

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 05/14/2020**

Docket Number: **154-19-0842**

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

Parcel Code:	33-02-02-91-529-948	Property Owner:	CHARZETTA MOORE DDS
Classification:	PERSONAL		PO BOX 916
County:	INGHAM		OKEMOS MI 48864-0916
Assessment Unit:	Township of Meridian Charter	Assessing Officer / Equalization Director:	
Village:	NONE		David C. Lee
School District:	EAST LANSING SCHOOL DISTRICT		5151 Marsh Road
			Okemos, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$10,000	\$0	\$0	(\$10,000)

<b>TAXABLE VALUE</b>				
2019	\$10,000	\$0	\$0	(\$10,000)

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-0875**

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

Parcel Code:	33-20-90-41-424-575	Property Owner:	FOX THEATER MAINTENANCE COMPANY
Classification:	PERSONAL		1340 S WAVERLY RD STE B
County:	INGHAM		LANSING MI 48917-5206
Assessment Unit:	City of East Lansing	Assessing Officer / Equalization Director:	
Village:	NONE		David C. Lee
School District:	EAST LANSING SCHOOL DISTRIC		410 Abbot 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>
<b>ASSESSED VALUE</b>				
2019	\$40,700	\$0	\$0	(\$40,700)

<b>TAXABLE VALUE</b>				
2019	\$40,700	\$0	\$0	(\$40,700)

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-0883**

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

Parcel Code:	005-350-005-80	Property Owner:	DONALD & DIXIE SHAFFER
Classification:	REAL		10162 PENSE SHEWMAN RD
County:	CHIPPEWA		NEW PARIS OH 45347-8002
Assessment Unit:	Township of Detour	Assessing Officer / Equalization Director:	Sherry A. Burd
Village:	NONE		1570 S. Lakeside Road
School District:	DETOUR AREA SCHOOLS		Cedarville, MI 49719

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$17,000	\$10,400	\$10,400	(\$6,600)

<b>TAXABLE VALUE</b>				
2017	\$11,900	\$5,901	\$5,901	(\$5,999)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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

*Peggy L. Nolde*

Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-0884**

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

Parcel Code:	33-02-02-90-530-595	Property Owner:	KING CUSTOM HOMES LTD
Classification:	PERSONAL		CHRISTOPHER J KING
County:	INGHAM		6140 HEATHFIELD DR
Assessment Unit:	Township of Meridian Charter	Assessing Officer / Equalization Director:	EAST LANSING MI 48823-9636
Village:	NONE		David C. Lee
School District:	OKEMOS PUBLIC SCHOOLS		5151 Marsh Road
			Okemos, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$5,000	\$0	\$0	(\$5,000)

<b>TAXABLE VALUE</b>				
2019	\$5,000	\$0	\$0	(\$5,000)

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

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

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

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-0889**

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

Parcel Code: 76-99-01-004-000  Classification: PERSONAL  County: OAKLAND  Assessment Unit: City of Southfield  Village: NONE  School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: EP10-PROPERTY TAX CONSUMERS ENERGY COMPANY  ONE ENERGY PLAZA JACKSON MI 49201-9981  Assessing Officer / Equalization Director: Michael Racklyeft 26000 Evergreen Road Southfield, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$9,957,540	\$9,965,460	\$9,965,460	\$7,920
2018	\$10,486,050	\$10,491,860	\$10,491,860	\$5,810
 <b>TAXABLE VALUE</b>				
2017	\$9,957,540	\$9,965,460	\$9,965,460	\$7,920
2018	\$10,486,050	\$10,491,860	\$10,491,860	\$5,810

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.

If excess taxes have been paid as a 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-0893**

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

Parcel Code:	76-99-25-283-116	Property Owner:	25900 W 8 MILE ROAD LLC TRAFFIC MANAGEMENT INC
Classification:	PERSONAL		2435 LEMON AVE
County:	OAKLAND		SIGNAL HILL CA 90755-3462
Assessment Unit:	City of Southfield	Assessing Officer / Equalization Director:	Michael Racklyeft
Village:	NONE		26000 Evergreen Road
School District:	SOUTHFIELD PUBLIC SCH DIST		Southfield, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$223,100	\$391,640	\$391,640	\$168,540
2018	\$245,410	\$370,280	\$370,280	\$124,870
2019	\$269,950	\$378,750	\$378,750	\$108,800
<b>TAXABLE VALUE</b>				
2017	\$223,100	\$391,640	\$391,640	\$168,540
2018	\$245,410	\$370,280	\$370,280	\$124,870
2019	\$269,950	\$378,750	\$378,750	\$108,800

