

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 10/22/2020**

Docket Number: **154-19-0756**

The State Tax Commission, at a meeting held on October 20, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-D-03-03-301-015	Property Owner:	THOMAS & ALEXIS BONUCCHI
Classification:	REAL		191 DENA MARIE DR
County:	OAKLAND		ORTONVILLE MI 48462-8100
Assessment Unit:	TOWNSHIP OF BRANDON	Assessing Officer / Equalization Director:	WILLIAM D. THOMPSON
Village:	NONE		395 MILL STREET, BOX 395
School District:	BRANDON SCHOOL DISTRICT		ORTONVILLE, MI 48462

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$178,320	\$157,770	\$157,770	(\$20,550)
2018	\$226,690	\$220,620	\$220,620	(\$6,070)
2019	\$227,520	\$230,120	\$230,120	\$2,600
TAXABLE VALUE				
2017	\$125,310	\$104,760	\$104,760	(\$20,550)
2018	\$127,940	\$120,890	\$120,890	(\$7,050)
2019	\$141,420	\$134,200	\$134,200	(\$7,220)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib 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 10/22/2020**

Docket Number: **154-19-0813**

The State Tax Commission, at a meeting held on October 20, 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:	09-30-03-110-000	Property Owner:	SHORE LANES INC
Classification:	PERSONAL		31100 HARPER AVE
County:	MACOMB		ST CLAIR SHORES MI 48082-1950
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA
Village:	NONE		27600 JEFFERSON CIRCLE DRIVE
School District:	LAKESHORE PUBLIC SCHOOLS		ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$143,700	\$289,000	\$289,000	\$145,300
2018	\$143,800	\$257,900	\$257,900	\$114,100
2019	\$105,400	\$228,300	\$228,300	\$122,900
TAXABLE VALUE				
2017	\$143,700	\$289,000	\$289,000	\$145,300
2018	\$143,800	\$257,900	\$257,900	\$114,100
2019	\$105,400	\$228,300	\$228,300	\$122,900

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-19-0941**

The State Tax Commission, at a meeting held on October 20, 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:	76-99-75-540-000	Property Owner:	BROOKS & KUSHMAN PC
Classification:	PERSONAL		1000 TOWN CENTER FL 22
County:	OAKLAND		SOUTHFIELD MI 48075-1183
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)
ASSESSED VALUE				
2017	\$559,190	\$565,270	\$565,270	\$6,080
2018	\$539,400	\$545,110	\$545,110	\$5,710
2019	\$461,230	\$501,240	\$501,240	\$40,010
TAXABLE VALUE				
2017	\$559,190	\$565,270	\$565,270	\$6,080
2018	\$539,400	\$545,110	\$545,110	\$5,710
2019	\$461,230	\$501,240	\$501,240	\$40,010

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-19-0975**

The State Tax Commission, at a meeting held on October 20, 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:	51-010-110-00	Property Owner:	BRENT D & AMANDA J FITCH
Classification:	REAL		108 LEELANAU AVE
County:	BENZIE		FRANKFORT MI 49635-9676
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)
ASSESSED VALUE				
2017	\$114,200	\$52,600	\$52,600	(\$61,600)
2018	\$182,200	\$435,000	\$435,000	\$252,800
2019	\$122,500	\$236,100	\$236,100	\$113,600
TAXABLE VALUE				
2017	\$114,200	\$52,600	\$52,600	(\$61,600)
2018	\$116,598	\$408,700	\$408,700	\$292,102
2019	\$119,396	\$236,100	\$236,100	\$116,704

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

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

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

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

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Peggy L. Nolde

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Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-19-0977**

