABLE VALUE				
2018	\$0	\$154,400	\$154,400	\$154,400

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

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

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0465**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	4716-23-100-999	Property Owner:	PI TELECOM INFRASTRUCTURE V LLC
Classification:	REAL		PO BOX 32755
County:	LIVINGSTON		CHARLOTTE, NC 28232
Assessment Unit:	TWP of GREEN OAK	Assessing Officer / Equalization Director:	
Village:	NONE		ROBERT C. BRANDMIER
School District:	SOUTH LYON COMMUNITY SCH		10001 SILVER LAKE ROAD
			BRIGHTON, MI 48116

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$90,000	\$90,000	\$90,000
 TAXABLE VALUE				
2018	\$0	\$90,000	\$90,000	\$90,000

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0466**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	4705-03-402-075	Property Owner:	JOHN & JACQUELYN ZOLNIER
Classification:	REAL		8222 MAJESTIC BLVD.
County:	LIVINGSTON		FOWLerville, MI 48836
Assessment Unit:	TWP of HANDY	Assessing Officer / Equalization Director:	AMY C. PASHBY
Village:	NONE		P.O. BOX 189
School District:	FOWLerville COMMUNITY SCH		FOWLerville, MI 48836

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$5,790	\$87,650	\$87,650	\$81,860

TAXABLE VALUE				
2018	\$5,790	\$87,650	\$87,650	\$81,860

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0467**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-04-552-905	Property Owner:	GLOBAL LOGISTICS SERVICES
Classification:	PERSONAL		PO BOX 909
County:	MACOMB		TROY, MI 48099
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	CENTER LINE PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$130,000	\$132,983	\$132,983	\$2,983

TAXABLE VALUE				
2018	\$130,000	\$132,983	\$132,983	\$2,983

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0468**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-8008-20000	Property Owner:	SAGINAW HOCKEY CLUB INC
Classification:	PERSONAL		5789 STATE ST STE 2
County:	SAGINAW		SAGINAW, MI 48603
Assessment Unit:	CITY of SAGINAW	Assessing Officer / Equalization Director:	LORI D. BROWN
Village:	NONE		1315 S. WASHINGTON AVENUE
School District:	SAGINAW CITY SCHOOL DISTRI		SAGINAW, MI 48601

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$563,000	\$90,200	\$90,200	(\$472,800)

TAXABLE VALUE				
2017	\$563,000	\$90,200	\$90,200	(\$472,800)

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0469**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	25990365.00	Property Owner:	THE FACILITY GROUP LLC
Classification:	PERSONAL		12844 FARMINGTON RD
County:	WAYNE		LIVONIA, MI 48150
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	CHARLES ERICSON
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT CITY SCHOOL DISTRIC		DETROIT, MI 48226

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$94,700	\$94,700	\$94,700
2017	\$0	\$122,600	\$122,600	\$122,600
2018	\$0	\$110,500	\$110,500	\$110,500
TAXABLE VALUE				
2016	\$0	\$94,700	\$94,700	\$94,700
2017	\$0	\$122,600	\$122,600	\$122,600
2018	\$0	\$110,500	\$110,500	\$110,500

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0470**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-00-760-515	Property Owner:	DIASORIN MOLECULAR LLC
Classification:	PERSONAL		11331 VALLEY VIEW ST.
County:	OAKLAND		CYPRESS, CA 90630
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	
Village:	NONE		LEGER A. LICARI
School District:	TROY SCHOOL DISTRICT		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$16,880	\$16,880	\$16,880
 TAXABLE VALUE				
2018	\$0	\$16,880	\$16,880	\$16,880

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0478**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	3902-28-226-070	Property Owner:	KALAMAZOO NATURE CENTER
Classification:	REAL		7000 N WESTNEDGE
County:	KALAMAZOO		KALAMAZOO, MI 49009
Assessment Unit:	TWP of COOPER	Assessing Officer / Equalization Director:	
Village:	NONE		KIMBERLY A. KARS-BOS
School District:	PLAINWELL COMMUNITY SCHOO		1590 W. D AVENUE
			KALAMAZOO, MI 49009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$38,943	\$38,943	\$38,943
 TAXABLE VALUE				
2017	\$0	\$38,943	\$38,943	\$38,943

