

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 08/20/2020**

Docket Number: **154-19-0073**

The State Tax Commission, at a meeting held on August 18, 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:	61-27-900-351-5200-00	Property Owner:	LA COLOMBE COFFEE ROASTERS
Classification:	PERSONAL		MARTY@LACOLOMBE.NET
County:	MUSKEGON		2600 E TIOGA ST
Assessment Unit:	CITY OF NORTON SHORES	Assessing Officer / Equalization Director:	PHILIDELPHIA PA 19134-5415
Village:	NONE		DONNA B. VANDERVRIES
School District:	GRAND HAVEN CITY SCHOOL DI		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$1,635,300	\$0	\$0	(\$1,635,300)

<b>TAXABLE VALUE</b>				
2018	\$1,635,300	\$0	\$0	(\$1,635,300)

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 08/20/2020**

Docket Number: **154-19-0654**

The State Tax Commission, at a meeting held on August 18, 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:	40-010-026-004-30	Property Owner:	ROBERT POLICKA
Classification:	REAL		5960 NORTH TRL SE
County:	KALKASKA		KALKASKA MI 49646
Assessment Unit:	TOWNSHIP OF ORANGE	Assessing Officer / Equalization Director:	SALLY A. AKERLEY
Village:	NONE		810 COTTAGEVIEW DRIVE STE. 301
School District:	KALKASKA PUBLIC SCHOOLS		TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$6,100	\$18,600	\$18,600	\$12,500
2018	\$5,600	\$17,900	\$17,900	\$12,300
2019	\$5,600	\$19,500	\$19,500	\$13,900
<b>TAXABLE VALUE</b>				
2017	\$4,420	\$13,077	\$13,077	\$8,657
2018	\$4,512	\$13,352	\$13,352	\$8,840
2019	\$4,620	\$13,673	\$13,673	\$9,053

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0661**

The State Tax Commission, at a meeting held on August 18, 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:	61-27-900-351-5200-00	Property Owner:	LA COLOMBE COFFEE ROASTERS
Classification:	PERSONAL		2600 E TIOGA ST
County:	MUSKEGON		PHILIDELPHIA PA 19134-5415
Assessment Unit:	CITY OF NORTON SHORES	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES
Village:	NONE		173 E. APPLE AVENUE, STE. 201
School District:	GRAND HAVEN CITY SCHOOL DI		MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$250,000	\$3,144,000	\$3,144,000	\$2,894,000

<b>TAXABLE VALUE</b>				
2017	\$250,000	\$3,144,000	\$3,144,000	\$2,894,000

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 08/20/2020**

Docket Number: **154-19-0713**

The State Tax Commission, at a meeting held on August 18, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-002-128	Property Owner:	DIGIRAD
Classification:	PERSONAL		13100 A GREGG ST STE A
County:	OAKLAND		POWAY CA 92064-7150
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		45175 W. 10 MILE
School District:	NOVI COMMUNITY SCHOOLS		NOVI, MI 48375-3024

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$25,250	\$25,250	\$25,250
2018	\$0	\$22,950	\$22,950	\$22,950
2019	\$0	\$21,600	\$21,600	\$21,600
<b>TAXABLE VALUE</b>				
2017	\$0	\$25,250	\$25,250	\$25,250
2018	\$0	\$22,950	\$22,950	\$22,950
2019	\$0	\$21,600	\$21,600	\$21,600

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0777**

The State Tax Commission, at a meeting held on August 18, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-07-0019-0094-01-1	Property Owner:	DAVID S & ANN M KURTZ
Classification:	REAL		1948 N DAYTON ST
County:	BERRIEN		CHICAGO IL 60614-5029
Assessment Unit:	TOWNSHIP OF CHIKAMING	Assessing Officer / Equalization Director:	ANTOINETTE J. SWISHER
Village:	NONE		13535 RED ARROW HWY. BOX 40
School District:	RIVER VALLEY SCHOOL DISTRICT		HARBERT, MI 49115

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$1,199,100	\$1,693,200	\$1,693,200	\$494,100
2018	\$1,668,500	\$1,881,800	\$1,881,800	\$213,300
2019	\$1,648,900	\$1,864,100	\$1,864,100	\$215,200
<b>TAXABLE VALUE</b>				
2017	\$1,128,493	\$1,614,415	\$1,614,415	\$485,922
2018	\$1,668,500	\$1,881,800	\$1,881,800	\$213,300
2019	\$1,648,900	\$1,864,100	\$1,864,100	\$215,200

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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0778**

The State Tax Commission, at a meeting held on August 18, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-07-3110-0009-00-5	Property Owner:	NAGHDI-CIACIURA FIROUZEH CIACIURA GREG
Classification:	REAL		1717 N WOLCOTT AVE
County:	BERRIEN		CHICAGO IL 60622-1350
Assessment Unit:	TOWNSHIP OF CHIKAMING	Assessing Officer / Equalization Director:	ANTOINETTE J. SWISHER
Village:	NONE		13535 RED ARROW HWY. BOX 40
School District:	RIVER VALLEY SCHOOL DISTRICT		HARBERT, MI 49115

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$329,500	\$355,600	\$355,600	\$26,100
2019	\$320,100	\$356,400	\$356,400	\$36,300
<b>TAXABLE VALUE</b>				
2018	\$275,435	\$301,635	\$301,635	\$26,200
2019	\$282,045	\$308,874	\$308,874	\$26,829

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

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

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

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 08/20/2020**

Docket Number: **154-19-0872**

The State Tax Commission, at a meeting held on August 18, 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:	33-20-02-91-529-792	Property Owner:	KIDS FIRST IMMEDIATE CARE LLC
Classification:	PERSONAL		CHRIS TOPA
County:	INGHAM		6110 ABBOT RD
Assessment Unit:	TOWNSHIP OF MERIDIAN CHARTER	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	EAST LANSING SCHOOL DISTRICT		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>				
2017	\$0	\$10,000	\$10,000	\$10,000
2018	\$0	\$10,000	\$10,000	\$10,000
2019	\$0	\$10,000	\$10,000	\$10,000
<b>TAXABLE VALUE</b>				
2017	\$0	\$10,000	\$10,000	\$10,000
2018	\$0	\$10,000	\$10,000	\$10,000
2019	\$0	\$10,000	\$10,000	\$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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0874**

The State Tax Commission, at a meeting held on August 18, 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:	09010-032-400-070-00	Property Owner:	ASHLEY SHAYLER
Classification:	REAL		415 STATE PARK DR
County:	BAY		BAY CITY MI 48706-1338
Assessment Unit:	TOWNSHIP OF BANGOR	Assessing Officer / Equalization Director:	TOD G. FACKLER
Village:	NONE		180 STATE PARK DRIVE
School District:	BANGOR TOWNSHIP SCHOOLS		BAY CITY, MI 48706-1763

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$50,700	\$50,700	\$50,700
<b>TAXABLE VALUE</b>				
2019	\$0	\$42,702	\$42,702	\$42,702

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0876**

The State Tax Commission, at a meeting held on August 18, 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:	3906-95-009-115	Property Owner:	MICRO-MACHINE COMPANY LLC
Classification:	IFT PERSONAL		2429 N BURDICK ST
County:	KALAMAZOO		KALAMAZOO MI 49007-1875
Assessment Unit:	TOWNSHIP OF KALAMAZOO	Assessing Officer / Equalization Director:	
Village:	NONE		JIM YONKER
School District:	KALAMAZOO CITY SCHOOL DIST		1720 RIVERVIEW DRIVE
			KALAMAZOO, MI 49004

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$6,400	\$0	\$0	(\$6,400)
2018	\$5,800	\$0	\$0	(\$5,800)
<b>TAXABLE VALUE</b>				
2017	\$6,400	\$0	\$0	(\$6,400)
2018	\$5,800	\$0	\$0	(\$5,800)

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

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

If excess taxes have been paid as a 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 08/20/2020**

Docket Number: **154-19-0877**

The State Tax Commission, at a meeting held on August 18, 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:	3906-90-020-290	Property Owner:	MICRO-MACHINE COMPANY LLC
Classification:	PERSONAL		2429 N BURDICK ST
County:	KALAMAZOO		KALAMAZOO MI 49007-1875
Assessment Unit:	TOWNSHIP OF KALAMAZOO	Assessing Officer / Equalization Director:	JIM YONKER
Village:	NONE		1720 RIVERVIEW DRIVE
School District:	KALAMAZOO CITY SCHOOL DIST		KALAMAZOO, MI 49004

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$152,200	\$158,600	\$158,600	\$6,400
2018	\$139,100	\$144,900	\$144,900	\$5,800
<b>TAXABLE VALUE</b>				
2017	\$152,200	\$158,600	\$158,600	\$6,400
2018	\$139,100	\$144,900	\$144,900	\$5,800

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

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

If excess taxes have been paid as a 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 08/20/2020**

Docket Number: **154-19-0878**

The State Tax Commission, at a meeting held on August 18, 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:	I94-06-064-000-00	Property Owner:	RUBBER ENTERPRISES (DIVISION INC)
Classification:	IFT PERSONAL		2083 REEK RD
County:	LAPEER		IMLAY CITY MI 48444-9203
Assessment Unit:	CITY OF IMLAY	Assessing Officer / Equalization Director:	
Village:	NONE		NATHAN D. HAGER
School District:	IMLAY CITY COMMUNITY SCHOO		150 N. MAIN STREET
			IMLAY CITY, MI 48444

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$91,500	\$0	\$0	(\$91,500)

<b>TAXABLE VALUE</b>				
2017	\$91,500	\$0	\$0	(\$91,500)

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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0879**

The State Tax Commission, at a meeting held on August 18, 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:	119-99-999-200-59	Property Owner:	RUBBER ENTERPRISES (DIVISION INC)
Classification:	PERSONAL		2083 REEK RD
County:	LAPEER		IMLAY CITY MI 48444-9203
Assessment Unit:	CITY OF IMLAY	Assessing Officer / Equalization Director:	
Village:	NONE		NATHAN D. HAGER
School District:	IMLAY CITY COMMUNITY SCHOO		150 N. MAIN STREET
			IMLAY CITY, MI 48444

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$330,900	\$422,400	\$422,400	\$91,500

<b>TAXABLE VALUE</b>				
2017	\$330,900	\$422,400	\$422,400	\$91,500

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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0880**

The State Tax Commission, at a meeting held on August 18, 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:	88-99-00-036-971	Property Owner:	ALL WELDING FABRICATING CO INC
Classification:	PERSONAL		1882 WOODSLEE
County:	OAKLAND		TROY MI 48083-2207
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	
Village:	NONE		LEGER A. LICARI
School District:	WARREN CONSOLIDATED SCHO		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$2,650	\$46,640	\$46,640	\$43,990

<b>TAXABLE VALUE</b>				
2019	\$2,650	\$46,640	\$46,640	\$43,990

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0881**

The State Tax Commission, at a meeting held on August 18, 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:	88-99-00-502-630	Property Owner:	UNIFIED BUSINESS TECHNOLOGIES INC
Classification:	PERSONAL		315 INDUSCO CT
County:	OAKLAND		TROY MI 48083-4646
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	
Village:	NONE		LEGER A. LICARI
School District:	WARREN CONSOLIDATED SCHO		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$0	\$395,960	\$395,960	\$395,960
 <b>TAXABLE VALUE</b>				
2019	\$0	\$395,960	\$395,960	\$395,960

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0890**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-24-046-000	Property Owner:	EXTENDED STAY OF SOUTHFIELD LLC
Classification:	PERSONAL		26700 CENTRAL PARK BLVD
County:	OAKLAND		SOUTHFIELD MI 48076-4100
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>				
2018	\$253,770	\$341,250	\$341,250	\$87,480
2019	\$173,970	\$315,960	\$315,960	\$141,990
<b>TAXABLE VALUE</b>				
2018	\$253,770	\$341,250	\$341,250	\$87,480
2019	\$173,970	\$315,960	\$315,960	\$141,990

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.

