

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**

Docket Number: **154-16-0912**

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-020-012-00	Property Owner:	STEPHEN HUBER
Classification:	REAL		PO BOX 612
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$21,800	\$25,200	\$25,200	\$3,400
2015	\$24,300	\$28,200	\$28,200	\$3,900
2016	\$37,600	\$37,600	\$37,600	\$0
TAXABLE VALUE				
2014	\$21,132	\$25,141	\$25,141	\$4,009
2015	\$21,470	\$25,543	\$25,543	\$4,073
2016	\$32,334	\$25,619	\$25,619	(\$6,715)

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0913

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-028-004-00	Property Owner:	LEE GOLOMBISKY
Classification:	REAL		9339 14 MILE RD
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$36,900	\$41,500	\$41,500	\$4,600
2015	\$41,600	\$46,900	\$46,900	\$5,300
2016	\$57,500	\$63,200	\$63,200	\$5,700
TAXABLE VALUE				
2014	\$34,848	\$40,252	\$40,252	\$5,404
2015	\$35,405	\$40,896	\$40,896	\$5,491
2016	\$50,711	\$41,018	\$41,018	(\$9,693)

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0914

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-004-004-00	Property Owner:	HENRY PROSZEK
Classification:	REAL		7925 APPOLINE ST.
County:	OSCEOLA		DEARBORN, MI 48126
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$32,000	\$43,400	\$43,400	\$11,400
2015	\$32,700	\$46,600	\$46,600	\$13,900
2016	\$67,300	\$83,600	\$83,600	\$16,300
TAXABLE VALUE				
2014	\$14,703	\$43,400	\$43,400	\$28,697
2015	\$13,004	\$44,094	\$44,094	\$31,090
2016	\$42,382	\$44,226	\$44,226	\$1,844

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-16-0915**

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-007-006-10	Property Owner:	CRAIG VANBUREN
Classification:	REAL		11549 17 MILE RD
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$8,100	\$14,300	\$14,300	\$6,200
2015	\$8,100	\$15,300	\$15,300	\$7,200
2016	\$19,300	\$19,300	\$19,300	\$0
TAXABLE VALUE				
2014	\$7,865	\$14,300	\$14,300	\$6,435
2015	\$7,990	\$14,528	\$14,528	\$6,538
2016	\$19,300	\$14,760	\$14,760	(\$4,540)

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).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0916

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-013-009-00	Property Owner:	RONALD BERGUM ESTATE OF
Classification:	REAL		940 ROWLAND DR.
County:	OSCEOLA		LENARD, MI 48637
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$32,000	\$38,500	\$38,500	\$6,500
2015	\$32,000	\$39,500	\$39,500	\$7,500
2016	\$53,000	\$61,000	\$61,000	\$8,000
TAXABLE VALUE				
2014	\$29,768	\$38,500	\$38,500	\$8,732
2015	\$30,244	\$39,116	\$39,116	\$8,872
2016	\$51,734	\$39,233	\$39,233	(\$12,501)

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-16-0918**

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-016-013-00	Property Owner:	SHIRLEY BENNETT
Classification:	REAL		9444 15 MILE RD
County:	OSCEOLA		PO BOX 471
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	EVART, MI 49631
			VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$52,000	\$53,400	\$53,400	\$1,400
2015	\$55,200	\$56,900	\$56,900	\$1,700
2016	\$68,500	\$68,500	\$68,500	\$0
TAXABLE VALUE				
2014	\$37,014	\$40,314	\$40,314	\$3,300
2015	\$37,606	\$40,959	\$40,959	\$3,353
2016	\$42,618	\$41,081	\$41,081	(\$1,537)

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).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 15, 2018

Docket Number: 154-16-0920

The State Tax Commission, at a meeting held on November 28, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-016-006-01	Property Owner:	HICKS LAKE HUNT CLUB
Classification:	REAL		11989 PINE RIDGE TRAIL
County:	OSCEOLA		LEROY, MI 49655
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$147,200	\$152,100	\$152,100	\$4,900
2016	\$176,900	\$176,900	\$176,900	\$0
TAXABLE VALUE				
2015	\$63,593	\$69,494	\$69,494	\$5,901
2016	\$74,783	\$70,119	\$70,119	(\$4,664)

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Reason for Amendment:

The State Tax Commission determined to approve the change in the Requested Taxable Value and Net Increase/Decrease Value for the 2015 and 2016 Tax Years.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0921

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-016-004-00	Property Owner:	PENNY CASCADDAN
Classification:	REAL		15541 90TH AVE
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$12,800	\$13,500	\$13,500	\$700
2015	\$13,700	\$14,500	\$14,500	\$800
2016	\$17,300	\$18,100	\$18,100	\$800
TAXABLE VALUE				
2014	\$12,800	\$13,496	\$13,496	\$696
2015	\$13,004	\$13,711	\$13,711	\$707
2016	\$17,300	\$13,752	\$13,752	(\$3,548)