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0486**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-01-001-160	Property Owner:	CHARTER DEVELOPMENT CO
Classification:	PERSONAL		3850 BROADMOOR AVE SE
County:	MACOMB		GRAND RAPIDS, MI 49512
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	
Village:	NONE		TIMOTHY T. BAKER
School District:	FITZGERALD PUBLIC SCHOOLS		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$85,000	\$114,215	\$114,215	\$29,215

TAXABLE VALUE				
2018	\$85,000	\$114,215	\$114,215	\$29,215

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0489**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	09-070-025-300-005-12	Property Owner:	NEW HOPE BAY LLC
Classification:	REAL		668 N PINE RD
County:	BAY		BAY CITY, MI 48708
Assessment Unit:	TWP of HAMPTON	Assessing Officer / Equalization Director:	
Village:	NONE		RONDA F. MROCK-PARKS
School District:	BAY CITY SCHOOL DISTRICT		801 W. CENTER ROAD
			ESSEXVILLE, MI 48732

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$2,736,500	\$543,800	\$543,800	(\$2,192,700)

TAXABLE VALUE				
2018	\$2,736,500	\$543,800	\$543,800	(\$2,192,700)

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0490**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	15-041-308-011-50	Property Owner:	CENTURYTEL
Classification:	REAL		PO BOX 2629
County:	CHARLEVOIX		ADDISON, TX 75001
Assessment Unit:	TWP of BOYNE VALLEY	Assessing Officer / Equalization Director:	
Village:	Village of BOYNE FALLS		KEVIN G. KELLER
School District:	BOYNE FALLS PUBLIC SCH DIST		P.O. BOX 191
			BOYNE FALLS, MI 49713

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$22,800	\$0	\$0	(\$22,800)

TAXABLE VALUE				
2018	\$22,800	\$0	\$0	(\$22,800)

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.

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0491**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	23-700-023-400-300-00	Property Owner:	BLAINE CHAPPEL
Classification:	REAL		408 W. VERMONTVILLE HWY
County:	EATON		POTTERVILLE, MI 48876
Assessment Unit:	CITY of POTTERVILLE	Assessing Officer / Equalization Director:	SARAH M. PAYTON
Village:	NONE		P.O. BOX 488
School District:	POTTERVILLE PUBLIC SCHOOLS		POTTERVILLE, MI 48876

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$63,000	\$58,600	\$58,600	(\$4,400)
2017	\$60,200	\$56,100	\$56,100	(\$4,100)
2018	\$61,300	\$57,100	\$57,100	(\$4,200)
TAXABLE VALUE				
2016	\$63,000	\$58,600	\$58,600	(\$4,400)
2017	\$60,200	\$56,100	\$56,100	(\$4,100)
2018	\$61,300	\$57,100	\$57,100	(\$4,200)

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0492**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	000-16-09-300-002-03	Property Owner:	CHAD & LISA VINCENT
Classification:	REAL		8900 ECKERT ROAD
County:	JACKSON		CONCORD, MI 49237
Assessment Unit:	TWP of PULASKI	Assessing Officer / Equalization Director:	
Village:	NONE		SHERYLL A. DISHAW
School District:	CONCORD COMMUNITY SCHOO		12363 FOLKS ROAD
			HANOVER, MI 49241

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$85,000	\$47,642	\$47,642	(\$37,358)
2017	\$79,500	\$46,608	\$46,608	(\$32,892)
TAXABLE VALUE				
2016	\$74,440	\$47,642	\$47,642	(\$26,798)
2017	\$75,109	\$46,608	\$46,608	(\$28,501)

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0493**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	17-12-31-151-005	Property Owner:	JOHN WALKER & JILL GLASS
Classification:	REAL		35182 JEFFERS COURT
County:	MACOMB		HARRISON TOWNSHIP, MI 48045
Assessment Unit:	TWP of HARRISON	Assessing Officer / Equalization Director:	DEBRA J. KOPP
Village:	NONE		38151 L'ANSE CREUSE
School District:	L ANSE CREUSE PUBLIC SCHOO		HARRISON TWP., MI 48045-1996

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$216,600	\$216,600	\$216,600
 TAXABLE VALUE				
2018	\$0	\$196,086	\$196,086	\$196,086

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.