The State Tax Commission, at a meeting held on October 20, 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:	51-010-118-00	Property Owner:	JAMES & KRISTINA KUNZ
Classification:	REAL		115 FOREST AVE
County:	BENZIE		FRANKFORT MI 49635-9333
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)
ASSESSED VALUE				
2017	\$204,000	\$271,000	\$271,000	\$67,000
2018	\$271,500	\$339,100	\$339,100	\$67,600
2019	\$157,500	\$176,986	\$176,986	\$19,486
TAXABLE VALUE				
2017	\$130,306	\$204,000	\$204,000	\$73,694
2018	\$133,042	\$208,284	\$208,284	\$75,242
2019	\$136,235	\$176,986	\$176,986	\$40,751

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-19-0978**

The State Tax Commission, at a meeting held on October 20, 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:	51-010-128-00	Property Owner:	LARRY & KATHY CODERE
Classification:	REAL		7770 FOSTER RD
County:	BENZIE		CLARKSTON MI 48346-1941
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)
ASSESSED VALUE				
2017	\$48,600	\$90,000	\$90,000	\$41,400
2018	\$48,400	\$89,900	\$89,900	\$41,500
2019	\$106,800	\$128,875	\$128,875	\$22,075
TAXABLE VALUE				
2017	\$39,996	\$83,468	\$83,468	\$43,472
2018	\$40,835	\$85,221	\$85,221	\$44,386
2019	\$41,815	\$87,266	\$87,266	\$45,451

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-19-0981**

The State Tax Commission, at a meeting held on October 20, 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:	51-010-208-00	Property Owner:	CHARLES MAIN
Classification:	REAL		18406 LLAGAS CREEK DR
County:	BENZIE		MORGAN HILL CA 95037-3444
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)
ASSESSED VALUE				
2017	\$112,800	\$149,800	\$149,800	\$37,000
2018	\$114,100	\$151,900	\$151,900	\$37,800
2019	\$95,400	\$117,400	\$117,400	\$22,000
TAXABLE VALUE				
2017	\$83,087	\$125,798	\$125,798	\$42,711
2018	\$86,531	\$128,439	\$128,439	\$41,908
2019	\$88,607	\$117,400	\$117,400	\$28,793

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-19-0985**

The State Tax Commission, at a meeting held on October 20, 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:	51-010-346-00	Property Owner:	FLESHMAN JANET SNODGRASS JOHN
Classification:	REAL		210 E NINTH ST
County:	BENZIE		TRAVERSE CITY MI 49684-3204
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)
ASSESSED VALUE				
2017	\$40,800	\$117,000	\$117,000	\$76,200
2018	\$41,200	\$117,300	\$117,300	\$76,100
2019	\$126,100	\$151,500	\$151,500	\$25,400
TAXABLE VALUE				
2017	\$30,228	\$108,053	\$108,053	\$77,825
2018	\$30,862	\$110,322	\$110,322	\$79,460
2019	\$31,602	\$112,969	\$112,969	\$81,367

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-19-0986**

The State Tax Commission, at a meeting held on October 20, 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:	51-010-349-00	Property Owner:	SUSAN FIALA
Classification:	REAL		411 CONWAY AIRE DR
County:	BENZIE		SAINT LOUIS MO 63141-8638
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)
ASSESSED VALUE				
2017	\$236,300	\$240,200	\$240,200	\$3,900
2018	\$235,700	\$239,500	\$239,500	\$3,800
2019	\$246,500	\$247,725	\$247,725	\$1,225
TAXABLE VALUE				
2017	\$191,173	\$195,915	\$195,915	\$4,742
2018	\$195,187	\$200,029	\$200,029	\$4,842
2019	\$199,871	\$204,829	\$204,829	\$4,958

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 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 10/22/2020**

Docket Number: **154-19-0990**

The State Tax Commission, at a meeting held on October 20, 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:	51-010-394-00	Property Owner:	STECHSCHULTE SAMANTHA & JAMES
Classification:	REAL		901 W OLIVER ST
County:	BENZIE		OWOSSO MI 48867-2110
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)
ASSESSED VALUE				
2017	\$61,200	\$78,400	\$78,400	\$17,200
2018	\$61,100	\$78,600	\$78,600	\$17,500
2019	\$58,900	\$69,000	\$69,000	\$10,100
TAXABLE VALUE				
2017	\$51,918	\$64,226	\$64,226	\$12,308
2018	\$53,008	\$64,804	\$64,804	\$11,796
2019	\$54,280	\$66,164	\$66,164	\$11,884