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-0899**

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

Parcel Code:	76-99-44-091-800	Property Owner:	31-1063218-MI-MI0525 COMCAST OF CO/FL/MI/NM/PA/WA LLC
Classification:	PERSONAL		
County:	OAKLAND		1 COMCAST CTR FL 32 PHILADELPHIA PA 19103-2855
Assessment Unit:	City of Southfield	Assessing Officer / Equalization Director:	Michael Racklyeft 26000 Evergreen Road Southfield, MI 48037
Village:	NONE		
School District:	SOUTHFIELD PUBLIC SCH DIST		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$126,640	\$144,200	\$144,200	\$17,560

<b>TAXABLE VALUE</b>				
2018	\$126,640	\$144,200	\$144,200	\$17,560

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-0900**

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

Parcel Code: 76-99-44-130-119  Classification: PERSONAL  County: OAKLAND  Assessment Unit: City of Southfield  Village: NONE  School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: EYEWITNESS ACQUISITION LLC WATCHDOG SECURITY  7521 CONNELLY DR STE A HANOVER MD 21076-1714  Assessing Officer / Equalization Director: Michael Racklyeft 26000 Evergreen Road Southfield, MI 48037
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$0	\$17,760	\$17,760	\$17,760

<b>TAXABLE VALUE</b>				
2018	\$0	\$17,760	\$17,760	\$17,760

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-0903**

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

Parcel Code:	76-99-55-319-206	Property Owner:	ADVANTAGE LIVING CENTERS ADVANTAGE MANAGEMENT GROUP
Classification:	PERSONAL		
County:	OAKLAND		25800 NORTHWESTERN HWY STE 0720 SOUTHFIELD MI 48075-8410
Assessment Unit:	City of Southfield	Assessing Officer / Equalization Director:	Michael Racklyeft 26000 Evergreen Road Southfield, MI 48037
Village:	NONE		
School District:	SOUTHFIELD PUBLIC SCH DIST		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$75,470	\$134,720	\$134,720	\$59,250

<b>TAXABLE VALUE</b>				
2018	\$75,470	\$134,720	\$134,720	\$59,250

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).

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-0936**

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

Parcel Code: 76-99-75-266-016  Classification: PERSONAL  County: OAKLAND  Assessment Unit: City of Southfield  Village: NONE  School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: SL TOWN CENTER REALTY LLC TRANSWESTERN SOUTHFIELD  3000 TOWN CTR STE 2500 SOUTHFIELD MI 48075-1197  Assessing Officer / Equalization Director: Michael Racklyeft 26000 Evergreen Road Southfield, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$176,220	\$192,210	\$192,210	\$15,990

<b>TAXABLE VALUE</b>				
2019	\$176,220	\$192,210	\$192,210	\$15,990

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-0949**

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

Parcel Code:	76-99-79-274-019	Property Owner:	NAMCO USA INC #26078
Classification:	PERSONAL		712 N CENTRAL AVE STE B
County:	OAKLAND		WOOD DALE IL 60191-1263
Assessment Unit:	City of Southfield	Assessing Officer / Equalization Director:	
Village:	NONE		Michael Racklyeft
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 Evergreen Road
			Southfield, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$10,100	\$10,100	\$10,100
<b>TAXABLE VALUE</b>				
2019	\$0	\$10,100	\$10,100	\$10,100

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-0958**

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

Parcel Code: 76-99-81-349-519  Classification: PERSONAL  County: OAKLAND  Assessment Unit: City of Southfield  Village: NONE  School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: C/O PROPERTY VALUATION SERVICES VHS PHYSICIANS OF MICHIGAN  14400 METCALF AVE OVERLAND PARK KS 66223-2989  Assessing Officer / Equalization Director: Michael Racklyeft 26000 Evergreen Road Southfield, MI 48037
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$0	\$133,940	\$133,940	\$133,940
2018	\$0	\$117,260	\$117,260	\$117,260
2019	\$171,790	\$176,430	\$176,430	\$4,640
<b>TAXABLE VALUE</b>				
2017	\$0	\$133,940	\$133,940	\$133,940
2018	\$0	\$117,260	\$117,260	\$117,260
2019	\$171,790	\$176,430	\$176,430	\$4,640

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-0959**

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

Parcel Code:	76-99-83-380-000	Property Owner:	SIGNATURE ASSOCIATES
Classification:	PERSONAL		1 TOWNE SQ FL 12
County:	OAKLAND		SOUTHFIELD MI 48076-3732
Assessment Unit:	City of Southfield	Assessing Officer / Equalization Director:	
Village:	NONE		Michael Racklyeft
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 Evergreen Road
			Southfield, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$160,760	\$159,010	\$159,010	(\$1,750)
2018	\$145,040	\$152,010	\$152,010	\$6,970
2019	\$133,560	\$153,280	\$153,280	\$19,720
<b>TAXABLE VALUE</b>				
2017	\$160,760	\$159,010	\$159,010	(\$1,750)
2018	\$145,040	\$152,010	\$152,010	\$6,970
2019	\$133,560	\$153,280	\$153,280	\$19,720