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0494**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-04-552-910	Property Owner:	GM-DI LEASING
Classification:	PERSONAL		C/O RYAN PTS DEPT 851
County:	MACOMB		PO BOX 460169
Assessment Unit:	CITY of WARREN		HOUSTON, TX 77056
		Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	CENTER LINE PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$40,213	\$40,213	\$40,213
 TAXABLE VALUE				
2018	\$0	\$40,213	\$40,213	\$40,213

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0495**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-02-390-930	Property Owner:	ASI INSTRUMENTS
Classification:	PERSONAL		12900 TEN MILE
County:	MACOMB		WARREN, MI 48089
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	
Village:	NONE		TIMOTHY T. BAKER
School District:	VAN DYKE PUBLIC SCHOOLS		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$55,331	\$57,480	\$57,480	\$2,149
2017	\$133,126	\$52,730	\$52,730	(\$80,396)
2018	\$120,000	\$70,794	\$70,794	(\$49,206)
TAXABLE VALUE				
2016	\$55,331	\$57,480	\$57,480	\$2,149
2017	\$133,126	\$52,730	\$52,730	(\$80,396)
2018	\$120,000	\$70,794	\$70,794	(\$49,206)

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0497**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	67-07-900-078-00	Property Owner:	ACME PALLET, INC.
Classification:	PERSONAL		PO BOX 1438
County:	OSCEOLA		HOLLAND, MI 49422
Assessment Unit:	TWP of LEROY	Assessing Officer / Equalization Director:	
			ARTHUR W. MOYSES
Village:	NONE		P.O. BOX 98
School District:	PINE RIVER AREA SCHOOLS		LEROY, MI 49655

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$706,900	\$706,900	\$706,900
 TAXABLE VALUE				
2018	\$0	\$706,900	\$706,900	\$706,900

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.

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0498**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	67-07-029-020-00	Property Owner:	TOURISON LEASING LLC
Classification:	REAL		PO BOX 1438
County:	OSCEOLA		HOLLAND, MI 49422
Assessment Unit:	TWP of LEROY	Assessing Officer / Equalization Director:	
			ARTHUR W. MOYSES
Village:	NONE		P.O. BOX 98
School District:	PINE RIVER AREA SCHOOLS		LEROY, MI 49655

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$342,900	\$342,900	\$342,900

TAXABLE VALUE				
2018	\$0	\$342,900	\$342,900	\$342,900

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.

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0499**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	67-07-029-021-00	Property Owner:	TOURISON LEASING LLC
Classification:	REAL		PO BOX 1438
County:	OSCEOLA		HOLLAND, MI 49442
Assessment Unit:	TWP of LEROY	Assessing Officer / Equalization Director:	
			ARTHUR W. MOYSES
Village:	NONE		P.O. BOX 98
School District:	PINE RIVER AREA SCHOOLS		LEROY, MI 49655

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$5,800	\$5,800	\$5,800
 TAXABLE VALUE				
2018	\$0	\$5,800	\$5,800	\$5,800

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.

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0500**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	70-14-14-254-009	Property Owner:	ERIC BENJAMIN
Classification:	REAL		1059 BALDWIN ST.
County:	OTTAWA		JENISON, MI 49428
Assessment Unit:	TWP of GEORGETOWN	Assessing Officer / Equalization Director:	JILL SKELLEY
Village:	NONE		1515 BALDWIN STREET, BOX 769
School District:	JENISON PUBLIC SCHOOLS		JENISON, MI 49429-0769

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$64,900	\$64,900	\$64,900
 TAXABLE VALUE				
2018	\$0	\$54,143	\$54,143	\$54,143

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.

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.

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) 373-4400.

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 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0501**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	72-008-440-927-0000	Property Owner:	KEMPTON K. SWARTWOOD
Classification:	REAL		728 BELLMER RD
County:	ROSCOMMON		PETOSKEY, MI 49770
Assessment Unit:	TWP of MARKEY	Assessing Officer / Equalization Director:	TINA M. BRAMAN
Village:	NONE		4974 E. HOUGHTON LAKE DRIVE
School District:	HOUGHTON LAKE COMM SCHOO		HOUGHTON LAKE, MI 48629

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$69,800	\$69,800	\$69,800
 TAXABLE VALUE				
2018	\$0	\$62,791	\$62,791	\$62,791

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.