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If excess taxes have been paid as a 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 08/20/2020**

Docket Number: **154-19-0894**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-28-027-943	Property Owner:	USSM DME 276-CENTENE CO RAPID
Classification:	PERSONAL		7700 FORSYTH BLVD STE 800
County:	OAKLAND		SAINT LOUIS MO 63105-1837
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>				
2018	\$928,690	\$941,920	\$941,920	\$13,230

<b>TAXABLE VALUE</b>				
2018	\$928,690	\$941,920	\$941,920	\$13,230

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 08/20/2020**

Docket Number: **154-19-0896**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-37-035-119	Property Owner:	C/O PROPERTY VALUATION SERVICES RRC
Classification:	PERSONAL		14400 METCALF AVE
County:	OAKLAND		OVERLAND PARK KS 66223-2989
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$37,830	\$37,830	\$37,830
2018	\$0	\$32,640	\$32,640	\$32,640
 <b>TAXABLE VALUE</b>				
2017	\$0	\$37,830	\$37,830	\$37,830
2018	\$0	\$32,640	\$32,640	\$32,640

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0898**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-43-121-011	Property Owner:	C/O RYAN TAX COMPLIANCE SERVICE SEVEN
Classification:	PERSONAL		AMANDA MIRANDA
County:	OAKLAND		PO BOX 4900
Assessment Unit:	CITY OF SOUTHFIELD		SCOTTSDALE AZ 85261-4900
Village:	NONE	Assessing Officer / Equalization Director:	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	\$52,840	\$54,190	\$54,190	\$1,350
2018	\$51,400	\$52,640	\$52,640	\$1,240
<b>TAXABLE VALUE</b>				
2017	\$52,840	\$54,190	\$54,190	\$1,350
2018	\$51,400	\$52,640	\$52,640	\$1,240

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0901**

The State Tax Commission, at a meeting held on August 18, 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: 76-99-44-265-019 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD  Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: PELOTON INTERACTIVE INC KATY O'LEARY 21308 MELROSE AVE SOUTHFIELD MI 48075-5602  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	\$5,000	\$9,760	\$9,760	\$4,760

<b>TAXABLE VALUE</b>				
2019	\$5,000	\$9,760	\$9,760	\$4,760

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.

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 08/20/2020**

Docket Number: **154-19-0902**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-55-050-300	Property Owner:	BLUEWATER TECHNOLOGIES GROUP INC
Classification:	PERSONAL		KARANNE SCHULTZ
County:	OAKLAND		24050 NORTHWESTERN HWY
Assessment Unit:	CITY OF SOUTHFIELD		SOUTHFIELD MI 48075-2567
Village:	NONE	Assessing Officer / Equalization Director:	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	\$2,500,550	\$2,863,460	\$2,863,460	\$362,910

<b>TAXABLE VALUE</b>				
2019	\$2,500,550	\$2,863,460	\$2,863,460	\$362,910

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0904**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-55-319-226	Property Owner:	TARGET CAST LLC ASSEMBLY MEDIA ARTS & CRISTIAN GROLLON
Classification:	PERSONAL		25800 NORTHWESTERN HWY #0300
County:	OAKLAND		SOUTHFIELD MI 48075-8403
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	\$92,000	\$244,970	\$244,970	\$152,970
2018	\$101,200	\$216,400	\$216,400	\$115,200
2019	\$130,000	\$191,260	\$191,260	\$61,260
<b>TAXABLE VALUE</b>				
2017	\$92,000	\$244,970	\$244,970	\$152,970
2018	\$101,200	\$216,400	\$216,400	\$115,200
2019	\$130,000	\$191,260	\$191,260	\$61,260

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

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

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

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 08/20/2020**

Docket Number: **154-19-0914**

The State Tax Commission, at a meeting held on August 18, 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: 76-99-57-009-150 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD  Village: NONE School District: OAK PARK CITY SCHOOL DIST	Property Owner: KROGER COMPANY OF MICHIGAN KROGER KELLY WALTER 1014 VINE ST FL 7 CINCINNATI OH 45202-1141  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	\$723,490	\$737,240	\$737,240	\$13,750
2018	\$685,180	\$736,460	\$736,460	\$51,280
2019	\$681,550	\$715,410	\$715,410	\$33,860
<b>TAXABLE VALUE</b>				
2017	\$723,490	\$737,240	\$737,240	\$13,750
2018	\$685,180	\$736,460	\$736,460	\$51,280
2019	\$681,550	\$715,410	\$715,410	\$33,860

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 08/20/2020**

Docket Number: **154-19-0915**

The State Tax Commission, at a meeting held on August 18, 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: 76-99-64-010-000 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD  Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: GA BUSINESS PURCHASER LLC GUARDIAN MIKE ZUEHLKE 20800 SOUTHFIELD RD SOUTHFIELD MI 48075-4238  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>				
2018	\$240,000	\$305,750	\$305,750	\$65,750
2019	\$125,000	\$310,420	\$310,420	\$185,420
 <b>TAXABLE VALUE</b>				
2018	\$240,000	\$305,750	\$305,750	\$65,750
2019	\$125,000	\$310,420	\$310,420	\$185,420

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0917**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-64-586-550	Property Owner:	BIRMINGHAM COSMETIC SURGERY LLC
Classification:	PERSONAL		R RIFAI MD
County:	OAKLAND		30603 SOUTHFIELD RD
Assessment Unit:	CITY OF SOUTHFIELD		SOUTHFIELD MI 48076-7729
Village:	NONE	Assessing Officer / Equalization Director:	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	\$90,030	\$108,000	\$108,000	\$17,970
2018	\$130,400	\$127,880	\$127,880	(\$2,520)
2019	\$116,680	\$132,370	\$132,370	\$15,690
<b>TAXABLE VALUE</b>				
2017	\$90,030	\$108,000	\$108,000	\$17,970
2018	\$130,400	\$127,880	\$127,880	(\$2,520)
2019	\$116,680	\$132,370	\$132,370	\$15,690

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0918**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-66-000-116	Property Owner:	NC1-001-03-80 BANK OF AMERICA NA
Classification:	PERSONAL		BRAD SPARKS
County:	OAKLAND		101 N TRYON ST
Assessment Unit:	CITY OF SOUTHFIELD		CHARLOTTE NC 28255-0100
Village:	NONE	Assessing Officer / Equalization Director:	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	\$10,640	\$71,180	\$71,180	\$60,540
2018	\$9,180	\$62,070	\$62,070	\$52,890
2019	\$8,110	\$54,470	\$54,470	\$46,360
<b>TAXABLE VALUE</b>				
2017	\$10,640	\$71,180	\$71,180	\$60,540
2018	\$9,180	\$62,070	\$62,070	\$52,890
2019	\$8,110	\$54,470	\$54,470	\$46,360

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0919**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-67-063-519	Property Owner:	JOHN COLLINS ENTERPRISES INC JC
Classification:	PERSONAL		27326 GRAND RIVER AVE
County:	OAKLAND		REDFORD MI 48240-1609
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$17,140	\$17,140	\$17,140
2018	\$0	\$28,190	\$28,190	\$28,190
 <b>TAXABLE VALUE</b>				
2017	\$0	\$17,140	\$17,140	\$17,140
2018	\$0	\$28,190	\$28,190	\$28,190

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0921**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-67-143-500	Property Owner:	LEVINE & SONS
Classification:	PERSONAL		23820 TELEGRAPH RD
County:	OAKLAND		SOUTHFIELD MI 48033-3009
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>				
2019	\$33,000	\$56,310	\$56,310	\$23,310

<b>TAXABLE VALUE</b>				
2019	\$33,000	\$56,310	\$56,310	\$23,310

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0923**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-67-255-000	Property Owner:	C/O GRANT THORNTON LLP FAMILY DOLLAR
Classification:	PERSONAL		CODY KUNZ
County:	OAKLAND		PO BOX 59365
Assessment Unit:	CITY OF SOUTHFIELD		SCHAUMBURG IL 60159-0365
Village:	NONE	Assessing Officer / Equalization Director:	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>				
2018	\$77,550	\$82,440	\$82,440	\$4,890

<b>TAXABLE VALUE</b>				
2018	\$77,550	\$82,440	\$82,440	\$4,890

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0925**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-67-279-711	Property Owner:	C/O RYAN LLC TAX COMPLIANCE SERVICE
Classification:	PERSONAL		JOSH KOESTER
County:	OAKLAND		PO BOX 4900
Assessment Unit:	CITY OF SOUTHFIELD		SCOTTSDALE AZ 85261-4900
Village:	NONE	Assessing Officer / Equalization Director:	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	\$45,800	\$48,440	\$48,440	\$2,640
2018	\$45,720	\$47,400	\$47,400	\$1,680
<b>TAXABLE VALUE</b>				
2017	\$45,800	\$48,440	\$48,440	\$2,640
2018	\$45,720	\$47,400	\$47,400	\$1,680

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 08/20/2020**

Docket Number: **154-19-0929**

The State Tax Commission, at a meeting held on August 18, 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: 76-99-67-449-406 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD  Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: ADG LLC GREAT EXPRESSIONS DENTAL JOHN MEININGER 29777 TELEGRAPH RD STE 3000 SOUTHFIELD MI 48034-7634  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	\$445,550	\$974,240	\$974,240	\$528,690
2018	\$582,420	\$1,044,380	\$1,044,380	\$461,960
 <b>TAXABLE VALUE</b>				
2017	\$445,550	\$974,240	\$974,240	\$528,690
2018	\$582,420	\$1,044,380	\$1,044,380	\$461,960

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0930**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-68-910-300	Property Owner:	MI COSMETIC & RECONSTRUCTIVE CENTER PC
Classification:	PERSONAL		AYOUB SAYEG & MIRIAM A
County:	OAKLAND		29110 INKSTER RD STE 250
Assessment Unit:	CITY OF SOUTHFIELD		SOUTHFIELD MI 48034-7803
Village:	NONE	Assessing Officer / Equalization Director:	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	\$462,280	\$544,830	\$544,830	\$82,550

<b>TAXABLE VALUE</b>				
2019	\$462,280	\$544,830	\$544,830	\$82,550

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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0932**

The State Tax Commission, at a meeting held on August 18, 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: 76-99-71-009-017 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: VEONEER NISSIN BRAKE SYSTEMS AMERICA 2201 INDUSTRIAL DR FINDLAY OH 45839-0763 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	\$0	\$129,960	\$129,960	\$129,960
2018	\$332,660	\$271,740	\$271,740	(\$60,920)
 <b>TAXABLE VALUE</b>				
2017	\$0	\$129,960	\$129,960	\$129,960
2018	\$332,660	\$271,740	\$271,740	(\$60,920)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0933**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-73-039-761	Property Owner:	REDWOOD AHEAD LLC AHEAD
Classification:	PERSONAL		MARIBEL BENITAZ
County:	OAKLAND		1515 W 22ND ST STE 200W
Assessment Unit:	CITY OF SOUTHFIELD		OAK BROOK IL 60523-2007
Village:	NONE	Assessing Officer / Equalization Director:	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	\$34,500	\$41,050	\$41,050	\$6,550
2018	\$38,000	\$39,230	\$39,230	\$1,230
2019	\$41,800	\$41,250	\$41,250	(\$550)
<b>TAXABLE VALUE</b>				
2017	\$34,500	\$41,050	\$41,050	\$6,550
2018	\$38,000	\$39,230	\$39,230	\$1,230
2019	\$41,800	\$41,250	\$41,250	(\$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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0934**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-74-151-818	Property Owner:	HANTZ GROUP HANTZ TECHNOLOGY
Classification:	PERSONAL		26200 AMERICAN DR FL 5
County:	OAKLAND		SOUTHFIELD MI 48034-6173
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>				
2018	\$31,960	\$99,350	\$99,350	\$67,390
2019	\$28,040	\$89,810	\$89,810	\$61,770
<b>TAXABLE VALUE</b>				
2018	\$31,960	\$99,350	\$99,350	\$67,390
2019	\$28,040	\$89,810	\$89,810	\$61,770

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0937**

The State Tax Commission, at a meeting held on August 18, 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: 76-99-75-395-019 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD  Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: AUTOMOTIVE INDUSTRY ACTION GROUP LORRAINE GOODRICH 4400 TOWN CTR SOUTHFIELD MI 48075-1104  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	\$616,020	\$696,190	\$696,190	\$80,170

<b>TAXABLE VALUE</b>				
2019	\$616,020	\$696,190	\$696,190	\$80,170

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0938**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-75-501-565	Property Owner:	APEX SYSTEMS
Classification:	PERSONAL		2000 TOWN CTR STE 1390
County:	OAKLAND		SOUTHFIELD MI 48075-1146
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	<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	\$68,410	\$68,410	\$28,410

<b>TAXABLE VALUE</b>				
2019	\$40,000	\$68,410	\$68,410	\$28,410

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0940**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-75-521-217	Property Owner:	SAS INSTITUTE INC
Classification:	PERSONAL		ERIN SHARP
County:	OAKLAND		100 SAS CAMPUS DR
Assessment Unit:	CITY OF SOUTHFIELD		CARY NC 27513-2414
Village:	NONE	Assessing Officer / Equalization Director:	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	\$86,440	\$148,240	\$148,240	\$61,800
2019	\$174,540	\$127,700	\$127,700	(\$46,840)
<b>TAXABLE VALUE</b>				
2017	\$86,440	\$148,240	\$148,240	\$61,800
2019	\$174,540	\$127,700	\$127,700	(\$46,840)