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

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

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

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-1014**

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

Parcel Code:	45-999-00-4937-018	Property Owner:	UNITED RENTALS (NORTH AMERICA)
Classification:	PERSONAL		PO BOX 24967
County:	WAYNE		NASHVILLE TN 37202-4967
Assessment Unit:	City of Lincoln Park	Assessing Officer / Equalization Director:	
Village:	NONE		Robert A. Brazeau
School District:	LINCOLN PARK PUBLIC SCHOOL		1355 Southfield Road
			Lincoln Park, MI 48146

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$0	\$77,600	\$77,600	\$77,600
 <b>TAXABLE VALUE</b>				
2018	\$0	\$77,600	\$77,600	\$77,600

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-1021**

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

Parcel Code:	011-090-002-110-00	Property Owner:	QUALITY HARDWOODS INC
Classification:	PERSONAL		396 WASHINGTON ST
County:	EATON		SUNFIELD MI 48890-8004
Assessment Unit:	Township of Sunfield	Assessing Officer / Equalization Director:	
Village:	Village of SUNFIELD		Richard Zemla
School District:	LAKEWOOD PUBLIC SCHOOLS		6500 Henderson Road
			Elsie, MI 48831

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$545,450	\$1,009,150	\$1,009,150	\$463,700

<b>TAXABLE VALUE</b>				
2018	\$545,450	\$1,009,150	\$1,009,150	\$463,700

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-1022**

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

Parcel Code:	011-091-603-021-25	Property Owner:	QUALITY HARDWOODS INC
Classification:	IFT PERSONAL		396 WASHINGTON ST
County:	EATON		SUNFIELD MI 48890-8004
Assessment Unit:	Township of Sunfield	Assessing Officer / Equalization Director:	
Village:	NONE		Richard Zemla
School District:	LAKEWOOD PUBLIC SCHOOLS		6500 Henderson Road
			Elsie, MI 48831

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$0	\$126,550	\$126,550	\$126,550

<b>TAXABLE VALUE</b>				
2018	\$0	\$126,550	\$126,550	\$126,550

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

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

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

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-1026**

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

Parcel Code: 08-08-06-455-001  Classification: REAL  County: WASHTENAW  Assessment Unit: City of Dexter  Village: NONE  School District: DEXTER COMMUNITY SCHOOL D	Property Owner: FIVE HEALTH TOWNS FOUNDATION CHELSEA HEALTH & WELLNESS FOUNDATION  CHELSEA MI 48118-2110  Assessing Officer / Equalization Director: Marie A. Sherry 8140 Main Street Dexter, MI 48130
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$0	\$245,598	\$245,598	\$245,598
2019	\$0	\$251,493	\$251,493	\$251,493
 <b>TAXABLE VALUE</b>				
2018	\$0	\$245,315	\$245,315	\$245,315
2019	\$0	\$251,202	\$251,202	\$251,202

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-1028**

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

Parcel Code:	4703-01-101-002	Property Owner:	HUNTER LAUREN DELAUTER BRADLEY
Classification:	REAL		7029 WHITNEY WOODS RD
County:	LIVINGSTON		FENTON MI 48430-9019
Assessment Unit:	Township of Deerfield	Assessing Officer / Equalization Director:	
Village:	NONE		Tamara Mattioli
School District:	LINDEN COMM SCHOOL DISTRIC		4492 Center Road
			Linden, MI 48451

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$148,900	\$148,900	\$148,900

<b>TAXABLE VALUE</b>				
2019	\$0	\$137,113	\$137,113	\$137,113

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-1040**

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

Parcel Code:	02-IP-08-100-279	Property Owner:	US FARATHANE LLC
Classification:	IFT PERSONAL		2700 HIGH MEADOW CIR
County:	OAKLAND		AUBURN HILLS MI 48326-2796
Assessment Unit:	City of Auburn Hills	Assessing Officer / Equalization Director:	
Village:	NONE		William D. Griffin
School District:	PONTIAC CITY SCHOOL DISTRICT		1827 N. Squirrel Road
			Auburn Hills, MI 48326

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$170,710	\$0	\$0	(\$170,710)

<b>TAXABLE VALUE</b>				
2017	\$170,710	\$0	\$0	(\$170,710)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-1041**