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0502**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	45-021-11-0067-002	Property Owner:	THOMAS & PEGGY STACHO
Classification:	REAL		26471 HIGGINS WAY
County:	WAYNE		BROWNSTOWN TWP., MI 48134
Assessment Unit:	CITY of LINCOLN PARK	Assessing Officer / Equalization Director:	
Village:	NONE		ANTHONY F. FUOCO
School District:	LINCOLN PARK PUBLIC SCHOOL		1355 SOUTHFIELD ROAD
			LINCOLN PARK, MI 48146

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$29,500	\$29,500	\$29,500
 TAXABLE VALUE				
2018	\$0	\$28,659	\$28,659	\$28,659

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.

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.

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) 373-4400.

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.



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0503**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	999-00-1380-000	Property Owner:	TOYOTA INDUSTRIES COMMERCIAL FINANCE
Classification:	PERSONAL		PO BOX 80615
County:	WAYNE		INDIANAPOLIS, IN 46280
Assessment Unit:	CITY of LIVONIA	Assessing Officer / Equalization Director:	
			LINDA K. GOSSELIN
Village:	NONE		33000 CIVIC CENTER DRIVE
School District:	LIVONIA PUBLIC SCHOOLS		LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$525,400	\$568,000	\$568,000	\$42,600

TAXABLE VALUE				
2018	\$525,400	\$568,000	\$568,000	\$42,600

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0504**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	56-999-00-2016-154	Property Owner:	YU SEIKI TOOLING INC
Classification:	PERSONAL		38358 ABRUZZI DR
County:	WAYNE		WESTLAND, MI 48185
Assessment Unit:	CITY of WESTLAND	Assessing Officer / Equalization Director:	
Village:	NONE		JENNIFER E. NIEMAN
School District:	WAYNE-WESTLAND COMMUNIT		36300 WARREN
			WESTLAND, MI 48185

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$273,100	\$273,100	\$273,100
 TAXABLE VALUE				
2018	\$0	\$273,100	\$273,100	\$273,100

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0505**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	8340-18-290-0	Property Owner:	JOHN D THURMAN
Classification:	REAL		20528 BEDFORD RD
County:	CALHOUN		BATTLE CREEK, MI 49017
Assessment Unit:	CITY of BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON
Village:	NONE		10 N. DIVISION STREET STE. 104
School District:	LAKEVIEW SCHOOL DISTRICT		BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$27,997	\$27,997	\$27,997
 TAXABLE VALUE				
2018	\$0	\$23,847	\$23,847	\$23,847

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.

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.

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) 373-4400.

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Douglas B. Roberts
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued February 11, 2019

Docket Number: 154-18-0506

The State Tax Commission, at a meeting held on October 22, 2018, 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:	8277-015-99-0014-006	Property Owner:	PAUL & SUSAN LAMOUREUX
Classification:	REAL		46680 7 MILE RD
County:	WAYNE		NORTHVILLE, MI 48168
Assessment Unit:	TWP of NORTHVILLE	Assessing Officer / Equalization Director:	AARON P. POWERS
Village:	NONE		44405 SIX MILE ROAD
School District:	NORTHVILLE PUBLIC SCHOOLS		NORTHVILLE, MI 48168-9670

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$317,000	\$313,300	\$313,300	(\$3,700)
2017	\$310,300	\$306,500	\$306,500	(\$3,800)
2018	\$300,500	\$296,700	\$296,700	(\$3,800)
TAXABLE VALUE				
2016	\$254,695	\$251,495	\$251,495	(\$3,200)
2017	\$256,987	\$253,649	\$253,649	(\$3,338)
2018	\$262,383	\$259,263	\$259,263	(\$3,120)

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

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

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

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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:
Incorrect 2017 Taxable Value submitted



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0507**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	999-00-2763-000	Property Owner:	PS OF MI, LLC
Classification:	PERSONAL		150 PIERCE ST
County:	WAYNE		SOMERSET, NJ 08873
Assessment Unit:	CITY of LIVONIA	Assessing Officer / Equalization Director:	
Village:	NONE		LINDA K. GOSSELIN
School District:	LIVONIA PUBLIC SCHOOLS		33000 CIVIC CENTER DRIVE
			LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$5,000	\$117,200	\$117,200	\$112,200
 TAXABLE VALUE				
2018	\$5,000	\$117,200	\$117,200	\$112,200