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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0942**

The State Tax Commission, at a meeting held on August 18, 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: 76-99-75-664-000 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD  Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: PHF II SOUTHFIELD LLC WESTIN HOTEL OF ADAM ASSENZA 12735 MORRIS ROAD EXT STE 400 ALPHARETTA GA 30004-8904  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	\$1,854,950	\$2,346,070	\$2,346,070	\$491,120
2018	\$2,983,870	\$2,811,480	\$2,811,480	(\$172,390)
 <b>TAXABLE VALUE</b>				
2017	\$1,854,950	\$2,346,070	\$2,346,070	\$491,120
2018	\$2,983,870	\$2,811,480	\$2,811,480	(\$172,390)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 08/20/2020**

Docket Number: **154-19-0943**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-76-391-100	Property Owner:	MIDABAR INC MR JOE'S SPORTS BAR & GRILL
Classification:	PERSONAL		4190 TELEGRAPH RD STE 3200
County:	OAKLAND		BLOOMFIELD HILLS MI 48302-2082
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>				
2018	\$36,290	\$47,440	\$47,440	\$11,150

<b>TAXABLE VALUE</b>				
2018	\$36,290	\$47,440	\$47,440	\$11,150

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 08/20/2020**

Docket Number: **154-19-0945**

The State Tax Commission, at a meeting held on August 18, 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: 76-99-80-620-000 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD  Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: NORTH STAR CARE COMMUNITY HOSPICE OF JENNIFER JACOBS 400 GALLERIA OFFICECENTER STE 400 SOUTHFIELD MI 48034-2162  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	\$0	\$63,730	\$63,730	\$63,730
 <b>TAXABLE VALUE</b>				
2019	\$0	\$63,730	\$63,730	\$63,730

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 08/20/2020**

Docket Number: **154-19-0946**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-79-106-149	Property Owner:	OUTCOME HEALTH CONTEXT MEDIA LLC
Classification:	PERSONAL		330 N WABASH AVE STE 2500
County:	OAKLAND		CHICAGO IL 60611-7617
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$29,630	\$29,630	\$29,630
2018	\$0	\$37,620	\$37,620	\$37,620
 <b>TAXABLE VALUE</b>				
2017	\$0	\$29,630	\$29,630	\$29,630
2018	\$0	\$37,620	\$37,620	\$37,620

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

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

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

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 08/20/2020**

Docket Number: **154-19-0948**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-79-236-500	Property Owner:	HUNTINGTON TECHNOLOGY FINANCE & SUBS
Classification:	PERSONAL		PO BOX 2017
County:	OAKLAND		BLOOMFIELD HILLS MI 48302-2017
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>				
2018	\$101,530	\$107,210	\$107,210	\$5,680

<b>TAXABLE VALUE</b>				
2018	\$101,530	\$107,210	\$107,210	\$5,680

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 08/20/2020**

Docket Number: **154-19-0952**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-79-354-800	Property Owner:	SOMERSET CAPITAL GROUP LTD
Classification:	PERSONAL		612 WHEELERS FARMS RD STE 3C
County:	OAKLAND		MILFORD CT 06460-1673
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	\$4,580	\$14,110	\$14,110	\$9,530
2018	\$4,580	\$10,660	\$10,660	\$6,080
2019	\$4,580	\$7,760	\$7,760	\$3,180
<b>TAXABLE VALUE</b>				
2017	\$4,580	\$14,110	\$14,110	\$9,530
2018	\$4,580	\$10,660	\$10,660	\$6,080
2019	\$4,580	\$7,760	\$7,760	\$3,180

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0954**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-79-409-520	Property Owner:	ULTIMATE SOFTWARE GROUP INC
Classification:	PERSONAL		KATHY TABORDA
County:	OAKLAND		1485 N PARK DR
Assessment Unit:	CITY OF SOUTHFIELD		FORT LAUDERDALE FL 33326-3215
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

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	\$4,420	\$4,420	\$4,420
2019	\$0	\$4,110	\$4,110	\$4,110
 <b>TAXABLE VALUE</b>				
2018	\$0	\$4,420	\$4,420	\$4,420
2019	\$0	\$4,110	\$4,110	\$4,110

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0955**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-79-419-812	Property Owner:	VERIZON DATA SERVICES LLC
Classification:	PERSONAL		PO BOX 2749
County:	OAKLAND		ADDISON TX 75001-2749
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$0	\$118,870	\$118,870	\$118,870

<b>TAXABLE VALUE</b>				
2018	\$0	\$118,870	\$118,870	\$118,870

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0956**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-79-419-859	Property Owner:	VESTA HOUSING SOLUTIONS LLC VESTA
Classification:	PERSONAL		695 ATLANTA HWY SE
County:	OAKLAND		WINDER GA 30680-2487
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$0	\$165,550	\$165,550	\$165,550
2019	\$0	\$145,540	\$145,540	\$145,540
 <b>TAXABLE VALUE</b>				
2018	\$0	\$165,550	\$165,550	\$165,550
2019	\$0	\$145,540	\$145,540	\$145,540

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0957**

The State Tax Commission, at a meeting held on August 18, 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:	76-99-81-073-817	Property Owner:	FOSTER SWIFT COLLINS & SMITH PC ATTYS
Classification:	PERSONAL		28411 NORTHWESTERN HWY STE 500
County:	OAKLAND		SOUTHFIELD MI 48034-5516
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	\$133,470	\$166,710	\$166,710	\$33,240
2018	\$128,150	\$140,100	\$140,100	\$11,950
2019	\$138,110	\$149,250	\$149,250	\$11,140
<b>TAXABLE VALUE</b>				
2017	\$133,470	\$166,710	\$166,710	\$33,240
2018	\$128,150	\$140,100	\$140,100	\$11,950
2019	\$138,110	\$149,250	\$149,250	\$11,140

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0962**

The State Tax Commission, at a meeting held on August 18, 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:	71-999-99-1567-570	Property Owner:	CEC ENTERTAINMENT #80
Classification:	PERSONAL		CHERI BEDWELL
County:	WAYNE		PO BOX 800729
Assessment Unit:	TOWNSHIP OF CANTON		DALLAS TX 75380-0729
		Assessing Officer / Equalization Director:	AARON P. POWERS
Village:	NONE		1150 S. CANTON CENTER ROAD
School District:	PLYMOUTH CANTON COMM SCH		CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$92,230	\$225,580	\$225,580	\$133,350
2018	\$151,150	\$239,730	\$239,730	\$88,580
2019	\$127,140	\$234,230	\$234,230	\$107,090
<b>TAXABLE VALUE</b>				
2017	\$92,230	\$225,580	\$225,580	\$133,350
2018	\$151,150	\$239,730	\$239,730	\$88,580
2019	\$127,140	\$234,230	\$234,230	\$107,090

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

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

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

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 08/20/2020**

Docket Number: **154-19-0963**

The State Tax Commission, at a meeting held on August 18, 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:	71-999-99-2011-074	Property Owner:	INTERNATIONAL MACHINE TOOL & SERVICE
Classification:	PERSONAL		8460 RONDA DR
County:	WAYNE		CANTON MI 48187-2002
Assessment Unit:	TOWNSHIP OF CANTON	Assessing Officer / Equalization Director:	
Village:	NONE		AARON P. POWERS
School District:	PLYMOUTH CANTON COMM SCH		1150 S. CANTON CENTER ROAD
			CANTON, MI 48188

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$9,660	\$149,860	\$149,860	\$140,200

<b>TAXABLE VALUE</b>				
2017	\$9,660	\$149,860	\$149,860	\$140,200

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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0964**

The State Tax Commission, at a meeting held on August 18, 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:	64-99-00-008-044	Property Owner:	ELLIOT WOODWORKING
Classification:	PERSONAL		481 N SAGINAW ST STE B
County:	OAKLAND		PONTIAC MI 48342-1453
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>				
2017	\$6,480	\$279,420	\$279,420	\$272,940
2018	\$33,340	\$308,630	\$308,630	\$275,290
2019	\$43,340	\$314,130	\$314,130	\$270,790
<b>TAXABLE VALUE</b>				
2017	\$6,480	\$279,420	\$279,420	\$272,940
2018	\$33,340	\$308,630	\$308,630	\$275,290
2019	\$43,340	\$314,130	\$314,130	\$270,790

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

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

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

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 08/20/2020**

Docket Number: **154-19-0965**

The State Tax Commission, at a meeting held on August 18, 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:	22-005-160-002-00	Property Owner:	KARL DENISE A DUFRENSE DAN A
Classification:	REAL		W8492 TURNER RD
County:	DICKINSON		CHANNING MI 49815
Assessment Unit:	TOWNSHIP OF SAGOLA	Assessing Officer / Equalization Director:	
Village:	NONE		AMY K. MARINOFF
School District:	NORTH DICKINSON CO SCH DIS		1139 US HWY 2 SOUTH
			CRYSTAL FALLS, MI 49920

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$35,400	\$11,800	\$11,800	(\$23,600)
2018	\$33,300	\$11,500	\$11,500	(\$21,800)
<b>TAXABLE VALUE</b>				
2017	\$35,400	\$11,800	\$11,800	(\$23,600)
2018	\$33,300	\$11,500	\$11,500	(\$21,800)

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0970**

The State Tax Commission, at a meeting held on August 18, 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:	002-028-004-20	Property Owner:	MELVIN LETTS
Classification:	REAL		PO BOX 383
County:	MISSAUKEE		MANTON MI 49663-0383
Assessment Unit:	TOWNSHIP OF BLOOMFIELD	Assessing Officer / Equalization Director:	DEBRA F. NEDERHOED
Village:	NONE		11035 E. 46 ROAD
School District:	MANTON CONSOLIDATED SCHO		CADILLAC, MI 49601

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$23,300	\$17,000	\$17,000	(\$6,300)
2018	\$22,800	\$16,800	\$16,800	(\$6,000)
<b>TAXABLE VALUE</b>				
2017	\$23,300	\$17,000	\$17,000	(\$6,300)
2018	\$22,800	\$16,800	\$16,800	(\$6,000)

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.

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If excess taxes have been paid as a 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 08/20/2020**

Docket Number: **154-19-0971**

The State Tax Commission, at a meeting held on August 18, 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:	I-09-03-401-001	Property Owner:	R V PAMIDIGHNTAM
Classification:	REAL		2448 WESTBROOKE CIR S
County:	WASHTENAW		ANN ARBOR MI 48105-3143
Assessment Unit:	TOWNSHIP OF ANN ARBOR	Assessing Officer / Equalization Director:	TRACY L. HAYLEY
Village:	NONE		3792 PONTIAC TRAIL
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48105

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$151,640	\$518,480	\$518,480	\$366,840

<b>TAXABLE VALUE</b>				
2019	\$151,640	\$518,480	\$518,480	\$366,840

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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0972**

The State Tax Commission, at a meeting held on August 18, 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:	I-09-03-401-018	Property Owner:	ABDULHAMEED AZIZ	
Classification:	REAL		2325 WESTBROOKE CT	
County:	WASHTENAW		ANN ARBOR MI 48105-3144	
Assessment Unit:	TOWNSHIP OF ANN ARBOR	Assessing Officer / Equalization Director:	TRACY L. HAYLEY	
Village:	NONE		3792 PONTIAC TRAIL	
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48105	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$155,790	\$563,930	\$563,930	\$408,140

<b>TAXABLE VALUE</b>				
2019	\$155,790	\$563,930	\$563,930	\$408,140

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0982**

The State Tax Commission, at a meeting held on August 18, 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:	51-010-297-00	Property Owner:	PHILLIP & MARIAN TOROK
Classification:	REAL		PO BOX 743
County:	BENZIE		FRANKFORT MI 49635-0743
Assessment Unit:	CITY OF FRANKFORT	Assessing Officer / Equalization Director:	CHRISTY M. BROW
Village:	NONE		P.O. BOX 351
School District:	FRANKFORT AREA SCHOOLS		FRANKFORT, MI 49635