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

Parcel Code:	02-99-00-011-086	Property Owner:	US FARATHANE LLC
Classification:	PERSONAL		2700 HIGH MEADOW CIR
County:	OAKLAND		AUBURN HILLS MI 48326-2796
Assessment Unit:	City of Auburn Hills	Assessing Officer / Equalization Director:	
Village:	NONE		William D. Griffin
School District:	PONTIAC CITY SCHOOL DISTRICT		1827 N. Squirrel Road
			Auburn Hills, MI 48326

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$171,060	\$341,770	\$341,770	\$170,710

<b>TAXABLE VALUE</b>				
2017	\$171,060	\$341,770	\$341,770	\$170,710

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-1046**

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

Parcel Code:	6711-012-008-00	Property Owner:	DONALD L JR DUNCAN
Classification:	REAL		4309 CLAREOLA AVE
County:	OSCEOLA		LAKE MI 48632-9551
Assessment Unit:	Township of Orient	Assessing Officer / Equalization Director:	
Village:	NONE		Gregory S. Barnett
School District:	EVART PUBLIC SCHOOLS		1821 W. Hansen Road
			Scottville, MI 49454

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$38,800	\$96,900	\$96,900	\$58,100
2018	\$38,300	\$93,300	\$93,300	\$55,000
 <b>TAXABLE VALUE</b>				
2017	\$16,186	\$75,584	\$75,584	\$59,398
2018	\$16,525	\$77,171	\$77,171	\$60,646

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-1056**

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

Parcel Code: 43-998-01-9892-004  Classification: IFT PERSONAL  County: WAYNE  Assessment Unit: City of Highland Park  Village: NONE  School District: HIGHLAND PARK CITY SCHOOLS	Property Owner: VALEO COMPRESSOR NORTH AMERICA VALEO ELECTRICAL SYSTEMS INC  TROY MI 48083-1116  Assessing Officer / Equalization Director: Douglas M. Shaw 12050 Woodward Avenue Highland Park, MI 48203
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$139,200	\$0	\$0	(\$139,200)
2018	\$124,900	\$0	\$0	(\$124,900)
 <b>TAXABLE VALUE</b>				
2017	\$139,200	\$0	\$0	(\$139,200)
2018	\$124,900	\$0	\$0	(\$124,900)

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-1057**

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

Parcel Code: 43-999-00-2472-010  Classification: PERSONAL  County: WAYNE  Assessment Unit: City of Highland Park  Village: NONE  School District: HIGHLAND PARK CITY SCHOOLS	Property Owner: VALEO COMPRESSOR NORTH AMERICA VALEO ELECTRICAL SYSTEMS INC  TROY MI 48083-1116  Assessing Officer / Equalization Director: Douglas M. Shaw 12050 Woodward Avenue Highland Park, MI 48203
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$1,042,700	\$1,181,900	\$1,181,900	\$139,200
2018	\$0	\$124,900	\$124,900	\$124,900
2019	\$91,700	\$105,400	\$105,400	\$13,700
<b>TAXABLE VALUE</b>				
2017	\$1,042,700	\$1,181,900	\$1,181,900	\$139,200
2018	\$0	\$124,900	\$124,900	\$124,900
2019	\$91,700	\$105,400	\$105,400	\$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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-1063**

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

Parcel Code:	08-901-0003-000	Property Owner:	MILL CREEK METAL WORKS INC
Classification:	IFT PERSONAL		203 COMMERCE DR
County:	SAINT CLAIR		YALE MI 48097-3464
Assessment Unit:	City of Yale	Assessing Officer / Equalization Director:	
Village:	NONE		Thomas E. Schlichting
School District:	YALE PUBLIC SCHOOLS		111 West Mechanic
			Yale, MI 48097

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$16,779	\$0	\$0	(\$16,779)

<b>TAXABLE VALUE</b>				
2017	\$16,779	\$0	\$0	(\$16,779)

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

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

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

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-1064**

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

Parcel Code:	08-999-0025-000	Property Owner:	MILL CREEK METAL WORKS INC
Classification:	PERSONAL		203 COMMERCE DR
County:	SAINT CLAIR		YALE MI 48097-3464
Assessment Unit:	City of Yale	Assessing Officer / Equalization Director:	
Village:	NONE		Thomas E. Schlichting
School District:	YALE PUBLIC SCHOOLS		111 West Mechanic
			Yale, MI 48097

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$9,005	\$25,784	\$25,784	\$16,779

<b>TAXABLE VALUE</b>				
2017	\$9,005	\$25,784	\$25,784	\$16,779

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

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

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

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-1073**

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

Parcel Code:	18-99-90-011-001	Property Owner:	FLATOUT BREAD FLATOUT INC
Classification:	IFT PERSONAL		1422 WOODLAND DR E
County:	WASHTENAW		SALINE MI 48176-1633
Assessment Unit:	City of Saline	Assessing Officer / Equalization Director:	
Village:	NONE		Patricia H. Zamenski
School District:	SALINE AREA SCHOOL DISTRICT		100 N Harris
			Saline, MI 48176