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0508**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22-8008-18000	Property Owner:	VESTA MODULAR
Classification:	PERSONAL		695 ATLANTA HWY SE
County:	SAGINAW		WINDER, GA 30680
Assessment Unit:	CITY of SAGINAW	Assessing Officer / Equalization Director:	LORI D. BROWN
Village:	NONE		1315 S. WASHINGTON AVENUE
School District:	SAGINAW CITY SCHOOL DISTRI		SAGINAW, MI 48601

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$12,600	\$12,600	\$12,600
 TAXABLE VALUE				
2018	\$0	\$12,600	\$12,600	\$12,600

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0509**

The State Tax Commission, at a meeting held on October 22, 2018, 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-99-30-018-144	Property Owner:	HANDLE WITH CARE MOVING & DELIVERY
Classification:	PERSONAL		PO BOX 7605
County:	WASHTENAW		ANN ARBOR, MI 48107
Assessment Unit:	TWP of PITTSFIELD	Assessing Officer / Equalization Director:	
			BARBARA L. MCDERMOTT
Village:	NONE		6201 W. MICHIGAN AVENUE
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48108-9721

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$4,150	\$4,150	\$4,150
2018	\$0	\$6,730	\$6,730	\$6,730
 TAXABLE VALUE				
2017	\$0	\$4,150	\$4,150	\$4,150
2018	\$0	\$6,730	\$6,730	\$6,730

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0510**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	010-G03-000-043-00	Property Owner:	DONALD & HELEN DUCHENE
Classification:	REAL		3136 GASLIGHT DR.
County:	BAY		BAY CITY, MI 48706
Assessment Unit:	TWP of BANGOR	Assessing Officer / Equalization Director:	TOD G. FACKLER
Village:	NONE		180 STATE PARK DRIVE
School District:	BANGOR TOWNSHIP SCHOOLS		BAY CITY, MI 48706-1763

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$12,500	\$124,950	\$124,950	\$112,450

TAXABLE VALUE				
2018	\$12,500	\$124,950	\$124,950	\$112,450

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0517**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	3905-24-282-124	Property Owner:	PATRICK E & CAROL S SCHEWE
Classification:	REAL		5228 GREEN MEADOW RD
County:	KALAMAZOO		KALAMAZOO, MI 49009
Assessment Unit:	TWP of OSHTEMO	Assessing Officer / Equalization Director:	
Village:	NONE		KRISTINE M. BIDDLE
School District:	KALAMAZOO CITY SCHOOL DIST		7275 W. MAIN STREET
			KALAMAZOO, MI 49009-9334

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$49,600	\$49,600	\$49,600
 TAXABLE VALUE				
2018	\$0	\$43,913	\$43,913	\$43,913

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.

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0518**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	70-14-16-496-024	Property Owner:	JOSEPH DONAHOE
Classification:	REAL		7211 COCONUT DR
County:	OTTAWA		JENISON, MI 49428
Assessment Unit:	TWP of GEORGETOWN	Assessing Officer / Equalization Director:	JILL SKELLEY
Village:	NONE		1515 BALDWIN STREET, BOX 769
School District:	JENISON PUBLIC SCHOOLS		JENISON, MI 49429-0769

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$82,900	\$82,900	\$82,900
 TAXABLE VALUE				
2018	\$0	\$69,327	\$69,327	\$69,327

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.

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.

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) 373-4400.

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0520**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	41-01-51-115-834	Property Owner:	SALES PAD LLC
Classification:	PERSONAL		3351 CLAYSTONE ST SE, STE 100
County:	KENT		GRAND RAPIDS, MI 49546
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	
Village:	NONE		SCOTT A. ENGERSON
School District:	GRAND RAPIDS CITY SCH DIST		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$50,000	\$140,700	\$140,700	\$90,700

TAXABLE VALUE				
2018	\$50,000	\$140,700	\$140,700	\$90,700

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0521**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	19-030-020-400-034-00	Property Owner:	KURT & MICHELLE TULLAR
Classification:	REAL		2232 W. PARKS RD.
County:	CLINTON		ST. JOHNS, MI 48879
Assessment Unit:	TWP of BINGHAM	Assessing Officer / Equalization Director:	
			MICHELLE PRESTON
Village:	NONE		P.O. BOX 118
School District:	ST JOHNS PUBLIC SCHOOLS		LAINGSBURG, MI 48848