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$41,400	\$46,999	\$46,999	\$5,599
2018	\$41,200	\$49,825	\$49,825	\$8,625
2019	\$50,000	\$56,086	\$56,086	\$6,086
<b>TAXABLE VALUE</b>				
2017	\$36,192	\$41,792	\$41,792	\$5,600
2018	\$36,952	\$42,661	\$42,661	\$5,709
2019	\$37,838	\$43,684	\$43,684	\$5,846

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0984**

The State Tax Commission, at a meeting held on August 18, 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:	51-010-322-00	Property Owner:	MAJOR BETH FURBACHER TIMOTHY
Classification:	REAL		731 LEELENAU AVE
County:	BENZIE		FRANKFORT MI 49635-9683
Assessment Unit:	CITY OF FRANKFORT	Assessing Officer / Equalization Director:	CHRISTY M. BROW
Village:	NONE		P.O. BOX 351
School District:	FRANKFORT AREA SCHOOLS		FRANKFORT, MI 49635

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$42,300	\$44,600	\$44,600	\$2,300
2018	\$42,200	\$45,305	\$45,305	\$3,105
2019	\$52,400	\$54,257	\$54,257	\$1,857
<b>TAXABLE VALUE</b>				
2017	\$34,547	\$36,912	\$36,912	\$2,365
2018	\$35,272	\$37,687	\$37,687	\$2,415
2019	\$36,118	\$38,591	\$38,591	\$2,473

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/28/2020**

Docket Number: **154-19-0988**

The State Tax Commission, at a meeting held on August 18, 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:	51-010-385-00	Property Owner:	DAVENPORT MARLENE MANZARI LUIGI
Classification:	REAL		31843 CARLELDER ST
County:	BENZIE		BEVERLY HILLS MI 48025-3941
Assessment Unit:	CITY OF FRANKFORT	Assessing Officer / Equalization Director:	
Village:	NONE		CHRISTY M. BROW
School District:	FRANKFORT AREA SCHOOLS		P.O. BOX 351
			FRANKFORT, MI 49635

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$67,000	\$191,200	\$187,200	\$120,200
2018	\$83,200	\$190,609	\$186,600	\$103,400
2019	\$103,000	\$165,100	\$163,500	\$60,500
<b>TAXABLE VALUE</b>				
2017	\$60,971	\$189,291	\$185,547	\$124,576
2018	\$78,551	\$190,609	\$186,600	\$108,049
2019	\$103,000	\$165,100	\$163,500	\$60,500

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-0993**

The State Tax Commission, at a meeting held on August 18, 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: 51-010-445-00	Property Owner: MICHAEL & JULIE MORRIS
Classification: REAL	543 BELLOWS AVE
County: BENZIE	FRANKFORT MI 49635-1575
Assessment Unit: CITY OF FRANKFORT	Assessing Officer / Equalization Director:
Village: NONE	CHRISTY M. BROW
School District: FRANKFORT AREA SCHOOLS	P.O. BOX 351
	FRANKFORT, MI 49635

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$52,400	\$56,959	\$56,959	\$4,559
2018	\$52,200	\$56,857	\$56,857	\$4,657
2019	\$84,500	\$88,100	\$88,100	\$3,600
<b>TAXABLE VALUE</b>				
2017	\$40,090	\$42,838	\$42,838	\$2,748
2018	\$40,931	\$43,737	\$43,737	\$2,806
2019	\$41,913	\$44,787	\$44,787	\$2,874

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0996**

The State Tax Commission, at a meeting held on August 18, 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:	51-010-547-00	Property Owner:	LORI DOUGHERTY
Classification:	REAL		PO BOX 328
County:	BENZIE		FRANKFORT MI 49635-0328
Assessment Unit:	CITY OF FRANKFORT	Assessing Officer / Equalization Director:	CHRISTY M. BROW
Village:	NONE		P.O. BOX 351
School District:	FRANKFORT AREA SCHOOLS		FRANKFORT, MI 49635

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$69,300	\$77,873	\$77,873	\$8,573
2019	\$92,200	\$99,244	\$99,244	\$7,044
<b>TAXABLE VALUE</b>				
2018	\$50,949	\$59,549	\$59,549	\$8,600
2019	\$52,171	\$60,978	\$60,978	\$8,807

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-0998**

The State Tax Commission, at a meeting held on August 18, 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:	51-020-016-00	Property Owner:	PETER KRONK
Classification:	REAL		31534 GLEN VIEW LN
County:	BENZIE		FLAT ROCK MI 48134-1820
Assessment Unit:	CITY OF FRANKFORT	Assessing Officer / Equalization Director:	CHRISTY M. BROW
Village:	NONE		P.O. BOX 351
School District:	FRANKFORT AREA SCHOOLS		FRANKFORT, MI 49635

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$44,900	\$49,094	\$49,094	\$4,194
2018	\$44,900	\$48,342	\$48,342	\$3,442
2019	\$57,400	\$60,300	\$60,300	\$2,900
<b>TAXABLE VALUE</b>				
2017	\$33,845	\$38,045	\$38,045	\$4,200
2018	\$34,555	\$38,843	\$38,843	\$4,288
2019	\$35,384	\$39,776	\$39,776	\$4,392

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1000**

The State Tax Commission, at a meeting held on August 18, 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:	51-020-042-00	Property Owner:	GREGORY & AUGUSTA LAMERSON
Classification:	REAL		409 PARK AVE
County:	BENZIE		FRANKFORT MI 49635-9656
Assessment Unit:	CITY OF FRANKFORT	Assessing Officer / Equalization Director:	CHRISTY M. BROW
Village:	NONE		P.O. BOX 351
School District:	FRANKFORT AREA SCHOOLS		FRANKFORT, MI 49635

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$29,800	\$48,141	\$48,141	\$18,341
2018	\$29,700	\$49,537	\$49,537	\$19,837
2019	\$37,900	\$53,331	\$53,331	\$15,431
<b>TAXABLE VALUE</b>				
2017	\$24,118	\$42,418	\$42,418	\$18,300
2018	\$24,624	\$43,308	\$43,308	\$18,684
2019	\$25,214	\$44,348	\$44,348	\$19,134

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-1004**

The State Tax Commission, at a meeting held on August 18, 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:	51-150-003-20	Property Owner:	VICTOR & LESA LIM	
Classification:	REAL		233 LANTERN LN	
County:	BENZIE		GULPH MILLS PA 19428-2525	
Assessment Unit:	CITY OF FRANKFORT	Assessing Officer / Equalization Director:	CHRISTY M. BROW	
Village:	NONE		P.O. BOX 351	
School District:	FRANKFORT AREA SCHOOLS		FRANKFORT, MI 49635	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$281,100	\$446,470	\$446,470	\$165,370

<b>TAXABLE VALUE</b>				
2019	\$97,649	\$263,049	\$263,049	\$165,400

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-1011**

The State Tax Commission, at a meeting held on August 18, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-IP-00-258-275	Property Owner:	HI-TECH MOLD & ENGINEERING INC
Classification:	IFT PERSONAL		2775 COMMERCE DR
County:	OAKLAND		ROCHESTER HILLS MI 48309-3815
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	LAURIE A. TAYLOR
Village:	NONE		1000 ROCHESTER HILLS DRIVE
School District:	AVONDALE SCHOOL DISTRICT		ROCHESTER HILLS, MI 48309-3033

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$378,390	\$0	\$0	(\$378,390)

<b>TAXABLE VALUE</b>				
2017	\$378,390	\$0	\$0	(\$378,390)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 08/20/2020**

Docket Number: **154-19-1012**

The State Tax Commission, at a meeting held on August 18, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-99-00-258-275	Property Owner:	HI-TECH MOLD & ENGINEERING INC
Classification:	PERSONAL		2775 COMMERCE DR
County:	OAKLAND		ROCHESTER HILLS MI 48309-3815
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	LAURIE A. TAYLOR
Village:	NONE		1000 ROCHESTER HILLS DRIVE
School District:	AVONDALE SCHOOL DISTRICT		ROCHESTER HILLS, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$854,050	\$1,232,440	\$1,232,440	\$378,390

<b>TAXABLE VALUE</b>				
2017	\$854,050	\$1,232,440	\$1,232,440	\$378,390

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 08/20/2020**

Docket Number: **154-19-1013**

The State Tax Commission, at a meeting held on August 18, 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:	82-45-999-00-3863-006	Property Owner:	DIX ANIMAL HOSPITAL PLLC
Classification:	PERSONAL		1127 DIX HWY
County:	WAYNE		LINCOLN PARK MI 48146-1218
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$18,200	\$75,100	\$75,100	\$56,900

<b>TAXABLE VALUE</b>				
2018	\$18,200	\$75,100	\$75,100	\$56,900

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 08/20/2020**

Docket Number: **154-19-1015**

The State Tax Commission, at a meeting held on August 18, 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:	82-45-999-00-4980-019	Property Owner:	BANC OF AMERICA LEASING & CAP LLC
Classification:	PERSONAL		PO BOX 105578
County:	WAYNE		ATLANTA GA 30348-5578
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	\$56,400	\$56,400	\$56,400
 <b>TAXABLE VALUE</b>				
2018	\$0	\$56,400	\$56,400	\$56,400

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-1017**

The State Tax Commission, at a meeting held on August 18, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-078-921	Property Owner:	MEDIACOM WORLDWIDE LLC
Classification:	PERSONAL		175 GREENWICH ST FL 16
County:	WASHTENAW		NEW YORK NY 10007-2438
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	GERARD T. MARKEY
Village:	NONE		301 E. HURON STREET
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48104

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$22,400	\$0	\$0	(\$22,400)
2018	\$24,600	\$0	\$0	(\$24,600)
2019	\$27,100	\$0	\$0	(\$27,100)
<b>TAXABLE VALUE</b>				
2017	\$22,400	\$0	\$0	(\$22,400)
2018	\$24,600	\$0	\$0	(\$24,600)
2019	\$27,100	\$0	\$0	(\$27,100)

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 08/20/2020**

Docket Number: **154-19-1018**

The State Tax Commission, at a meeting held on August 18, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-082-041	Property Owner:	MEDIACOM WORLDWIDE LLC
Classification:	PERSONAL		175 GREENWICH ST FL 16
County:	WASHTENAW		NEW YORK NY 10007-2438
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		GERARD T. MARKEY
School District:	ANN ARBOR PUBLIC SCHOOLS		301 E. HURON STREET
			ANN ARBOR, MI 48104

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$60,100	\$60,100	\$60,100
2018	\$0	\$69,700	\$69,700	\$69,700
 <b>TAXABLE VALUE</b>				
2017	\$0	\$60,100	\$60,100	\$60,100
2018	\$0	\$69,700	\$69,700	\$69,700

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 08/20/2020**

Docket Number: **154-19-1019**

The State Tax Commission, at a meeting held on August 18, 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:	82-45-999-00-4999-019	Property Owner:	UNITED RENTALS (NORTH AMERICA)
Classification:	PERSONAL		1120 JOHN A PAPALAS DR
County:	WAYNE		LINCOLN PARK MI 48146-1268
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	\$2,102,900	\$2,102,900	\$2,102,900
 <b>TAXABLE VALUE</b>				
2018	\$0	\$2,102,900	\$2,102,900	\$2,102,900

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 08/20/2020**

Docket Number: **154-19-1020**

The State Tax Commission, at a meeting held on August 18, 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:	82-45-009-10-0186-000	Property Owner:	ECO PROPERTIES LLC
Classification:	REAL		128 COLUMBUS AVE
County:	WAYNE		GRAND HAVEN MI 49417-1224
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$21,900	\$5,100	\$5,100	(\$16,800)
2019	\$28,000	\$6,700	\$6,700	(\$21,300)
<b>TAXABLE VALUE</b>				
2018	\$21,387	\$5,100	\$5,100	(\$16,287)
2019	\$21,900	\$5,222	\$5,222	(\$16,678)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1024**

The State Tax Commission, at a meeting held on August 18, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-03-23-199-038	Property Owner:	ANDREW STRUBLE
Classification:	REAL		15603 PRUIN ST
County:	OTTAWA		SPRING LAKE MI 49456-2230
Assessment Unit:	TOWNSHIP OF SPRING LAKE	Assessing Officer / Equalization Director:	HEATHER M. SINGLETON
Village:	NONE		101 SOUTH BUCHANAN
School District:	SPRING LAKE PUBLIC SCH DIST		SPRING LAKE, MI 49456

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	\$72,700	\$72,700	\$72,700
 <b>TAXABLE VALUE</b>				
2019	\$0	\$64,921	\$64,921	\$64,921

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1025**

The State Tax Commission, at a meeting held on August 18, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-081-783	Property Owner:	OMICRON PI CORPORATION OF ALPHA
Classification:	PERSONAL		5390 VIRGINIA WAY
County:	WASHTENAW		BRENTWOOD TN 37027-7529
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		GERARD T. MARKEY
School District:	ANN ARBOR PUBLIC SCHOOLS		301 E. HURON STREET
			ANN ARBOR, MI 48104

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$29,700	\$29,700	\$29,700
 <b>TAXABLE VALUE</b>				
2017	\$0	\$29,700	\$29,700	\$29,700

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 08/20/2020**

Docket Number: **154-19-1033**

The State Tax Commission, at a meeting held on August 18, 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:	41-16-380-001	Property Owner:	KIMBERLY PETERSON
Classification:	REAL		3846 KENT ST
County:	GENESEE		FLINT MI 48503-4532
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	STACEY KAAKE
Village:	NONE		1101 S. SAGINAW STREET
School District:	FLINT CITY SCHOOL DISTRICT		FLINT, MI 48502

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	\$13,700	\$13,700	\$13,700
 <b>TAXABLE VALUE</b>				
2019	\$0	\$13,700	\$13,700	\$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).