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-19-0991**

The State Tax Commission, at a meeting held on October 20, 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:	51-010-427-10	Property Owner:	BEVERLY S BARTLEY
Classification:	REAL		549 SKY PL
County:	BENZIE		FRANKFORT MI 49635-9098
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)
ASSESSED VALUE				
2017	\$30,400	\$34,900	\$34,900	\$4,500
2018	\$29,700	\$34,200	\$34,200	\$4,500
2019	\$31,400	\$37,500	\$37,500	\$6,100
TAXABLE VALUE				
2017	\$27,966	\$32,466	\$32,466	\$4,500
2018	\$28,553	\$33,147	\$33,147	\$4,594
2019	\$29,238	\$33,942	\$33,942	\$4,704

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-19-0995**

The State Tax Commission, at a meeting held on October 20, 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:	51-010-511-01	Property Owner:	TIMOTHY & JENNIFER MURTAUGH
Classification:	REAL		611 DAY AVE
County:	BENZIE		FRANKFORT MI 49635-9181
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)
ASSESSED VALUE				
2017	\$98,900	\$127,700	\$127,700	\$28,800
2018	\$104,900	\$133,900	\$133,900	\$29,000
2019	\$116,700	\$148,100	\$148,100	\$31,400
TAXABLE VALUE				
2017	\$98,900	\$127,700	\$127,700	\$28,800
2018	\$100,976	\$130,381	\$130,381	\$29,405
2019	\$103,399	\$133,510	\$133,510	\$30,111

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).

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-19-0997**

The State Tax Commission, at a meeting held on October 20, 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:	51-010-555-00	Property Owner:	CHRISTOPHER & PAMELA FRANZONI
Classification:	REAL		21653 KENDYL CT
County:	BENZIE		MACOMB MI 48044-2281
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)
ASSESSED VALUE				
2017	\$57,300	\$70,900	\$70,900	\$13,600
2018	\$57,300	\$71,000	\$71,000	\$13,700
2019	\$55,400	\$66,800	\$66,800	\$11,400
TAXABLE VALUE				
2017	\$57,300	\$70,900	\$70,900	\$13,600
2018	\$57,300	\$71,000	\$71,000	\$13,700
2019	\$55,400	\$66,800	\$66,800	\$11,400

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).

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-19-1001**

The State Tax Commission, at a meeting held on October 20, 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:	51-030-032-00	Property Owner:	STUART SCRIPPS
Classification:	REAL		PO BOX 455
County:	BENZIE		FRANKFORT MI 49635-0455
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)
ASSESSED VALUE				
2017	\$104,100	\$289,500	\$289,500	\$185,400
2018	\$119,800	\$301,200	\$301,200	\$181,400
2019	\$116,200	\$291,800	\$291,800	\$175,600
TAXABLE VALUE				
2017	\$100,392	\$288,696	\$288,696	\$188,304
2018	\$102,500	\$294,758	\$294,758	\$192,258
2019	\$104,960	\$291,800	\$291,800	\$186,840

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).

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-19-1002**

The State Tax Commission, at a meeting held on October 20, 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:	51-060-018-10	Property Owner:	JEFF E & KRISTEN SMITH
Classification:	REAL		PO BOX 1132
County:	BENZIE		FRANKFORT MI 49635-1132
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)
ASSESSED VALUE				
2017	\$111,500	\$747,000	\$747,000	\$635,500
2018	\$111,500	\$744,600	\$744,600	\$633,100
2019	\$282,300	\$566,100	\$566,100	\$283,800
TAXABLE VALUE				
2017	\$107,476	\$747,000	\$747,000	\$639,524
2018	\$109,732	\$744,600	\$744,600	\$634,868
2019	\$112,365	\$566,100	\$566,100	\$453,735