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$129,500	\$122,300	\$122,300	(\$7,200)
2018	\$133,100	\$123,100	\$123,100	(\$10,000)
TAXABLE VALUE				
2017	\$129,500	\$122,300	\$122,300	(\$7,200)
2018	\$132,219	\$123,100	\$123,100	(\$9,119)

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0523**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4712-20-201-036	Property Owner:	KAHLEY GULLEDGE
Classification:	REAL		3422 CHARLOTTE DR.
County:	LIVINGSTON		BRIGHTON, MI 48114
Assessment Unit:	TWP of BRIGHTON	Assessing Officer / Equalization Director:	STACY ANN KALISZEWSKI
Village:	NONE		4363 BUNO ROAD
School District:	BRIGHTON AREA SCHOOLS		BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$84,000	\$84,000	\$84,000
 TAXABLE VALUE				
2018	\$0	\$81,693	\$81,693	\$81,693

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.

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0524**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	999-00-8401-000	Property Owner:	BRUECKNER GROUP USA
Classification:	PERSONAL		200 INTERNATIONAL DR.
County:	WAYNE		PORTSMOUTH, NH 03801
Assessment Unit:	CITY of LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		33000 CIVIC CENTER DRIVE
School District:	LIVONIA PUBLIC SCHOOLS		LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$10,000	\$115,600	\$115,600	\$105,600
2017	\$10,000	\$798,100	\$798,100	\$788,100
TAXABLE VALUE				
2016	\$10,000	\$115,600	\$115,600	\$105,600
2017	\$10,000	\$798,100	\$798,100	\$788,100

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0525**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	90012-105-A	Property Owner:	MANN + HUMMEL USA, INC.
Classification:	PERSONAL		6400 S. SPRINKLE ROAD
County:	KALAMAZOO		PORTAGE, MI 49002
Assessment Unit:	CITY of PORTAGE	Assessing Officer / Equalization Director:	EDWARD K. VANDERVRIES
Village:	NONE		7900 S. WESTNEDGE AVENUE
School District:	PORTAGE PUBLIC SCHOOLS		PORTAGE, MI 49002

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$1,932,300	\$2,974,500	\$2,974,500	\$1,042,200

TAXABLE VALUE				
2018	\$1,932,300	\$2,974,500	\$2,974,500	\$1,042,200

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0526**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	99999-144-B	Property Owner:	MANN + HUMMEL USA, INC.
Classification:	PERSONAL-IFT		6400 S. SPRINKLE ROAD
County:	KALAMAZOO		PORTAGE, MI 49002
Assessment Unit:	CITY of PORTAGE	Assessing Officer / Equalization Director:	
			EDWARD K. VANDERVRIES
Village:	NONE		7900 S. WESTNEDGE AVENUE
School District:	PORTAGE PUBLIC SCHOOLS		PORTAGE, MI 49002

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$1,447,300	\$0	\$0	(\$1,447,300)
2018	\$1,042,200	\$0	\$0	(\$1,042,200)
TAXABLE VALUE				
2017	\$1,447,300	\$0	\$0	(\$1,447,300)
2018	\$1,042,200	\$0	\$0	(\$1,042,200)

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).

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0529**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-398-470	Property Owner:	NOAR TECHNOLOGIES, LLC
Classification:	PERSONAL		560 KIRTS BLVD. STE 101
County:	OAKLAND		TROY, MI 48084
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	
Village:	NONE		LEGER A. LICARI
School District:	TROY SCHOOL DISTRICT		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$10,000	\$40,510	\$40,510	\$30,510
 TAXABLE VALUE				
2018	\$10,000	\$40,510	\$40,510	\$30,510

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0534**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	73-059-01-0049-000	Property Owner:	CHERYL A. DONNELLY
Classification:	REAL		10360 STINSON CIR
County:	WAYNE		GROSSE ILE, MI 48138
Assessment Unit:	TWP of GROSSE ILE	Assessing Officer / Equalization Director:	TIMOTHY E. O'DONNELL
Village:	NONE		9601 GROH ROAD, BOX 300
School District:	GROSSE ILE TOWNSHIP SCHOO		GROSSE ILE, MI 48138

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$81,600	\$81,600	\$81,600
 TAXABLE VALUE				
2018	\$0	\$74,208	\$74,208	\$74,208

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.