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$180,600	\$0	\$0	(\$180,600)
2018	\$159,700	\$0	\$0	(\$159,700)
2019	\$156,400	\$0	\$0	(\$156,400)
<b>TAXABLE VALUE</b>				
2017	\$180,600	\$0	\$0	(\$180,600)
2018	\$159,700	\$0	\$0	(\$159,700)
2019	\$156,400	\$0	\$0	(\$156,400)

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-19-1074**

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

Parcel Code:	18-99-46-005-011	Property Owner:	FLATOUT BREAD FLATOUT INC
Classification:	PERSONAL		1422 WOODLAND DR E
County:	WASHTENAW		SALINE MI 48176-1633
Assessment Unit:	City of Saline	Assessing Officer / Equalization Director:	
Village:	NONE		Patricia H. Zamenski
School District:	SALINE AREA SCHOOL DISTRICT		100 N Harris
			Saline, MI 48176

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$322,800	\$503,400	\$503,400	\$180,600
2018	\$246,800	\$406,500	\$406,500	\$159,700
2019	\$227,400	\$375,400	\$375,400	\$148,000
<b>TAXABLE VALUE</b>				
2017	\$322,800	\$503,400	\$503,400	\$180,600
2018	\$246,800	\$406,500	\$406,500	\$159,700
2019	\$227,400	\$375,400	\$375,400	\$148,000

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0007**

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

Parcel Code:	64-99-81-606-600	Property Owner:	PONTIAC CEILING & PARTITION
Classification:	PERSONAL		5075 CARPENTER RD
County:	OAKLAND		YPSILANTI MI 48197-9601
Assessment Unit:	City of Pontiac	Assessing Officer / Equalization Director:	David M. Hieber
Village:	NONE		250 Elizabeth Lk Rd. Ste. 1000 W
School District:	PONTIAC CITY SCHOOL DISTRICT		Pontiac, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$14,280	\$22,260	\$22,260	\$7,980
2019	\$12,100	\$20,430	\$20,430	\$8,330
<b>TAXABLE VALUE</b>				
2018	\$14,280	\$22,260	\$22,260	\$7,980
2019	\$12,100	\$20,430	\$20,430	\$8,330

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

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

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

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0008**

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

Parcel Code:	64-99-81-614-000	Property Owner:	PROPERTIES LTD PGI ASSOCIATES
Classification:	PERSONAL		715 AUBURN AVE
County:	OAKLAND		PONTIAC MI 48342-3306
Assessment Unit:	City of Pontiac	Assessing Officer / Equalization Director:	
			David M. Hieber
Village:	NONE		250 Elizabeth Lk Rd. Ste. 1000 W
School District:	PONTIAC CITY SCHOOL DISTRICT		Pontiac, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$9,760	\$12,190	\$12,190	\$2,430
2019	\$8,340	\$11,590	\$11,590	\$3,250
<b>TAXABLE VALUE</b>				
2018	\$9,760	\$12,190	\$12,190	\$2,430
2019	\$8,340	\$11,590	\$11,590	\$3,250

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0010**

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

Parcel Code:	K-99-00-015-030	Property Owner:	HIRATA CORP OF AMERICA
Classification:	PERSONAL		5625 DECATUR BLVD
County:	OAKLAND		INDIANAPOLIS IN 46241-9509
Assessment Unit:	Township of Lyon	Assessing Officer / Equalization Director:	David M. Hieber
Village:	NONE		250 Elizabeth Lk Rd. Ste 1000 W
School District:	SOUTH LYON COMMUNITY SCH		Pontiac, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$289,200	\$302,680	\$302,680	\$13,480
2019	\$296,140	\$306,580	\$306,580	\$10,440
<b>TAXABLE VALUE</b>				
2018	\$289,200	\$302,680	\$302,680	\$13,480
2019	\$296,140	\$306,580	\$306,580	\$10,440

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

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

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

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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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0012**

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

Parcel Code:	67-04-022-019-01	Property Owner:	ROGER D & NAOMI E SELLNOW
Classification:	REAL		970 N CHERRY ST
County:	OSCEOLA		EVART MI 49631-9547
Assessment Unit:	Township of Hartwick	Assessing Officer / Equalization Director:	
			Brian L. Hoekema
Village:	NONE		16329 10th Avenue
School District:	EVART PUBLIC SCHOOLS		Marion, MI 49665

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$10,300	\$17,712	\$17,712	\$7,412
2019	\$10,300	\$14,657	\$14,657	\$4,357
 <b>TAXABLE VALUE</b>				
2018	\$8,263	\$17,651	\$17,651	\$9,388
2019	\$8,461	\$14,657	\$14,657	\$6,196