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 10/22/2020**

Docket Number: **154-19-1005**

The State Tax Commission, at a meeting held on October 20, 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:	51-150-008-11	Property Owner:	BRENT & MICHELLE LARKIN
Classification:	REAL		PO BOX 783
County:	BENZIE		FRANKFORT MI 49635-0783
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)
ASSESSED VALUE				
2017	\$14,800	\$44,000	\$44,000	\$29,200
2018	\$14,800	\$42,900	\$42,900	\$28,100
TAXABLE VALUE				
2017	\$14,269	\$44,000	\$44,000	\$29,731
2018	\$14,568	\$42,900	\$42,900	\$28,332

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 10/22/2020**

Docket Number: **154-19-1082**

The State Tax Commission, at a meeting held on October 20, 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:	3914-98-007-027	Property Owner:	NEW CONCEPT PRODUCTS CONCEPT MFG CO
Classification:	IFT PERSONAL		277 E LYONS ST
County:	KALAMAZOO		SCHOOLCRAFT MI 49087-9772
Assessment Unit:	TOWNSHIP OF SCHOOLCRAFT	Assessing Officer / Equalization Director:	NATHAN BROUSSEAU
Village:	Village of SCHOOLCRAFT		50 E. VW AVENUE
School District:	SCHOOLCRAFT COMMUNITY SC		VICKSBURG, MI 49097

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$52,600	\$0	\$0	(\$52,600)

TAXABLE VALUE				
2017	\$52,600	\$0	\$0	(\$52,600)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-19-1083**

The State Tax Commission, at a meeting held on October 20, 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:	3914-91-005-100	Property Owner:	NEW CONCEPT PRODUCTS CONCEPT MFG CO
Classification:	PERSONAL		277 E LYONS ST
County:	KALAMAZOO		SCHOOLCRAFT MI 49087-9772
Assessment Unit:	TOWNSHIP OF SCHOOLCRAFT	Assessing Officer / Equalization Director:	NATHAN BROUSSEAU
Village:	Village of SCHOOLCRAFT		50 E. VW AVENUE
School District:	SCHOOLCRAFT COMMUNITY SC		VICKSBURG, MI 49097

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$76,000	\$128,600	\$128,600	\$52,600

TAXABLE VALUE				
2017	\$76,000	\$128,600	\$128,600	\$52,600

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).

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/29/2020**

Docket Number: **154-20-0065**

The State Tax Commission, at a meeting held on October 20, 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:	41-50-65-027-858	Property Owner:	LTC PHARMACY LLC
Classification:	PERSONAL		1314 LEONARD ST NW
County:	KENT		GRAND RAPIDS MI 49504-2937
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)
ASSESSED VALUE				
2018	\$90,200	\$0	\$0	(\$90,200)
2019	\$99,200	\$0	\$0	(\$99,200)
TAXABLE VALUE				
2018	\$90,200	\$0	\$0	(\$90,200)
2019	\$99,200	\$0	\$0	(\$99,200)

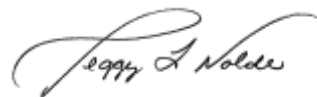
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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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 10/22/2020**

Docket Number: **154-20-0114**

The State Tax Commission, at a meeting held on October 20, 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:	11-80-070-319	Property Owner:	KBP FOODS KFC #5597
Classification:	PERSONAL		PO BOX 55348
County:	GENESEE		LEXINGTON KY 40555-5348
Assessment Unit:	TOWNSHIP OF GENESEE	Assessing Officer / Equalization Director:	
Village:	NONE		CARRIE BOCK
School District:	MT MORRIS CONSOLIDATED SC		P.O. BOX 215
			GENESEE, MI 48437

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$61,400	\$78,400	\$78,400	\$17,000