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0537**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	06-30-502-016	Property Owner:	MARK & HEATHER SUTPHEN
Classification:	REAL		15105 RESTWOOD DR
County:	GENESEE		LINDEN, MI 48451
Assessment Unit:	TWP of FENTON	Assessing Officer / Equalization Director:	JULIA L. WILSON
Village:	NONE		12060 MANTAWAUKA DRIVE
School District:	LINDEN COMM SCHOOL DISTRIC		FENTON, MI 48430

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$274,100	\$243,200	\$243,200	(\$30,900)
2017	\$248,300	\$248,300	\$248,300	\$0
2018	\$277,800	\$277,800	\$277,800	\$0
TAXABLE VALUE				
2016	\$267,634	\$236,734	\$236,734	(\$30,900)
2017	\$240,782	\$238,864	\$238,864	(\$1,918)
2018	\$246,338	\$244,380	\$244,380	(\$1,958)

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0538**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	61-15-265-000-0086-00	Property Owner:	DOUGLAS H. & JUDI SWANSON
Classification:	REAL		3600 SCENIC WOODS CIR E
County:	MUSKEGON		MUSKEGON, MI 49445
Assessment Unit:	TWP of FRUITPORT	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES
Village:	NONE		173 E. APPLE AVENUE, STE 201
School District:	FRUITPORT COMMUNITY SCHO		MUSKEGON, MI 49442

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$100,800	\$100,800	\$100,800

TAXABLE VALUE				
2018	\$0	\$98,883	\$98,883	\$98,883

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.

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0539**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	27-10-5-30-3005-000	Property Owner:	SCOTT & JOSLYNN SCHLICHT
Classification:	REAL		2355 GARY
County:	SAGINAW		MONTROSE, MI 48457
Assessment Unit:	TWP of TAYMOUTH	Assessing Officer / Equalization Director:	KEVIN T. MACDERMAID
Village:	NONE		4343 E. BIRCH RUN ROAD
School District:	BIRCH RUN AREA SCHOOL DIST		BIRCH RUN, MI 48415

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$6,100	\$6,100	\$6,100
2018	\$0	\$6,500	\$6,500	\$6,500
TAXABLE VALUE				
2017	\$0	\$6,100	\$6,100	\$6,100
2018	\$0	\$6,228	\$6,228	\$6,228

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0540**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	27-10-5-30-3006-000	Property Owner:	SCOTT & JOSLYNN SCHLICHT
Classification:	REAL		2355 GARY
County:	SAGINAW		MONTROSE, MI 48457
Assessment Unit:	TWP of TAYMOUTH	Assessing Officer / Equalization Director:	KEVIN T. MACDERMAID
Village:	NONE		4343 E. BIRCH RUN ROAD
School District:	BIRCH RUN AREA SCHOOL DIST		BIRCH RUN, MI 48415

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$15,300	\$15,300	\$15,300
2018	\$0	\$15,300	\$15,300	\$15,300
TAXABLE VALUE				
2017	\$0	\$15,300	\$15,300	\$15,300
2018	\$0	\$15,300	\$15,300	\$15,300

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0541**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	60-998-01-9892-052	Property Owner:	OAKWOOD ENERGY MANAGEMENT INC
Classification:	PERSONAL		1100 OAKWOOD BLVD
County:	WAYNE		DEARBORN, MI 48214
Assessment Unit:	CITY of TAYLOR	Assessing Officer / Equalization Director:	
Village:	NONE		GERARD T. MARKEY
School District:	TAYLOR SCHOOL DISTRICT		23555 GODDARD ROAD
			TAYLOR, MI 48180

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$491,840	\$491,840	\$491,840
 TAXABLE VALUE				
2018	\$0	\$491,840	\$491,840	\$491,840

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

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

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

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0542**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	61-10-006-400-0014-00	Property Owner:	DEAN FRICKE
Classification:	REAL		230 W. GILES RD.
County:	MUSKEGON		MUSKEGON, MI 49445
Assessment Unit:	TWP of MUSKEGON	Assessing Officer / Equalization Director:	
			PENNY L. GOOD
Village:	NONE		1990 E. APPLE AVENUE
School District:	REETHS PUFFER SCHOOLS		MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$46,900	\$46,900	\$46,900
 TAXABLE VALUE				
2018	\$0	\$33,810	\$33,810	\$33,810

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

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

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.

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) 373-4400.