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0014**

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

Parcel Code:	59-24-627-020	Property Owner:	NICHOLAS W & JENNIFER R HOLLAND
Classification:	REAL		6306 HIDDEN TRL
County:	GENESEE		BURTON MI 48519-1713
Assessment Unit:	City of Burton	Assessing Officer / Equalization Director:	
			Ann M. Abbey
Village:	NONE		4303 S. Center Road
School District:	DAVISON COMMUNITY SCHOOLS		Burton, MI 48519

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$70,800	\$70,800	\$70,800
 <b>TAXABLE VALUE</b>				
2019	\$0	\$64,089	\$64,089	\$64,089

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

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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0022**

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

Parcel Code:	005-1-000-000-665-00	Property Owner:	ASHLEY KOIN
Classification:	REAL		629 S SCHOOL RD
County:	ARENAC		STERLING MI 48659-9524
Assessment Unit:	Township of Deep River	Assessing Officer / Equalization Director:	
Village:	Village of STERLING		Joan Fackler
School District:	STANDISH STERLING COMM S/D		1436 W. Saginaw Road
			Mayville, MI 48744

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$49,100	\$49,100	\$49,100
 <b>TAXABLE VALUE</b>				
2019	\$0	\$49,100	\$49,100	\$49,100

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

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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0031**

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

Parcel Code:	3-178700000	Property Owner:	LESA & MARTIN ST ANDREW
Classification:	REAL		1107 S WEST AVE
County:	JACKSON		JACKSON MI 49203-2956
Assessment Unit:	City of Jackson	Assessing Officer / Equalization Director:	Jason M. Yoakam
Village:	NONE		161 W. Michigan Avenue
School District:	JACKSON PUBLIC SCHOOLS		Jackson, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$28,950	\$28,950	\$28,950

<b>TAXABLE VALUE</b>				
2019	\$0	\$22,383	\$22,383	\$22,383

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0032**

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

Parcel Code:	03-11-014-042-00	Property Owner:	NYKAMP DEREK & HEIDI
Classification:	REAL		244 E MAIN ST APT 201
County:	ALLEGAN		ZEELAND MI 49464-1779
Assessment Unit:	Township of Laketown	Assessing Officer / Equalization Director:	
Village:	NONE		Heather Jahr
School District:	HAMILTON COMMUNITY SCHOO		-4338 Beeline Road
			Holland, MI 49423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$165,900	\$131,100	\$131,100	(\$34,800)

<b>TAXABLE VALUE</b>				
2019	\$147,812	\$117,724	\$117,724	(\$30,088)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0033**

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

Parcel Code:	01-073-000-019-003-01	Property Owner:	TYLER & SHERRY BRIGGS
Classification:	REAL		105 W ALGER ST
County:	ALCONA		LINCOLN MI 48742-9448
Assessment Unit:	Township of Hawes	Assessing Officer / Equalization Director:	
Village:	Village of LINCOLN		Randy A. Thompson
School District:	ALCONA COMMUNITY SCHOOLS		3375 E. Deller Road
			Harrisville, MI 48740

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$30,300	\$30,300	\$30,300
 <b>TAXABLE VALUE</b>				
2019	\$0	\$29,307	\$29,307	\$29,307

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


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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0034**

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

Parcel Code:	41-57-86-003-324	Property Owner:	THIERICA EQUIPMENT CORP
Classification:	IFT PERSONAL		3147 N WILSON CT NW
County:	KENT		WALKER MI 49534-7566
Assessment Unit:	City of Walker	Assessing Officer / Equalization Director:	
Village:	NONE		Kelly A. Smith
School District:	KENOWA HILLS PUBLIC SCHOOL		4243 Remembrance Road N.W.
			Walker, MI 49544

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$88,000	\$0	\$0	(\$88,000)
2019	\$96,800	\$0	\$0	(\$96,800)
<b>TAXABLE VALUE</b>				
2018	\$88,000	\$0	\$0	(\$88,000)
2019	\$96,800	\$0	\$0	(\$96,800)

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0036**

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

Parcel Code: 68-99-00-019-075  Classification: PERSONAL  County: OAKLAND  Assessment Unit: City of Rochester  Village: NONE  School District: ROCHESTER COMMUNITY SCH	Property Owner: DAA DRAEXLMAIER AUTOMOTIVE OF AMERICA LLC  DUNCAN SC 29334-9216  Assessing Officer / Equalization Director: David M. Hieber 250 Elizabeth Lk Rd. Ste 1000 W Pontiac, MI 48341
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$0	\$182,110	\$182,110	\$182,110