TAXABLE VALUE				
2020	\$61,400	\$78,400	\$78,400	\$17,000

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/29/2020**

Docket Number: **154-20-0123**

The State Tax Commission, at a meeting held on October 20, 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:	62-14-10-251-025	Property Owner:	ROY FRANTZ
Classification:	REAL		1203 S RANSOM RD
County:	NEWAYGO		WHITE CLOUD MI 49349-9077
Assessment Unit:	TOWNSHIP OF SHERMAN CHARTER	Assessing Officer / Equalization Director:	CYNTHIA WALLACE
Village:	NONE		2168 S. WISNER
School District:	WHITE CLOUD PUBLIC SCHOOLS		FREMONT, MI 49412

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$43,700	\$36,500	\$36,500	(\$7,200)

TAXABLE VALUE				
2018	\$24,593	\$9,838	\$9,838	(\$14,755)

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

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

If excess taxes have been paid as a 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 10/22/2020**

Docket Number: **154-20-0129**

The State Tax Commission, at a meeting held on October 20, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-12-4-03-2211-000	Property Owner:	EDWARD SOLAK ESTATE
Classification:	REAL		4650 GARLAND DR
County:	SAGINAW		SAGINAW MI 48604-9590
Assessment Unit:	TOWNSHIP OF SAGINAW	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID JOHNSON
School District:	SAGINAW TWP COMMUNITY SC		4980 SHATTUCK RD.
			SAGINAW, MI 48603

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$72,100	\$72,100	\$72,100
 TAXABLE VALUE				
2020	\$0	\$68,365	\$68,365	\$68,365

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

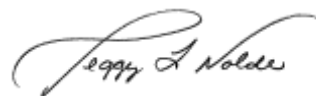
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If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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.

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-20-0130**

The State Tax Commission, at a meeting held on October 20, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-12-4-10-4132-000	Property Owner:	CHRISTINA J BERG
Classification:	REAL		3250 MEYER PL
County:	SAGINAW		SAGINAW MI 48603-2329
Assessment Unit:	TOWNSHIP OF SAGINAW	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID JOHNSON
School District:	SAGINAW TWP COMMUNITY SC		4980 SHATTUCK RD.
			SAGINAW, MI 48603

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$0	\$51,000	\$51,000	\$51,000
 TAXABLE VALUE				
2020	\$0	\$46,360	\$46,360	\$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.

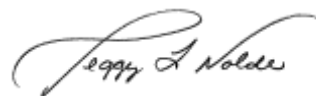
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If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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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Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the 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 10/22/2020**

Docket Number: **154-20-0132**

The State Tax Commission, at a meeting held on October 20, 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:	14-080-925-105-00	Property Owner:	L3HARRIS TECHNOLOGIES INC - BASE
Classification:	PERSONAL		RYAN PTS DEPT 906
County:	CASS		PO BOX 460169
Assessment Unit:	TOWNSHIP OF NEWBERG		HOUSTON TX 77056-8169
Village:	NONE	Assessing Officer / Equalization Director:	SHALICE NORTHROP
School District:	MARCELLUS COMMUNITY SCHO		51951 M-40
			MARCELLUS, MI 49067

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$500	\$500	\$500
TAXABLE VALUE				
2020	\$0	\$500	\$500	\$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.

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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).

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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 10/22/2020**

Docket Number: **154-20-0134**

The State Tax Commission, at a meeting held on October 20, 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:	3253-900-008-70	Property Owner:	COMCAST OF MI IV LLC
Classification:	PERSONAL		1 COMCAST CTR FL 32
County:	HURON		PHILADELPHIA PA 19103-2855
Assessment Unit:	CITY OF CASEVILLE	Assessing Officer / Equalization Director:	
Village:	NONE		AMY S. HAAG
School District:	CASEVILLE PUBLIC SCHOOLS		6767 MAIN STREET, BOX 1049
			CASEVILLE, MI 48725

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$131,300	\$113,100	\$113,100	(\$18,200)

TAXABLE VALUE				
2020	\$131,300	\$113,100	\$113,100	(\$18,200)

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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Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the 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 10/22/2020**

Docket Number: **154-20-0135**

The State Tax Commission, at a meeting held on October 20, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-55-018-173	Property Owner:	C/O REYES HOLDINGS LLC GREAT LAKES
Classification:	PERSONAL		6250 N RIVER RD STE 9000
County:	INGHAM		ROSEMONT IL 60018-4241
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRICT		410 ABBOT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$14,300	\$16,000	\$16,000	\$1,700
 TAXABLE VALUE				
2020	\$14,300	\$16,000	\$16,000	\$1,700

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.