**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 08/20/2020**

Docket Number: **154-19-1034**

The State Tax Commission, at a meeting held on August 18, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-17-228-010	Property Owner:	RELIANT FIELD SERVICES LLC
Classification:	REAL		615 S SAGINAW ST STE 7004
County:	GENESEE		FLINT MI 48502-1505
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	STACEY KAAKE
Village:	NONE		1101 S. SAGINAW STREET
School District:	FLINT CITY SCHOOL DISTRICT		FLINT, MI 48502

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	\$14,500	\$14,500	\$14,500
 <b>TAXABLE VALUE</b>				
2019	\$0	\$14,500	\$14,500	\$14,500

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

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 08/20/2020**

Docket Number: **154-19-1035**

The State Tax Commission, at a meeting held on August 18, 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:	41-20-151-017	Property Owner:	CHARON BROWN
Classification:	REAL		2710 LAKEWOOD CT
County:	GENESEE		FLINT MI 48507-1891
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	STACEY KAAKE
Village:	NONE		1101 S. SAGINAW STREET
School District:	FLINT CITY SCHOOL DISTRICT		FLINT, MI 48502

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	\$62,259	\$62,259	\$62,259

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1036**

The State Tax Commission, at a meeting held on August 18, 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:	46-26-127-012	Property Owner:	BRITTANI L RICHARDSON
Classification:	REAL		1816 RUSSETT PL
County:	GENESEE		FLINT MI 48504-1602
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	STACEY KAAKE
Village:	NONE		1101 S. SAGINAW STREET
School District:	FLINT CITY SCHOOL DISTRICT		FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$14,300	\$14,300	\$14,300
 <b>TAXABLE VALUE</b>				
2019	\$0	\$12,595	\$12,595	\$12,595

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1038**

The State Tax Commission, at a meeting held on August 18, 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:	31-009-028-013-00	Property Owner:	TROY & BRETT SOMERO
Classification:	REAL		49218 AIRPORT PARK RD
County:	HOUGHTON		HANCOCK MI 49930-9374
Assessment Unit:	TOWNSHIP OF OSCEOLA	Assessing Officer / Equalization Director:	LAURA VB ERHART
Village:	NONE		P.O. BOX 13
School District:	DOLLAR BAY-TAMARACK CITY S		WATERSMEET, MI 49969

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$29,920	\$92,246	\$92,246	\$62,326
2018	\$29,920	\$76,402	\$76,402	\$46,482
2019	\$29,920	\$83,155	\$83,155	\$53,235
<b>TAXABLE VALUE</b>				
2017	\$14,596	\$76,922	\$76,922	\$62,326
2018	\$14,902	\$76,402	\$76,402	\$61,500
2019	\$15,259	\$78,235	\$78,235	\$62,976

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1042**

The State Tax Commission, at a meeting held on August 18, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-03-08-452-005	Property Owner:	JAIME NEAL
Classification:	REAL		17863 MOHAWK DR
County:	OTTAWA		SPRING LAKE MI 49456-9120
Assessment Unit:	CITY OF FERRYSBURG	Assessing Officer / Equalization Director:	DENNIS BURNS
Village:	NONE		17290 ROOSEVELT ROAD, BOX 38
School District:	GRAND HAVEN CITY SCHOOL DI		FERRYSBURG, MI 49409

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$119,800	\$119,800	\$119,800

<b>TAXABLE VALUE</b>				
2019	\$0	\$116,111	\$116,111	\$116,111

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1043**

The State Tax Commission, at a meeting held on August 18, 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:	33-19-10-90-918-031	Property Owner:	DOUBLE CHEESE ENTERPRISE LLC
Classification:	PERSONAL		879 WALKER RD
County:	INGHAM		DANSVILLE MI 48819-9717
Assessment Unit:	CITY OF MASON	Assessing Officer / Equalization Director:	
			HEIDI S. ROENICKE
Village:	NONE		201 W. ASH STREET, BOX 370
School District:	MASON PUBLIC SCHOOLS		MASON, MI 48854

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$138,410	\$59,456	\$59,456	(\$78,954)

<b>TAXABLE VALUE</b>				
2019	\$138,410	\$59,456	\$59,456	(\$78,954)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1044**

The State Tax Commission, at a meeting held on August 18, 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:	6711-009-003-00	Property Owner:	BRIAN & KIMBERLY KELLOGG
Classification:	REAL		3481 5 MILE RD
County:	OSCEOLA		SEARS MI 49679-8714
Assessment Unit:	TOWNSHIP OF ORIENT	Assessing Officer / Equalization Director:	GREGORY S. BARNETT
Village:	NONE		1821 W. HANSEN ROAD
School District:	EVART PUBLIC SCHOOLS		SCOTTVILLE, MI 49454

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$90,100	\$107,500	\$107,500	\$17,400
2018	\$87,400	\$103,500	\$103,500	\$16,100
<b>TAXABLE VALUE</b>				
2017	\$86,774	\$105,945	\$105,945	\$19,171
2018	\$87,400	\$103,500	\$103,500	\$16,100

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 08/20/2020**

Docket Number: **154-19-1045**

The State Tax Commission, at a meeting held on August 18, 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:	6711-011-021-10	Property Owner:	GREGORY HOTELLING
Classification:	REAL		4191 10TH AVE
County:	OSCEOLA		SEARS MI 49679-8784
Assessment Unit:	TOWNSHIP OF ORIENT	Assessing Officer / Equalization Director:	GREGORY S. BARNETT
Village:	NONE		1821 W. HANSEN ROAD
School District:	EVART PUBLIC SCHOOLS		SCOTTVILLE, MI 49454

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$4,500	\$11,900	\$11,900	\$7,400
2018	\$4,400	\$11,500	\$11,500	\$7,100
<b>TAXABLE VALUE</b>				
2017	\$4,500	\$11,900	\$11,900	\$7,400
2018	\$4,400	\$11,500	\$11,500	\$7,100

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 08/20/2020**

Docket Number: **154-19-1047**

The State Tax Commission, at a meeting held on August 18, 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:	6711-016-007-80	Property Owner:	RICHARD A & MARY L LLOYD
Classification:	REAL		3645 W LAKE DR
County:	OSCEOLA		SEARS MI 49679-9700
Assessment Unit:	TOWNSHIP OF ORIENT	Assessing Officer / Equalization Director:	GREGORY S. BARNETT
Village:	NONE		1821 W. HANSEN ROAD
School District:	EVART PUBLIC SCHOOLS		SCOTTVILLE, MI 49454

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$15,800	\$38,000	\$38,000	\$22,200
2018	\$17,500	\$36,700	\$36,700	\$19,200
<b>TAXABLE VALUE</b>				
2017	\$6,861	\$28,891	\$28,891	\$22,030
2018	\$7,005	\$29,497	\$29,497	\$22,492

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1048**

The State Tax Commission, at a meeting held on August 18, 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:	6711-018-006-01	Property Owner:	DAVID & NANCY TAYLOR
Classification:	REAL		2312 40TH AVE
County:	OSCEOLA		SEARS MI 49679-8133
Assessment Unit:	TOWNSHIP OF ORIENT	Assessing Officer / Equalization Director:	GREGORY S. BARNETT
Village:	NONE		1821 W. HANSEN ROAD
School District:	EVART PUBLIC SCHOOLS		SCOTTVILLE, MI 49454

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$38,500	\$41,800	\$41,800	\$3,300

<b>TAXABLE VALUE</b>				
2018	\$38,500	\$41,800	\$41,800	\$3,300

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 08/20/2020**

Docket Number: **154-19-1049**

The State Tax Commission, at a meeting held on August 18, 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:	6711-019-006-00	Property Owner:	ESSEX PROPERTY MANAGEMENT LLC
Classification:	REAL		111 W WESTERN AVE
County:	OSCEOLA		MUSKEGON MI 49442-1084
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	\$79,000	\$129,800	\$129,800	\$50,800
2018	\$79,000	\$126,900	\$126,900	\$47,900
2019	\$150,300	\$98,600	\$98,600	(\$51,700)
<b>TAXABLE VALUE</b>				
2017	\$72,966	\$127,436	\$127,436	\$54,470
2018	\$74,498	\$126,900	\$126,900	\$52,402
2019	\$143,260	\$98,600	\$98,600	(\$44,660)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1050**

The State Tax Commission, at a meeting held on August 18, 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:	6711-020-001-10	Property Owner:	AMANDA J BATTLE
Classification:	REAL		4251 3 MILE RD
County:	OSCEOLA		SEARS MI 49679-8173
Assessment Unit:	TOWNSHIP OF ORIENT	Assessing Officer / Equalization Director:	GREGORY S. BARNETT
Village:	NONE		1821 W. HANSEN ROAD
School District:	EVART PUBLIC SCHOOLS		SCOTTVILLE, MI 49454

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$10,000	\$32,100	\$32,100	\$22,100
2018	\$10,000	\$30,900	\$30,900	\$20,900
<b>TAXABLE VALUE</b>				
2017	\$7,893	\$28,987	\$28,987	\$21,094
2018	\$8,058	\$29,595	\$29,595	\$21,537

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1051**

The State Tax Commission, at a meeting held on August 18, 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:	6711-022-011-05	Property Owner:	HYLTON MICHAEL L HILL LITTISHA L
Classification:	REAL		2422 30TH AVE
County:	OSCEOLA		SEARS MI 49676-8114
Assessment Unit:	TOWNSHIP OF ORIENT	Assessing Officer / Equalization Director:	GREGORY S. BARNETT
Village:	NONE		1821 W. HANSEN ROAD
School District:	CHIPPEWA HILLS SCHOOL DIST		SCOTTVILLE, MI 49454

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$7,900	\$23,700	\$23,700	\$15,800
2018	\$7,900	\$22,900	\$22,900	\$15,000
<b>TAXABLE VALUE</b>				
2017	\$6,173	\$21,592	\$21,592	\$15,419
2018	\$6,302	\$22,045	\$22,045	\$15,743

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1052**

The State Tax Commission, at a meeting held on August 18, 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:	6711-025-001-42	Property Owner:	JACK MARTIN FAMILY TRUST
Classification:	REAL		10217 CLAREOLA AVE
County:	OSCEOLA		LAKE MI 48632-9307
Assessment Unit:	TOWNSHIP OF ORIENT	Assessing Officer / Equalization Director:	GREGORY S. BARNETT
Village:	NONE		1821 W. HANSEN ROAD
School District:	CHIPPEWA HILLS SCHOOL DIST		SCOTTVILLE, MI 49454

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$18,100	\$24,300	\$24,300	\$6,200
2018	\$18,100	\$23,900	\$23,900	\$5,800
<b>TAXABLE VALUE</b>				
2017	\$7,454	\$13,655	\$13,655	\$6,201
2018	\$7,610	\$13,941	\$13,941	\$6,331

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1053**

The State Tax Commission, at a meeting held on August 18, 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:	6711-110-002-00	Property Owner:	DENNIS E & NANNETTE J LLOYD TRUST
Classification:	REAL		4567 40TH AVE
County:	OSCEOLA		SEARS MI 49676-8751
Assessment Unit:	TOWNSHIP OF ORIENT	Assessing Officer / Equalization Director:	GREGORY S. BARNETT
Village:	NONE		1821 W. HANSEN ROAD
School District:	EVART PUBLIC SCHOOLS		SCOTTVILLE, MI 49454