<b>TAXABLE VALUE</b>				
2019	\$0	\$182,110	\$182,110	\$182,110

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0037**

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

Parcel Code: 96-99-00-019-109  Classification: PERSONAL  County: OAKLAND  Assessment Unit: City of Wixom  Village: NONE  School District: WALLED LAKE CONS SCH DIST	Property Owner: DAA DRAEXLMAIER AUTOMOTIVE OF AMERICA LLC  DUNCAN SC 29334-9216  Assessing Officer / Equalization Director: David M. Hieber 250 Elizabeth Lk Rd. Ste 1000 W Pontiac, MI 48341
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$0	\$5,930	\$5,930	\$5,930

<b>TAXABLE VALUE</b>				
2019	\$0	\$5,930	\$5,930	\$5,930

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0039**

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

Parcel Code:	35-012-99-0007-702	Property Owner:	ACADEMIC FACILITIES GC LLC
Classification:	REAL		7877 STEAD ST
County:	WAYNE		UTICA MI 48317-5671
Assessment Unit:	City of Garden	Assessing Officer / Equalization Director:	
			Jessica V. Gracer
Village:	NONE		6000 Middlebelt Road
School District:	GARDEN CITY SCHOOL DISTRIC		Garden City, MI 48135

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$168,900	\$104,300	\$104,300	(\$64,600)
2019	\$199,400	\$118,300	\$118,300	(\$81,100)
<b>TAXABLE VALUE</b>				
2018	\$168,900	\$104,300	\$104,300	(\$64,600)
2019	\$172,953	\$106,803	\$106,803	(\$66,150)

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

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

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

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0040**

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

Parcel Code:	33-01-02-32-110-019	Property Owner:	DIRK J & KATHLEEN T COLBRY
Classification:	REAL		2704 KITTANSETT DR
County:	INGHAM		OKEMOS MI 48864-2462
Assessment Unit:	City of Lansing	Assessing Officer / Equalization Director:	Sharon L. Frischman
Village:	NONE		124 W. Michigan Ave 3Rd Floor
School District:	OKEMOS PUBLIC SCHOOLS		Lansing, MI 48933

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$40,000	\$208,700	\$208,700	\$168,700

<b>TAXABLE VALUE</b>				
2019	\$40,000	\$208,700	\$208,700	\$168,700

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0041**

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

Parcel Code:	04980-012-A	Property Owner:	MARK CALEY
Classification:	REAL		9033 WEST END DR
County:	KALAMAZOO		PORTAGE MI 49002-6992
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)
<b>ASSESSED VALUE</b>				
2018	\$150,600	\$140,000	\$140,000	(\$10,600)
2019	\$221,299	\$186,100	\$186,100	(\$35,199)
<b>TAXABLE VALUE</b>				
2018	\$148,437	\$137,838	\$137,838	(\$10,599)
2019	\$221,299	\$186,100	\$186,100	(\$35,199)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0042**

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

Parcel Code:	59-015-032-016-60	Property Owner:	GERALDINE P VERBURG
Classification:	REAL		22608 SUNSET TRL
County:	MONTCALM		SAND LAKE MI 49348-9324
Assessment Unit:	Township of Pierson	Assessing Officer / Equalization Director:	Carl S. Schuitema
Village:	NONE		21156 Cannonsville Road, Box 109
School District:	TRI COUNTY AREA SCHOOLS		Pierson, MI 49339

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$49,900	\$38,200	\$38,200	(\$11,700)
2019	\$77,800	\$64,000	\$64,000	(\$13,800)
 <b>TAXABLE VALUE</b>				
2018	\$38,746	\$29,136	\$29,136	(\$9,610)
2019	\$39,675	\$29,835	\$29,835	(\$9,840)

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0045**

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

Parcel Code:	41-999-18-1009-019	Property Owner:	C/O RYAN LLC TELMATE LLC
Classification:	PERSONAL		PO BOX 460049
County:	WAYNE		HOUSTON TX 77056-8049
Assessment Unit:	City of Hamtramck	Assessing Officer / Equalization Director:	Thomas D. Monchak
Village:	NONE		3401 Evaline Street 1St Floor
School District:	HAMTRAMCK PUBLIC SCHOOLS		Hamtramck, MI 48212

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$44,300	\$44,300	\$44,300
<b>TAXABLE VALUE</b>				
2019	\$0	\$44,300	\$44,300	\$44,300

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0046**

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

Parcel Code:	2312M-122408	Property Owner:	MARY MCCLLOUD
Classification:	REAL		PO BOX 336
County:	WEXFORD		MESICK MI 49668-0336
Assessment Unit:	Township of Springville	Assessing Officer / Equalization Director:	
Village:	Village of MESICK		Jay N. Roundhouse
School District:	MESICK CONSOLIDATED SCH DI		P.O. Box 325
			Cadillac, MI 49601