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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 10/22/2020**

Docket Number: **154-20-0136**

The State Tax Commission, at a meeting held on October 20, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-55-018-174	Property Owner:	C/O REYES HOLDINGS LLC GREAT LAKES
Classification:	PERSONAL		6250 N RIVER RD STE 9000
County:	INGHAM		ROSEMONT IL 60018-4241
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRICT		410 ABBOT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$19,300	\$21,900	\$21,900	\$2,600
TAXABLE VALUE				
2020	\$19,300	\$21,900	\$21,900	\$2,600

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.

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-20-0137**

The State Tax Commission, at a meeting held on October 20, 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:	4708-99-000-009	Property Owner:	C/O THOMAS O DOUD OD HARTLAND EYE CARE
Classification:	PERSONAL		11200 HIGHLAND RD
County:	LIVINGSTON		HARTLAND MI 48353-2704
Assessment Unit:	TOWNSHIP OF HARTLAND	Assessing Officer / Equalization Director:	
Village:	NONE		JAMES B. HEASLIP
School District:	HARTLAND CONSOLIDATED SCH		2655 CLARK ROAD
			HARTLAND, MI 48353

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$75,100	\$120,500	\$120,500	\$45,400

TAXABLE VALUE				
2020	\$75,100	\$120,500	\$120,500	\$45,400

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).

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/29/2020**

Docket Number: **154-20-0155**

The State Tax Commission, at a meeting held on October 20, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-12-4-10-1606-000	Property Owner:	WILLIAM R SURV OF DOROTHY E HUFF
Classification:	REAL		3611 MIDDLE ST
County:	SAGINAW		SAGINAW MI 48603-7251
Assessment Unit:	TOWNSHIP OF SAGINAW	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID JOHNSON
School District:	SAGINAW TWP COMMUNITY SCHOO		4980 SHATTUCK RD.
			SAGINAW, MI 48603

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$85,000	\$85,000	\$85,000
2019	\$0	\$88,200	\$88,200	\$88,200
2020	\$0	\$91,600	\$91,600	\$91,600
TAXABLE VALUE				
2018	\$0	\$79,780	\$79,780	\$79,780
2019	\$0	\$81,786	\$81,786	\$81,786
2020	\$0	\$83,339	\$83,339	\$83,339

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.

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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.

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

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-20-0158**

The State Tax Commission, at a meeting held on October 20, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	18-004-300-037-00	Property Owner:	THOMAS HELSINKI ESTATE
Classification:	REAL		JOHN DUBICKI
County:	CLARE		10933 N ATHEY AVE
Assessment Unit:	TOWNSHIP OF FRANKLIN		HARRISON MI 48625-8897
Village:	NONE	Assessing Officer / Equalization Director:	JULIE A. TATRO
School District:	HARRISON COMMUNITY SCHOO		1149 EAGLE DRIVE
			ST. HELEN, MI 48656

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$73,200	\$73,200	\$73,200
 TAXABLE VALUE				
2020	\$0	\$51,455	\$51,455	\$51,455

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

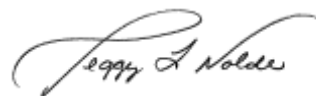
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This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-20-0169**

The State Tax Commission, at a meeting held on October 20, 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-13-14-126-011	Property Owner:	PAUL WHISNANT ESTATE
Classification:	REAL		3558 LORENA DR
County:	OAKLAND		WATERFORD MI 48329-4233
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$94,020	\$94,020	\$94,020
 TAXABLE VALUE				
2020	\$0	\$62,860	\$62,860	\$62,860

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.