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0543**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-024-04-0023-000	Property Owner:	MICHAEL M. CONANT & MEGHAN MAATMAN
Classification:	REAL		7871 YATES ST.
County:	WAYNE		WESTMINSTER, CO 80030
Assessment Unit:	CITY of LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		33000 CIVIC CENTER DRIVE
School District:	LIVONIA PUBLIC SCHOOLS		LIVONIA, MI 48154

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$126,700	\$126,700	\$126,700

TAXABLE VALUE				
2018	\$0	\$82,991	\$82,991	\$82,991

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.

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0544**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-061-02-0153-000	Property Owner:	DONALD & NANCY DIGNAN
Classification:	REAL		16485 POLLYANNA
County:	WAYNE		LIVONIA, MI 48154
Assessment Unit:	CITY of LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		33000 CIVIC CENTER DRIVE
School District:	LIVONIA PUBLIC SCHOOLS		LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$109,800	\$109,800	\$109,800

TAXABLE VALUE				
2018	\$0	\$81,970	\$81,970	\$81,970

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

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

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0546**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-135-04-2307-000	Property Owner:	KIM/JANICE SWANSON
Classification:	REAL		41215 WHITMER DR.
County:	WAYNE		ZYPHYRHILLS, FL 33540
Assessment Unit:	CITY of LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		33000 CIVIC CENTER DRIVE
School District:	LIVONIA PUBLIC SCHOOLS		LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$88,900	\$88,900	\$88,900
 TAXABLE VALUE				
2018	\$0	\$80,035	\$80,035	\$80,035

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.

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.

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) 373-4400.

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0547**

The State Tax Commission, at a meeting held on October 22, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-42-002-03-0025-000	Property Owner:	JACQUES ROYAL
Classification:	REAL		19514 RIO RANCHO RD.
County:	WAYNE		HARLINGEN, TX 78552
Assessment Unit:	CITY of HARPER WOODS	Assessing Officer / Equalization Director:	
Village:	NONE		HOLLY ANN COZZA
School District:	CITY OF HARPER WOODS SCHO		19617 HARPER AVENUE
			HARPER WOODS, MI 48225

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$39,800	\$39,800	\$39,800
 TAXABLE VALUE				
2018	\$0	\$29,576	\$29,576	\$29,576

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.

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.

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

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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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0548**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	09-09-09-400-030	Property Owner:	MUSLIM COMMUNITY ASSOC OF ANN ARBOR
Classification:	REAL		2301 PLYMOUTH RD
County:	WASHTENAW		ANN ARBOR, MI 48105
Assessment Unit:	CITY of ANN ARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		MARK PERRY
School District:	ANN ARBOR PUBLIC SCHOOLS		301 E. HURON STREET
			ANN ARBOR, MI 48108

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$183,400	\$183,400	\$183,400

TAXABLE VALUE				
2018	\$0	\$172,285	\$172,285	\$172,285

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

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

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

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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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0550**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	4707-30-402-065	Property Owner:	KEITH & KIMBERLY DAVIS
Classification:	REAL		2861 AUTUMN CREEK LN
County:	LIVINGSTON		HOWELL, MI 48843
Assessment Unit:	TWP of OCEOLA	Assessing Officer / Equalization Director:	BONNY L. MOORE
Village:	NONE		1577 N. LATSON ROAD
School District:	HOWELL PUBLIC SCHOOLS		HOWELL, MI 48843

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$89,000	\$89,000	\$89,000
 TAXABLE VALUE				
2018	\$0	\$75,299	\$75,299	\$75,299

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.

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.

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

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018**

Docket Number: **154-18-0551**

The State Tax Commission, at a meeting held on October 22, 2018, 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:	140-050-000-012-00	Property Owner:	DOUGLAS & SUZANNE FERGUSON
Classification:	REAL		206 FENWOOD DR.
County:	GLADWIN		PRUDENVILLE, MI 48651
Assessment Unit:	TWP of SHERMAN	Assessing Officer / Equalization Director:	COREY A. CUDDIE
Village:	NONE		5424 RENAS ROAD
School District:	HARRISON COMMUNITY SCHOO		GLADWIN, MI 48624

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$14,300	\$14,300	\$14,300	\$0

TAXABLE VALUE				
2018	\$0	\$14,300	\$14,300	\$14,300

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

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

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.

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

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Douglas B. Roberts
Chairperson