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$1,500	\$15,400	\$15,400	\$13,900
2018	\$1,500	\$14,600	\$14,600	\$13,100
<b>TAXABLE VALUE</b>				
2017	\$1,500	\$15,400	\$15,400	\$13,900
2018	\$1,500	\$14,600	\$14,600	\$13,100

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 08/20/2020**

Docket Number: **154-19-1054**

The State Tax Commission, at a meeting held on August 18, 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:	6711-475-030-00	Property Owner:	MICHAEL J & PAULA J MERTZ
Classification:	REAL		3868 US HIGHWAY 10
County:	OSCEOLA		SEARS MI 49679-8779
Assessment Unit:	TOWNSHIP OF ORIENT	Assessing Officer / Equalization Director:	GREGORY S. BARNETT
Village:	NONE		1821 W. HANSEN ROAD
School District:	EVART PUBLIC SCHOOLS		SCOTTVILLE, MI 49454

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$700	\$5,100	\$5,100	\$4,400
2018	\$1,400	\$6,600	\$6,600	\$5,200
<b>TAXABLE VALUE</b>				
2017	\$700	\$5,100	\$5,100	\$4,400
2018	\$714	\$5,208	\$5,208	\$4,494

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1055**

The State Tax Commission, at a meeting held on August 18, 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:	19-16-05-055	Property Owner:	SUE HARR QG PRINTING II LLC
Classification:	PERSONAL		N61W23044 HARRY'S WAY
County:	MIDLAND		SUSSEX WI 53089-3995
Assessment Unit:	CITY OF MIDLAND	Assessing Officer / Equalization Director:	MARY E. CORNELL
Village:	NONE		220 W. ELLSWORTH ST.
School District:	MIDLAND PUBLIC SCHOOLS		MIDLAND, MI 48640

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$600,600	\$2,789,950	\$2,789,950	\$2,189,350
2018	\$650,900	\$3,102,550	\$3,102,550	\$2,451,650
<b>TAXABLE VALUE</b>				
2017	\$600,600	\$2,789,950	\$2,789,950	\$2,189,350
2018	\$650,900	\$3,102,550	\$3,102,550	\$2,451,650

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1058**

The State Tax Commission, at a meeting held on August 18, 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:	06-99-90-200-985	Property Owner:	SHERIDAN BOOKS	
Classification:	IFT PERSONAL		613 E INDUSTRIAL DR	
County:	WASHTENAW		CHELSEA MI 48118-1536	
Assessment Unit:	CITY OF CHELSEA	Assessing Officer / Equalization Director:	TRACY L. HAYLEY	
Village:	NONE		305 S. MAIN STE. 100	
School District:	CHELSEA SCHOOL DISTRICT		CHELSEA, MI 48118	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$1,215,230	\$1,373,150	\$1,373,150	\$157,920
2018	\$1,151,390	\$1,292,450	\$1,292,450	\$141,060
<b>TAXABLE VALUE</b>				
2017	\$1,215,230	\$1,373,150	\$1,373,150	\$157,920
2018	\$1,151,390	\$1,292,450	\$1,292,450	\$141,060

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1059**

The State Tax Commission, at a meeting held on August 18, 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:	06-99-90-800-001	Property Owner:	SHERIDAN BOOKS
Classification:	IFT PERSONAL		613 E INDUSTRIAL DR
County:	WASHTENAW		CHELSEA MI 48118-1536
Assessment Unit:	CITY OF CHELSEA	Assessing Officer / Equalization Director:	TRACY L. HAYLEY
Village:	NONE		305 S. MAIN STE. 100
School District:	CHELSEA SCHOOL DISTRICT		CHELSEA, MI 48118

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$1,355,870	\$1,355,950	\$1,355,950	\$80
2018	\$1,129,790	\$1,229,850	\$1,229,850	\$100,060
<b>TAXABLE VALUE</b>				
2017	\$1,355,870	\$1,355,950	\$1,355,950	\$80
2018	\$1,129,790	\$1,229,850	\$1,229,850	\$100,060

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1060**

The State Tax Commission, at a meeting held on August 18, 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:	6711-023-004-00	Property Owner:	HOPKINS ROBERT L & LAURA M
Classification:	REAL		PO BOX 728
County:	OSCEOLA		EVART MI 49631-0728
Assessment Unit:	TOWNSHIP OF ORIENT	Assessing Officer / Equalization Director:	GREGORY S. BARNETT
Village:	NONE		1821 W. HANSEN ROAD
School District:	EVART PUBLIC SCHOOLS		SCOTTVILLE, MI 49454

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$559,300	\$636,700	\$636,700	\$77,400
2018	\$558,100	\$633,600	\$633,600	\$75,500
<b>TAXABLE VALUE</b>				
2017	\$501,679	\$598,468	\$598,468	\$96,789
2018	\$512,214	\$611,035	\$611,035	\$98,821

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-19-1065**

The State Tax Commission, at a meeting held on August 18, 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:	46-999-00-0548-000	Property Owner:	PANERA LLC
Classification:	PERSONAL		110 PLEASANT AVE
County:	WAYNE		UPPER SADDLE RIVER NJ 07458-2304
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		33000 CIVIC CENTER DRIVE
School District:	LIVONIA PUBLIC SCHOOLS		LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$201,100	\$755,800	\$755,800	\$554,700
2018	\$605,800	\$826,300	\$826,300	\$220,500
<b>TAXABLE VALUE</b>				
2017	\$201,100	\$755,800	\$755,800	\$554,700
2018	\$605,800	\$826,300	\$826,300	\$220,500

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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-1066**

The State Tax Commission, at a meeting held on August 18, 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:	10-17-201-018-820	Property Owner:	ACRA GRINDING COMPANY
Classification:	IFT PERSONAL		40597 BRENTWOOD DR
County:	MACOMB		STERLING HEIGHTS MI 48310-2210
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	MARCIA D. MAGYAR-SMITH
Village:	NONE		40555 UTICA ROAD, BOX 8009
School District:	UTICA COMMUNITY SCHOOLS		STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$123,800	\$0	\$0	(\$123,800)

<b>TAXABLE VALUE</b>				
2017	\$123,800	\$0	\$0	(\$123,800)

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.

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Peggy L. Nolde  
Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020 - Amended 04/09/2021

Docket Number: 154-19-1067

The State Tax Commission, at a meeting held on April 6, 2021, approved a request pursuant to MCL 211.154 to rehear and revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-17-201-018-001	Property Owner:	ACRA GRINDING COMPANY
Classification:	PERSONAL		40597 BRENTWOOD DR
County:	MACOMB		STERLING HEIGHTS MI 48310-2210
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	MARCIA D. MAGYAR-SMITH
Village:	NONE		40555 UTICA ROAD, BOX 8009
School District:	UTICA COMMUNITY SCHOOLS		STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$66,000	\$189,800	\$189,800	\$123,800

<b>TAXABLE VALUE</b>				
2017	\$66,000	\$189,800	\$189,800	\$123,800

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



**Reason for Amendment:**  
**To correct original and requested values**

**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-1069**

The State Tax Commission, at a meeting held on August 18, 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:	41-57-65-006-059	Property Owner:	INTERTEK ETL ENTELA INTERTEK TESTING
Classification:	PERSONAL		PO BOX 3075
County:	KENT		MCKINNEY TX 75070-8182
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	
			EVAN JOHNSON
Village:	NONE		P.O. BOX 8848
School District:	KENTWOOD PUBLIC SCHOOLS		KENTWOOD, MI 49518

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$66,900	\$0	\$0	(\$66,900)

<b>TAXABLE VALUE</b>				
2017	\$66,900	\$0	\$0	(\$66,900)

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 08/20/2020**

Docket Number: **154-19-1070**

The State Tax Commission, at a meeting held on August 18, 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:	41-50-65-026-203	Property Owner:	INTERTEK ETL ENTELA INTERTEK TESTING
Classification:	PERSONAL		PO BOX 3075
County:	KENT		MCKINNEY TX 75071-8182
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	
Village:	NONE		EVAN JOHNSON
School District:	KENTWOOD PUBLIC SCHOOLS		P.O. BOX 8848
			KENTWOOD, MI 49518

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$1,258,900	\$1,325,800	\$1,325,800	\$66,900

<b>TAXABLE VALUE</b>				
2017	\$1,258,900	\$1,325,800	\$1,325,800	\$66,900

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 08/20/2020**

Docket Number: **154-19-1071**

The State Tax Commission, at a meeting held on August 18, 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:	010-000-011-309-00	Property Owner:	CONE DRIVE OPERATIONS INC
Classification:	IFT PERSONAL		240 E TWELFTH ST
County:	MASON		TRAVERSE CITY MI 49684-3216
Assessment Unit:	TOWNSHIP OF PERE MARQUETTE	Assessing Officer / Equalization Director:	DEVON HALL
Village:	NONE		
School District:	LUDINGTON AREA SCHOOL DIST		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$160,700	\$0	\$0	(\$160,700)

<b>TAXABLE VALUE</b>				
2017	\$160,700	\$0	\$0	(\$160,700)

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 08/20/2020**

Docket Number: **154-19-1072**

The State Tax Commission, at a meeting held on August 18, 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:	010-900-003-131-00	Property Owner:	CONE DRIVE OPERATIONS INC
Classification:	PERSONAL		240 E TWELFTH ST
County:	MASON		TRAVERSE CITY MI 49684-3216
Assessment Unit:	TOWNSHIP OF PERE MARQUETTE	Assessing Officer / Equalization Director:	DEVON HALL
Village:	NONE		
School District:	LUDINGTON AREA SCHOOL DIST		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$235,000	\$395,600	\$395,600	\$160,600

<b>TAXABLE VALUE</b>				
2017	\$235,000	\$395,600	\$395,600	\$160,600

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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-1076**

The State Tax Commission, at a meeting held on August 18, 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:	10-33-177-007-807	Property Owner:	A G SIMPSON (USA) INC
Classification:	IFT PERSONAL		200 YORKLAND BLVD STE 800
County:	MACOMB		TORONTO ON CANADA M2J 5C1
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	MARCIA D. MAGYAR-SMITH
Village:	NONE		40555 UTICA ROAD, BOX 8009
School District:	WARREN CONSOLIDATED SCHO		STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$150,450	\$0	\$0	(\$150,450)

<b>TAXABLE VALUE</b>				
2017	\$150,450	\$0	\$0	(\$150,450)

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

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

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

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



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION

OFFICIAL ORDER

Docket Number: 154-19-1077

Issued 08/20/2020 - Amended 06/14/2021

The State Tax Commission, at a meeting held on June 8, 2021, approved a request pursuant to MCL 211.154 to rehear and revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-33-177-007-002	Property Owner:	A G SIMPSON (USA) INC
Classification:	PERSONAL		200 YORKLAND BLVD STE 800
County:	MACOMB		TORONTO ON CANADA M2J 5C1
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	ROBIN PALAZZOLO
Village:	NONE		40555 UTICA ROAD, BOX 8009
School District:	WARREN CONSOLIDATED SCH		STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$0	\$150,450	\$150,450	\$150,450

<b>TAXABLE VALUE</b>				
2017	\$0	\$150,450	\$150,450	\$150,450

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

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

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

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



**Reason for Amendment:**  
**To correct original and requested values**

**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-19-1078**

The State Tax Commission, at a meeting held on August 18, 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:	82-45-999-00-4192-010	Property Owner:	NES RENTALS
Classification:	PERSONAL		1120 JOHN A PAPALAS DR
County:	WAYNE		LINCOLN PARK MI 48146-1268
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$928,600	\$1,153,700	\$1,153,700	\$225,100

<b>TAXABLE VALUE</b>				
2017	\$928,600	\$1,153,700	\$1,153,700	\$225,100

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 08/20/2020**

Docket Number: **154-19-1080**

The State Tax Commission, at a meeting held on August 18, 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:	10-04-176-020-875	Property Owner:	J G KERN ENTERPRISES INC
Classification:	IFT PERSONAL		44044 MERRILL RD
County:	MACOMB		STERLING HEIGHTS MI 48314-1440
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	MARCIA D. MAGYAR-SMITH
Village:	NONE		40555 UTICA ROAD, BOX 8009
School District:	UTICA COMMUNITY SCHOOLS		STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$847,400	\$0	\$0	(\$847,400)

<b>TAXABLE VALUE</b>				
2017	\$847,400	\$0	\$0	(\$847,400)