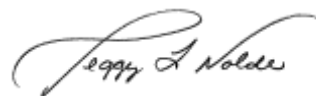
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Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-20-0174**

The State Tax Commission, at a meeting held on October 20, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-14-21-276-031	Property Owner:	JESSICA L & KEVIN PARET
Classification:	REAL		20519 WALTON ST
County:	MACOMB		SAINT CLAIR SHORES MI 48081-3474
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA
Village:	NONE		27600 JEFFERSON CIRCLE DRIVE
School District:	LAKEVIEW PUBLIC SCHOOLS		ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$77,235	\$77,235	\$77,235
 TAXABLE VALUE				
2020	\$0	\$43,962	\$43,962	\$43,962

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

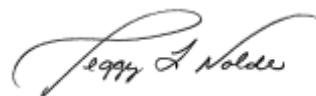
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-20-0177**

The State Tax Commission, at a meeting held on October 20, 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:	12-99-06-700-100	Property Owner:	VAN DYKE DODGE INC	
Classification:	PERSONAL		28400 VAN DYKE AVE	
County:	MACOMB		WARREN MI 48093-7133	
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER	
Village:	NONE		ONE CITY SQUARE STE. 310	
School District:	WARREN CONSOLIDATED SCHO		WARREN, MI 48093	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$72,000	\$131,345	\$131,345	\$59,345

TAXABLE VALUE				
2020	\$72,000	\$131,345	\$131,345	\$59,345

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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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Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the 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 10/22/2020**

Docket Number: **154-20-0180**

The State Tax Commission, at a meeting held on October 20, 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:	74-07-706-0037-000	Property Owner:	JERIMIAH & HEATHER ANSELL
Classification:	REAL		826 S TWELFTH ST
County:	SAINT CLAIR		SAINT CLAIR MI 48079-4932
Assessment Unit:	CITY OF SAINT CLAIR	Assessing Officer / Equalization Director:	JUSTIN SEARS
Village:	NONE		200 GRAND RIVER AVENUE, STE. 105
School District:	EAST CHINA SCHOOLS		PORT HURON, MI 48060

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$81,900	\$81,900	\$81,900
 TAXABLE VALUE				
2020	\$0	\$59,807	\$59,807	\$59,807

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.

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-20-0190**

The State Tax Commission, at a meeting held on October 20, 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:	41-19-09-379-019	Property Owner:	JOSEPH MITCHELL BAUER
Classification:	REAL		6712 CASCADE RD SE #19
County:	KENT		GRAND RAPIDS MI 49546-6852
Assessment Unit:	TOWNSHIP OF CASCADE	Assessing Officer / Equalization Director:	DEBORAH RING
Village:	NONE		2865 THORNHILLS DR. S.E.
School District:	FOREST HILLS PUBLIC SCHOOL		GRAND RAPIDS, MI 49546

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$45,100	\$45,100	\$45,100
 TAXABLE VALUE				
2020	\$0	\$45,100	\$45,100	\$45,100

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

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-20-0194**

The State Tax Commission, at a meeting held on October 20, 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:	41-17-19-330-004	Property Owner:	BENJAMIN DUDLEY
Classification:	REAL		4595 41ST ST SW
County:	KENT		GRANDVILLE MI 49418-2613
Assessment Unit:	CITY OF GRANDVILLE	Assessing Officer / Equalization Director:	CHARLES DECATOR
Village:	NONE		3195 WILSON AVENUE S.W.
School District:	GRANDVILLE PUBLIC SCHOOLS		GRANDVILLE, MI 49418

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$110,600	\$110,600	\$110,600

TAXABLE VALUE				
2020	\$0	\$81,723	\$81,723	\$81,723

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

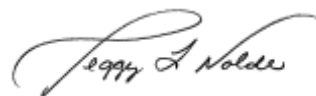
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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-20-0195**

The State Tax Commission, at a meeting held on October 20, 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:	41-50-58-024-370	Property Owner:	ARLINGTON/ROE & CO INC
Classification:	PERSONAL		2855 44TH ST SW STE 100
County:	KENT		GRANDVILLE MI 49418-2685
Assessment Unit:	CITY OF GRANDVILLE	Assessing Officer / Equalization Director:	CHARLES DECATOR
Village:	NONE		3195 WILSON AVENUE S.W.
School District:	GRANDVILLE PUBLIC SCHOOLS		GRANDVILLE, MI 49418

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$2,500	\$50,000	\$50,000	\$47,500

TAXABLE VALUE				
2020	\$2,500	\$50,000	\$50,000	\$47,500

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-20-0196**

The State Tax Commission, at a meeting held on October 20, 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:	41-17-23-355-037	Property Owner:	WISNIEWSKI RACHEL ATWATER ALEN
Classification:	REAL		1554 43RD ST SW
County:	KENT		WYOMING MI 49509-4343
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	
			SCOTT ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	WYOMING PUBLIC SCHOOLS		WYOMING, MI 49509

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$78,500	\$78,500	\$78,500
 TAXABLE VALUE				
2020	\$0	\$54,330	\$54,330	\$54,330

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

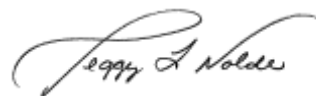
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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-20-0197**

The State Tax Commission, at a meeting held on October 20, 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:	12-99-02-248-750	Property Owner:	ETCS TOOL & DIE LLC
Classification:	PERSONAL		21275 MULLIN AVE
County:	MACOMB		WARREN MI 48089-3086
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER
Village:	NONE		ONE CITY SQUARE STE. 310
School District:	VAN DYKE PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$100,000	\$352,451	\$352,451	\$252,451

TAXABLE VALUE				
2020	\$100,000	\$352,451	\$352,451	\$252,451

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/22/2020**

Docket Number: **154-20-0211**

The State Tax Commission, at a meeting held on October 20, 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:	41-16-17-200-016	Property Owner:	CHARLES J DEZEEUW
Classification:	REAL		424 ORINADAWOOD DR
County:	KENT		MC CONNELLS SC 29726-7769
Assessment Unit:	TOWNSHIP OF VERGENNES	Assessing Officer / Equalization Director:	DEBRA S. RASHID
Village:	NONE		10381 BAILEY DR., BOX 208
School District:	LOWELL AREA SCHOOLS		LOWELL, MI 49331-0208

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$36,300	\$57,000	\$57,000	\$20,700
2019	\$38,200	\$61,600	\$61,600	\$23,400
2020	\$38,300	\$62,600	\$62,600	\$24,300
TAXABLE VALUE				
2018	\$34,303	\$56,934	\$56,934	\$22,631
2019	\$35,126	\$58,300	\$58,300	\$23,174
2020	\$35,763	\$59,408	\$59,408	\$23,645

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 10/22/2020**

Docket Number: **154-20-0212**

The State Tax Commission, at a meeting held on October 20, 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:	58-55-29-00404-056	Property Owner:	DANNETTE F CAMPBELL
Classification:	REAL		728 SMITH ST
County:	MONROE		MONROE MI 48161-1541
Assessment Unit:	CITY OF MONROE	Assessing Officer / Equalization Director:	
Village:	NONE		SAMUEL J. GUICH
School District:	MONROE PUBLIC SCHOOLS		120 E. FIRST STREET
			MONROE, MI 48161

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$0	\$42,690	\$42,690	\$42,690
 TAXABLE VALUE				
2020	\$0	\$26,770	\$26,770	\$26,770

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.

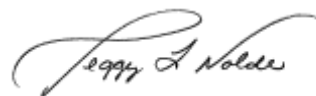
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Chairperson