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$29,700	\$1,100	\$1,100	(\$28,600)

<b>TAXABLE VALUE</b>				
2019	\$24,185	\$896	\$896	(\$23,289)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0047**

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

Parcel Code:	016-013-005-00	Property Owner:	LONNE HAVERCAMP
Classification:	REAL		5646 BURNSIDE RD
County:	LAPEER		NORTH BRANCH MI 48461-8256
Assessment Unit:	Township of North Branch	Assessing Officer / Equalization Director:	
			Amy K. Bridger-Snoblen
Village:	NONE		P.O. Box 186
School District:	NORTH BRANCH AREA SCHOOL		North Branch, MI 48461

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$0	\$79,400	\$79,400	\$79,400
 <b>TAXABLE VALUE</b>				
2019	\$0	\$61,632	\$61,632	\$61,632

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

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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0048**

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

Parcel Code:	G-02-06-376-005	Property Owner:	GARY J JR HYDE
Classification:	REAL		7168 GROVELAND RD
County:	OAKLAND		HOLLY MI 48442-9424
Assessment Unit:	Township of Groveland	Assessing Officer / Equalization Director:	David M. Hieber
Village:	NONE		250 Elizabeth Lk Rd. Ste 1000 W
School District:	HOLLY AREA SCHOOL DISTRICT		Pontiac, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$113,530	\$78,540	\$78,540	(\$34,990)
2019	\$120,840	\$81,890	\$81,890	(\$38,950)
<b>TAXABLE VALUE</b>				
2018	\$89,410	\$69,660	\$69,660	(\$19,750)
2019	\$91,550	\$71,330	\$71,330	(\$20,220)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0050**

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

Parcel Code: 4711-13-100-062 Classification: PERSONAL County: LIVINGSTON Assessment Unit: Township of Genoa Village: NONE School District: HOWELL PUBLIC SCHOOLS	Property Owner: AMERICAN TOWERS LLC 10 PRESIDENTIAL WAY WOBURN MA 01801-1053 Assessing Officer / Equalization Director: Debra L. Rojewski 2911 Dorr Road Brighton, MI 48116
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$48,500	\$0	\$0	(\$48,500)

<b>TAXABLE VALUE</b>				
2019	\$48,500	\$0	\$0	(\$48,500)

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0051**

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

Parcel Code:	23-300-003-400-414-01	Property Owner:	LEROY & CHERYL A PICKARD
Classification:	REAL		1476 WATER ST
County:	EATON		EATON RAPIDS MI 48827-1860
Assessment Unit:	City of Eaton Rapids	Assessing Officer / Equalization Director:	Randy L. Jewell
Village:	NONE		200 S. Main Street, City Hall
School District:	EATON RAPIDS PUBLIC SCHOOL		Eaton Rapids, MI 48827

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$96,564	\$83,036	\$83,036	(\$13,528)
2019	\$96,600	\$86,473	\$86,473	(\$10,127)
<b>TAXABLE VALUE</b>				
2018	\$87,921	\$76,820	\$76,820	(\$11,101)
2019	\$90,031	\$78,479	\$78,479	(\$11,552)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0058**

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

Parcel Code:	45-001-028-015-00	Property Owner:	DANIEL W ROSE
Classification:	REAL		10417 W BINGHAM RD
County:	LEELANAU		TRAVERSE CITY MI 49684-7412
Assessment Unit:	Township of Bingham	Assessing Officer / Equalization Director:	Angela Friske
Village:	NONE		7171 S. Center Hwy.
School District:	SUTTONS BAY PUBLIC SCH DIST		Traverse City, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$324,500	\$284,300	\$284,300	(\$40,200)
2019	\$400,200	\$360,300	\$360,300	(\$39,900)
<b>TAXABLE VALUE</b>				
2018	\$235,185	\$206,049	\$206,049	(\$29,136)
2019	\$240,839	\$210,994	\$210,994	(\$29,845)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/14/2020**

Docket Number: **154-20-0062**

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

Parcel Code:	33-02-02-90-510-475	Property Owner:	HASSELBRING-CLARK CO
Classification:	PERSONAL		JEN JACK
County:	INGHAM		5555 GLENWOOD HILLS PKWY SE
Assessment Unit:	Township of Meridian Charter		GRAND RAPIDS MI 49512-2091
Village:	NONE	Assessing Officer / Equalization Director:	David C. Lee
School District:	OKEMOS PUBLIC SCHOOLS		5151 Marsh Road
			Okemos, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$1,200	\$0	\$0	(\$1,200)

<b>TAXABLE VALUE</b>				
2019	\$1,200	\$0	\$0	(\$1,200)

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson