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 08/20/2020**

Docket Number: **154-19-1081**

The State Tax Commission, at a meeting held on August 18, 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:	10-04-176-020-001	Property Owner:	J G KERN ENTERPRISES INC
Classification:	PERSONAL		44044 MERRILL RD
County:	MACOMB		STERLING HEIGHTS MI 48314-1440
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	MARCIA D. MAGYAR-SMITH
Village:	NONE		40555 UTICA ROAD, BOX 8009
School District:	UTICA COMMUNITY SCHOOLS		STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$1,320,050	\$2,167,416	\$2,167,416	\$847,366

<b>TAXABLE VALUE</b>				
2017	\$1,320,050	\$2,167,416	\$2,167,416	\$847,366

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0001**

The State Tax Commission, at a meeting held on August 18, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	72-005-102-001-0203	Property Owner:	GARY M & VICKI J JACOBS
Classification:	REAL		11776 SHIRTS TRL
County:	ROSCOMMON		ROSCOMMON MI 48653-9653
Assessment Unit:	TOWNSHIP OF HIGGINS	Assessing Officer / Equalization Director:	CHRISTIE A. VERLAC
Village:	NONE		P.O. BOX 576
School District:	ROSCOMMON SCHOOL DISTRICT		ROSCOMMON, MI 48653

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	\$78,700	\$78,700	\$78,700
 <b>TAXABLE VALUE</b>				
2019	\$0	\$72,500	\$72,500	\$72,500

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

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 08/20/2020**

Docket Number: **154-20-0018**

The State Tax Commission, at a meeting held on August 18, 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:	41-10-30-176-039	Property Owner:	CHRISTOPHER & VANESSA DIONNE
Classification:	REAL		4809 WAKEFIELD AVE NE
County:	KENT		COMSTOCK PARK MI 49321-8537
Assessment Unit:	TOWNSHIP OF PLAINFIELD	Assessing Officer / Equalization Director:	JEFFREY M. MILLER
Village:	NONE		6161 BELMONT AVE. N.E.
School District:	COMSTOCK PARK PUBLIC SCHO		BELMONT, MI 49306

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	\$120,800	\$120,800	\$120,800

<b>TAXABLE VALUE</b>				
2019	\$0	\$81,339	\$81,339	\$81,339

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0019**

The State Tax Commission, at a meeting held on August 18, 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:	41-10-33-151-005	Property Owner:	JACOB & SAMANTHA DURHAM
Classification:	REAL		4160 WOODBURY AVE NE
County:	KENT		GRAND RAPIDS MI 48525-6119
Assessment Unit:	TOWNSHIP OF PLAINFIELD	Assessing Officer / Equalization Director:	JEFFREY M. MILLER
Village:	NONE		6161 BELMONT AVE. N.E.
School District:	NORTHVIEW PUBLIC SCHOOL DI		BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$73,700	\$73,700	\$73,700
<b>TAXABLE VALUE</b>				
2019	\$0	\$68,989	\$68,989	\$68,989

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

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

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

**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 08/20/2020**

Docket Number: **154-20-0020**

The State Tax Commission, at a meeting held on August 18, 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:	41-18-05-306-029	Property Owner:	MERRIWEATHER TIMOTHY NAVES RUTH
Classification:	REAL		2121 SUMMERBROOK DR SE
County:	KENT		GRAND RAPIDS MI 49508-0610
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$0	\$57,400	\$57,400	\$57,400
 <b>TAXABLE VALUE</b>				
2019	\$0	\$37,924	\$37,924	\$37,924

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0025**

The State Tax Commission, at a meeting held on August 18, 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:	013-205-000-107-01	Property Owner:	JUSTIN R SUSZEK
Classification:	REAL		5237 N MOUNT MARIA RD
County:	ALCONA		HUBBARD LAKE MI 49747-9410
Assessment Unit:	TOWNSHIP OF ALCONA	Assessing Officer / Equalization Director:	SARAH GOHL
Village:	NONE		4478 M-32 W.
School District:	ALCONA COMMUNITY SCHOOLS		ALPENA, MI 49707

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	\$69,600	\$69,600	\$69,600
 <b>TAXABLE VALUE</b>				
2019	\$0	\$47,047	\$47,047	\$47,047

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0026**

The State Tax Commission, at a meeting held on August 18, 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:	4715-25-101-007	Property Owner:	ISAAC ROSEMOND
Classification:	REAL		9774 ROLLING GREENS DR
County:	LIVINGSTON		PINCKNEY MI 48169-8000
Assessment Unit:	TOWNSHIP OF HAMBURG	Assessing Officer / Equalization Director:	SUSAN J. MURRAY
Village:	NONE		P.O. BOX 157
School District:	PINCKNEY COMMUNITY SCHOOL		HAMBURG, MI 48139

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$65,750	\$65,750	\$65,750
 <b>TAXABLE VALUE</b>				
2019	\$0	\$41,355	\$41,355	\$41,355

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0027**

The State Tax Commission, at a meeting held on August 18, 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:	17-003-016-002-00	Property Owner:	HERMAN G RATH ESTATE
Classification:	REAL		9936 S LOUISE ST
County:	CHIPPEWA		DAFTER MI 49724-9504
Assessment Unit:	TOWNSHIP OF CHIPPEWA	Assessing Officer / Equalization Director:	KATHY LOUP
Village:	NONE		P.O. BOX 307
School District:	BRIMLEY AREA SCHOOLS		BRIMLEY, MI 49715

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	\$16,000	\$16,000	\$16,000
2019	\$0	\$16,000	\$16,000	\$16,000
<b>TAXABLE VALUE</b>				
2018	\$0	\$3,861	\$3,861	\$3,861
2019	\$0	\$3,953	\$3,953	\$3,953

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0028**

The State Tax Commission, at a meeting held on August 18, 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:	08-14-165-026-00	Property Owner:	JEFFERY & MOLLY DERVIN
Classification:	REAL		5622 CARIBOU CT
County:	BARRY		MIDDLEVILLE MI 49333-9279
Assessment Unit:	TOWNSHIP OF THORNAPPLE	Assessing Officer / Equalization Director:	DANIEL R. SCHEUERMAN
Village:	NONE		200 E. MAIN STREET
School District:	THORNAPPLE KELLOGG SCH DI		MIDDLEVILLE, MI 49333

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$193,000	\$155,100	\$155,100	(\$37,900)
2019	\$178,400	\$147,000	\$147,000	(\$31,400)
<b>TAXABLE VALUE</b>				
2018	\$185,209	\$148,861	\$148,861	(\$36,348)
2019	\$178,400	\$147,000	\$147,000	(\$31,400)

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 08/20/2020**

Docket Number: **154-20-0035**

The State Tax Commission, at a meeting held on August 18, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	24-99-00-019-096	Property Owner:	NEW ORDER COFFEE ROASTERS
Classification:	PERSONAL		22851 WOODWARD AVE
County:	OAKLAND		FERNDALE MI 48220-1738
Assessment Unit:	CITY OF FERNDALE	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	FERNDALE CITY SCHOOL DIST		PONTIAC, MI 48341

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	\$123,340	\$123,340	\$123,340
 <b>TAXABLE VALUE</b>				
2019	\$0	\$123,340	\$123,340	\$123,340

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0038**

The State Tax Commission, at a meeting held on August 18, 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:	014-011-000-1100-06	Property Owner:	KENNETH & MICHELLE FILKINS
Classification:	REAL		1834 S SHERIDAN RD
County:	TUSCOLA		CARO MI 48723-9628
Assessment Unit:	TOWNSHIP OF JUNIATA	Assessing Officer / Equalization Director:	MARIANNE H. DAILY
Village:	NONE		215 N. STATE STREET STE. 2
School District:	AKRON FAIRGROVE SCHOOLS		CARO, MI 48723

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$84,000	\$16,400	\$16,400	(\$67,600)

<b>TAXABLE VALUE</b>				
2019	\$66,763	\$14,864	\$14,864	(\$51,899)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0043**

The State Tax Commission, at a meeting held on August 18, 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:	030-G05-000-057-00	Property Owner:	RICHARD K & SUSAN L SMITH TRUST
Classification:	REAL		6328 GOLF LAKES CT
County:	BAY		BAY CITY MI 48706-9364
Assessment Unit:	TOWNSHIP OF FRANKENLUST	Assessing Officer / Equalization Director:	
Village:	NONE		
School District:	BAY CITY SCHOOL DISTRICT		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$78,750	\$78,750	\$78,750
 <b>TAXABLE VALUE</b>				
2019	\$0	\$78,750	\$78,750	\$78,750

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-20-0044**

The State Tax Commission, at a meeting held on August 18, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	24-16-12-36-451-009	Property Owner:	WAYNE JR FAIRBIARN ESTATE
Classification:	REAL		AMY FAIRBIARN JUDD, EXECUTOR
County:	EMMET		606 SYCAMORE RIDGE DR
Assessment Unit:	TOWNSHIP OF WEST TRAVERSE	Assessing Officer / Equalization Director:	DECATUR GA 30030-2771
Village:	NONE		JOSEPH E. LAVENDER
School District:	HARBOR SPRINGS SCHOOL DIS		P.O. BOX 528
			HARBOR SPRINGS, MI 49740

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$13,500	\$0	\$0	(\$13,500)
2019	\$15,000	\$0	\$0	(\$15,000)
<b>TAXABLE VALUE</b>				
2018	\$13,500	\$0	\$0	(\$13,500)
2019	\$13,824	\$0	\$0	(\$13,824)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0052**

The State Tax Commission, at a meeting held on August 18, 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:	14-01-90-048-051	Property Owner:	SUNDANCE SPAS INC
Classification:	PERSONAL		13925 CITY CENTER DR
County:	MACOMB		CHINO HILLS CA 91709-5437
Assessment Unit:	TOWNSHIP OF BRUCE	Assessing Officer / Equalization Director:	LISA C. GRIFFIN
Village:	NONE		223 E. GATES
School District:	ROMEO COMMUNITY SCHOOLS		ROMEO, MI 48065

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	\$30,600	\$30,600	\$30,600
 <b>TAXABLE VALUE</b>				
2019	\$0	\$30,600	\$30,600	\$30,600

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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-20-0055**

The State Tax Commission, at a meeting held on August 18, 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: 58-02-028-052-07 Classification: REAL County: MONROE Assessment Unit: TOWNSHIP OF BEDFORD Village: NONE School District: BEDFORD PUBLIC SCHOOLS	Property Owner: MONRI & RUFFING INVESTMENTS LLC 7147 MAPLEWOOD DR TEMPERENCE MI 48182-1330 Assessing Officer / Equalization Director: CHRISTINE EICHLER 8100 JACKMAN RD. TEMPERANCE, MI 48182
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$27,300	\$27,300	\$27,300
 <b>TAXABLE VALUE</b>				
2019	\$0	\$6,313	\$6,313	\$6,313

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0057**

The State Tax Commission, at a meeting held on August 18, 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:	47-31-206-004	Property Owner:	ROOSEVELT & MARY ANDERSON
Classification:	REAL		1208 WELCH BLVD
County:	GENESEE		FLINT MI 48504-7349
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	STACEY KAAKE
Village:	NONE		1101 S. SAGINAW STREET
School District:	FLINT CITY SCHOOL DISTRICT		FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$600	\$2,100	\$2,100	\$1,500
2019	\$600	\$2,300	\$2,300	\$1,700
<b>TAXABLE VALUE</b>				
2018	\$127	\$1,225	\$1,225	\$1,098
2019	\$130	\$1,255	\$1,255	\$1,125

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0059**

The State Tax Commission, at a meeting held on August 18, 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:	41-11-09-178-004	Property Owner:	COLBY & LINDSAY GREGG
Classification:	REAL		6641 LAGUNA VISTA DR NE
County:	KENT		ROCKFORD MI 49341-7837
Assessment Unit:	TOWNSHIP OF CANNON	Assessing Officer / Equalization Director:	
Village:	NONE		MATTHEW FRAIN
School District:	ROCKFORD PUBLIC SCHOOLS		6878 BELDING ROAD N.E.
			ROCKFORD, MI 49341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$152,900	\$152,900	\$152,900
 <b>TAXABLE VALUE</b>				
2019	\$0	\$145,219	\$145,219	\$145,219

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0060**

The State Tax Commission, at a meeting held on August 18, 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:	54-08-049-249-00	Property Owner:	JOHN L WINSTEAD
Classification:	REAL		16326 MAIN ISLAND DR
County:	MECOSTA		BARRYTON MI 49305-9542
Assessment Unit:	TOWNSHIP OF SHERIDAN	Assessing Officer / Equalization Director:	EDWARD K. VANDERVRIES
Village:	NONE		2910 BUSINESS ONE DR.
School District:	CHIPPEWA HILLS SCHOOL DIST		KALAMAZOO, MI 49048

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$0	\$27,800	\$27,800	\$27,800
 <b>TAXABLE VALUE</b>				
2020	\$0	\$17,934	\$17,934	\$17,934

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0064**

The State Tax Commission, at a meeting held on August 18, 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:	31-010-900-278-00	Property Owner:	ROGERS CINEMA INC
Classification:	PERSONAL		407 S MAPLE AVE
County:	HOUGHTON		MARSHFIELD WI 54449-3744
Assessment Unit:	TOWNSHIP OF PORTAGE	Assessing Officer / Equalization Director:	LAURA VB ERHART
Village:	NONE		47240 GREEN ACRES ROAD
School District:	HOUGHTON-PORTAGE TWP SCH		HOUGHTON, MI 49931

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$7,969	\$108,801	\$108,801	\$100,832
2019	\$15,000	\$91,842	\$91,842	\$76,842
2020	\$10,645	\$118,864	\$118,864	\$108,219
<b>TAXABLE VALUE</b>				
2018	\$7,969	\$108,801	\$108,801	\$100,832
2019	\$15,000	\$91,842	\$91,842	\$76,842
2020	\$10,645	\$118,864	\$118,864	\$108,219

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0066**

The State Tax Commission, at a meeting held on August 18, 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:	10-27-481-052-015	Property Owner:	H & R BLOCK EASTERN ENTERPRISES INC
Classification:	PERSONAL	PP TAX #16480	1 H&R BLOCK WAY
County:	MACOMB	KANSAS CITY MO 54105-1905	Assessing Officer / Equalization Director:
Assessment Unit:	CITY OF STERLING HEIGHTS	MARCIA D. MAGYAR-SMITH	40555 UTICA ROAD, BOX 8009
Village:	NONE	STERLING HEIGHTS, MI 48311-8009	
School District:	WARREN CONSOLIDATED SCHO		

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$0	\$8,300	\$8,300	\$8,300
 <b>TAXABLE VALUE</b>				
2020	\$0	\$8,300	\$8,300	\$8,300

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 08/20/2020**

Docket Number: **154-20-0070**

The State Tax Commission, at a meeting held on August 18, 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:	W-13-35-126-001	Property Owner:	BURT DEVELOPMENT LLC
Classification:	REAL		5119 HIGHLAND RD STE 215
County:	OAKLAND		WATERFORD MI 48327-1915
Assessment Unit:	TOWNSHIP OF WATERFORD	Assessing Officer / Equalization Director:	PAULA J. MOORE
Village:	NONE		5200 CIVIC CENTER DRIVE
School District:	WATERFORD SCHOOL DISTRICT		WATERFORD, MI 48329

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$0	\$120,000	\$120,000	\$120,000
 <b>TAXABLE VALUE</b>				
2020	\$0	\$120,000	\$120,000	\$120,000

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 08/20/2020**

Docket Number: **154-20-0071**

The State Tax Commission, at a meeting held on August 18, 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:	142-052-000-043-00	Property Owner:	RICHARD D WRIGHT ESTATE
Classification:	REAL		3646 BIRCHWOOD DR
County:	PRESQUE ISLE		ROGERS CITY MI 49779-9537
Assessment Unit:	TOWNSHIP OF ROGERS	Assessing Officer / Equalization Director:	ALLAN J. BERG
Village:	NONE		P.O. BOX 25
School District:	ROGERS CITY AREA SCHOOLS		ROGERS CITY, MI 49779

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$66,000	\$66,000	\$66,000
<b>TAXABLE VALUE</b>				
2020	\$0	\$52,173	\$52,173	\$52,173

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0072**

The State Tax Commission, at a meeting held on August 18, 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:	82-45-999-00-4917-017	Property Owner:	DIX ANIMAL HOSPITAL
Classification:	PERSONAL		1127 DIX HWY
County:	WAYNE		LINCOLN PARK MI 48146-1218
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>				
2019	\$2,500	\$0	\$0	(\$2,500)

<b>TAXABLE VALUE</b>				
2019	\$2,500	\$0	\$0	(\$2,500)

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

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

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

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 08/20/2020**

Docket Number: **154-20-0077**

The State Tax Commission, at a meeting held on August 18, 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:	17-051-925-519-00	Property Owner:	SAULT ANIMAL HOSPITAL
Classification:	PERSONAL		2867 ASHMUN ST
County:	CHIPPEWA		SAULT SAINTE MARIE MI 49738-3732
Assessment Unit:	CITY OF SAULT SAINTE MARIE	Assessing Officer / Equalization Director:	TINA FULLER
Village:	NONE		225 E. PORTAGE AVENUE
School District:	SAULT STE MARIE AREA SCHOO		SAULT STE. MARIE, MI 49783

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$46,400	\$53,700	\$53,700	\$7,300

<b>TAXABLE VALUE</b>				
2020	\$46,400	\$53,700	\$53,700	\$7,300

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 08/20/2020**

Docket Number: **154-20-0078**

The State Tax Commission, at a meeting held on August 18, 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:	17-051-925-823-00	Property Owner:	INTERBLOCK USA LC
Classification:	PERSONAL		1106 PALMS AIRPORT DR
County:	CHIPPEWA		LAS VEGAS NV 89119-3730
Assessment Unit:	CITY OF SAULT SAINTE MARIE	Assessing Officer / Equalization Director:	TINA FULLER
Village:	NONE		225 E. PORTAGE AVENUE
School District:	SAULT STE MARIE AREA SCHOO		SAULT STE. MARIE, MI 49783

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$0	\$232,000	\$232,000	\$232,000
 <b>TAXABLE VALUE</b>				
2020	\$0	\$232,000	\$232,000	\$232,000

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 08/20/2020**

Docket Number: **154-20-0083**

The State Tax Commission, at a meeting held on August 18, 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:	38-000-15-06-100-002-07	Property Owner:	JAMES & SHELLI ANUSZKIEWICZ
Classification:	REAL		9004 HILLVIEW LN
County:	JACKSON		JACKSON MI 49240-8150
Assessment Unit:	TOWNSHIP OF GRASS LAKE	Assessing Officer / Equalization Director:	DIANE J. DEBOE
Village:	NONE		P.O. BOX 216
School District:	GRASS LAKE COMMUNITY SCHO		GRASS LAKE, MI 49240-0216

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$164,600	\$146,900	\$146,900	(\$17,700)

<b>TAXABLE VALUE</b>				
2019	\$140,599	\$126,327	\$126,327	(\$14,272)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0093**

The State Tax Commission, at a meeting held on August 18, 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:	15-12-531-042	Property Owner:	GAIL MARTIN
Classification:	REAL		1210 KINGSTON AVE
County:	GENESEE		FLINT MI 48507-4744
Assessment Unit:	TOWNSHIP OF MUNDY	Assessing Officer / Equalization Director:	
Village:	NONE		AMANDA E. BASTUK
School District:	GRAND BLANC COMM SCHOOLS		3478 MUNDY AVENUE
			SWARTZ CREEK, MI 48473

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$31,200	\$31,200	\$31,200
 <b>TAXABLE VALUE</b>				
2020	\$0	\$22,032	\$22,032	\$22,032

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-20-0098**

The State Tax Commission, at a meeting held on August 18, 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:	30-006-900-298-00	Property Owner:	PARAGON METALS LLC	
Classification:	PERSONAL		3010 MECHANIC RD	
County:	HILLSDALE		HILLSDALE MI 49242-1095	
Assessment Unit:	CITY OF HILLSDALE	Assessing Officer / Equalization Director:	KIMBERLY A. THOMAS	
Village:	NONE		97 N. BROAD STREET	
School District:	HILLSDALE COMM PUBLIC SCHS		HILLSDALE, MI 49242	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$582,100	\$582,100	\$582,100
<b>TAXABLE VALUE</b>				
2020	\$0	\$582,100	\$582,100	\$582,100

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 08/20/2020**

Docket Number: **154-20-0102**

The State Tax Commission, at a meeting held on August 18, 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:	80-15-013-002-10	Property Owner:	SCOTT & SHELLY JIRGENS
Classification:	REAL		7866 N 5TH ST
County:	VAN BUREN		KALAMAZOO MI 49009-8823
Assessment Unit:	TOWNSHIP OF PINE GROVE	Assessing Officer / Equalization Director:	BENJAMIN A. BROUSSEAU
Village:	NONE		26520 CR 388
School District:	OTSEGO PUBLIC SCHOOLS		GOBLES, MI 49055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$229,700	\$158,900	\$158,900	(\$70,800)
2019	\$214,900	\$172,900	\$172,900	(\$42,000)
2020	\$205,400	\$158,900	\$158,900	(\$46,500)
<b>TAXABLE VALUE</b>				
2018	\$160,501	\$120,918	\$120,918	(\$39,583)
2019	\$164,353	\$123,820	\$123,820	(\$40,533)
2020	\$167,475	\$126,172	\$126,172	(\$41,303)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0103**

The State Tax Commission, at a meeting held on August 18, 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:	41-18-33-365-004	Property Owner:	RAI BAL TAMANG NIRKALA
Classification:	REAL		1620 SUNNYLANE ST SE
County:	KENT		KENTWOOD MI 49508-6497
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	
			EVAN JOHNSON
Village:	NONE		P.O. BOX 8848
School District:	KENTWOOD PUBLIC SCHOOLS		KENTWOOD, MI 49518

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$87,900	\$87,900	\$87,900
 <b>TAXABLE VALUE</b>				
2020	\$0	\$67,999	\$67,999	\$67,999

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).

**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 08/20/2020**

Docket Number: **154-20-0106**

The State Tax Commission, at a meeting held on August 18, 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:	08-02-011-376-00	Property Owner:	STEPHANIE & TIMOTHY WYMER	
Classification:	REAL		5990 BIRD RD	
County:	BARRY		HASTINGS MI 49058-9157	
Assessment Unit:	TOWNSHIP OF BALTIMORE	Assessing Officer / Equalization Director:	SCOTT E. ANDERSON	
Village:	NONE		P.O. BOX 442	
School District:	HASTINGS AREA SCHOOL DIST.		HARTFORD, MI 49057	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$63,500	\$48,600	\$48,600	(\$14,900)

<b>TAXABLE VALUE</b>				
2019	\$60,612	\$34,202	\$34,202	(\$26,410)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/20/2020**

Docket Number: **154-20-0108**

The State Tax Commission, at a meeting held on August 18, 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:	14-080-925-104-00	Property Owner:	C/O RYAN PTS DEPT 906 L3HARRIS
Classification:	PERSONAL		PO BOX 460169
County:	CASS		HOUSTON TX 77056-8169
Assessment Unit:	TOWNSHIP OF NEWBERG	Assessing Officer / Equalization Director:	SHALICE NORTHROP
Village:	NONE		51951 M-40
School District:	THREE RIVERS COMMUNITY SC		MARCELLUS, MI 49067

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$0	\$22,400	\$22,400	\$22,400
 <b>TAXABLE VALUE</b>				
2020	\$0	\$22,400	\$22,400	\$22,400

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-20-0110**

The State Tax Commission, at a meeting held on August 18, 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:	10-09-100-060-002	Property Owner:	TEMPERED & SPECIALTY METALS
Classification:	PERSONAL		6300 19 MILE RD
County:	MACOMB		STERLING HEIGHTS MI 48314-2108
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	MARCIA D. MAGYAR-SMITH
Village:	NONE		40555 UTICA ROAD, BOX 8009
School District:	UTICA COMMUNITY SCHOOLS		STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$50,000	\$1,714,900	\$1,714,900	\$1,664,900
 <b>TAXABLE VALUE</b>				
2020	\$50,000	\$1,714,900	\$1,714,900	\$1,664,900

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).

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020**

Docket Number: **154-20-0111**

The State Tax Commission, at a meeting held on August 18, 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:	08-14-007-008-20	Property Owner:	PHILLIP C FOX TRUST
Classification:	REAL		12061 W NOFFKE DR
County:	BARRY		MIDDLEVILLE MI 49333-8891
Assessment Unit:	TOWNSHIP OF THORNAPPLE	Assessing Officer / Equalization Director:	DANIEL R. SCHEUERMAN
Village:	NONE		200 E. MAIN STREET
School District:	THORNAPPLE KELLOGG SCH DI		MIDDLEVILLE, MI 49333

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$0	\$68,100	\$68,100	\$68,100
 <b>TAXABLE VALUE</b>				
2020	\$0	\$55,200	\$55,200	\$55,200

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.

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If excess taxes have been paid as a 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.**

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Peggy L. Nolde  
Chairperson