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0922

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-023-010-00	Property Owner:	THOMAS HOITENGA
Classification:	REAL		14067 70TH AVE
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$94,800	\$99,600	\$99,600	\$4,800
2015	\$97,800	\$103,300	\$103,300	\$5,500
2016	\$100,700	\$99,600	\$99,600	(\$1,100)
TAXABLE VALUE				
2014	\$62,826	\$75,357	\$75,357	\$12,531
2015	\$63,831	\$76,562	\$76,562	\$12,731
2016	\$64,022	\$76,791	\$76,791	\$12,769

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0923

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-004-003-00	Property Owner:	MICHAEL KELLER
Classification:	REAL		3828 MARYLAND AVENUE
County:	OSCEOLA		FLINT, MI 48506
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$32,700	\$39,500	\$39,500	\$6,800
2015	\$32,700	\$40,600	\$40,600	\$7,900
2016	\$49,700	\$49,700	\$49,700	\$0
TAXABLE VALUE				
2014	\$13,169	\$39,500	\$39,500	\$26,331
2015	\$13,379	\$40,132	\$40,132	\$26,753
2016	\$30,119	\$40,252	\$40,252	\$10,133

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-16-0924**

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-022-003-00	Property Owner:	JOHN & DIANE KOKKONEN
Classification:	REAL		PO BOX 577
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$51,900	\$53,900	\$53,900	\$2,000
2015	\$58,700	\$60,700	\$60,700	\$2,000
2016	\$66,200	\$66,200	\$66,200	\$0
TAXABLE VALUE				
2014	\$47,025	\$52,216	\$52,216	\$5,191
2015	\$47,777	\$53,051	\$53,051	\$5,274
2016	\$55,170	\$53,210	\$53,210	(\$1,960)

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).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-16-0925**

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-003-012-00	Property Owner:	ALBERT LOTAN
Classification:	REAL		4720 GROVELAND ST
County:	OSCEOLA		ORTONVILLE, MI 48462
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$30,600	\$31,800	\$31,800	\$1,200
2015	\$30,600	\$31,900	\$31,900	\$1,300
2016	\$40,200	\$40,200	\$40,200	\$0
TAXABLE VALUE				
2014	\$13,169	\$24,915	\$24,915	\$11,746
2015	\$13,379	\$25,313	\$25,313	\$11,934
2016	\$17,619	\$25,388	\$25,388	\$7,769

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-16-0926**

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-002-002-00	Property Owner:	PAUL MAST
Classification:	REAL		7291 18 MILE RD.
County:	OSCEOLA		MARION, MI 49665
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$78,500	\$95,600	\$95,600	\$17,100
2015	\$80,600	\$100,200	\$100,200	\$19,600
2016	\$144,000	\$144,000	\$144,000	\$0
TAXABLE VALUE				
2014	\$75,714	\$95,571	\$95,571	\$19,857
2015	\$76,925	\$97,100	\$97,100	\$20,175
2016	\$130,455	\$97,391	\$97,391	(\$33,064)

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-16-0927**

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-005-009-10	Property Owner:	JOHN & ALISA PORTER
Classification:	REAL		10742 17 MILE RD.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$2,400	\$3,000	\$3,000	\$600
2015	\$2,400	\$3,100	\$3,100	\$700
2016	\$5,400	\$5,400	\$5,400	\$0
TAXABLE VALUE				
2014	\$362	\$2,844	\$2,844	\$2,482
2015	\$367	\$2,889	\$2,889	\$2,522
2016	\$5,268	\$2,897	\$2,897	(\$2,371)

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0928

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-007-013-00	Property Owner:	MICHAEL PRAAY
Classification:	REAL		6346 W. ARNOLD RD.
County:	OSCEOLA		MANTON, MI 49663
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$32,000	\$32,100	\$32,100	\$100
2015	\$32,000	\$32,100	\$32,100	\$100
2016	\$41,000	\$41,000	\$41,000	\$0
TAXABLE VALUE				
2014	\$10,387	\$11,293	\$11,293	\$906
2015	\$10,553	\$11,473	\$11,473	\$920
2016	\$10,584	\$11,507	\$11,507	\$923

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0929

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-008-011-12	Property Owner:	JOHN & SHERRIE PROCTOR
Classification:	REAL		16496 110TH AVE.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$61,700	\$63,400	\$63,400	\$1,700
2015	\$69,900	\$71,600	\$71,600	\$1,700
2016	\$75,700	\$75,700	\$75,700	\$0
TAXABLE VALUE				
2014	\$55,900	\$58,242	\$58,242	\$2,342
2015	\$56,794	\$59,173	\$59,173	\$2,379
2016	\$62,464	\$59,350	\$59,350	(\$3,114)

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-16-0930**

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-007-012-00	Property Owner:	GARY SHROPE
Classification:	REAL		13282 IRISH ROAD
County:	OSCEOLA		MILLINGTON, MI 48746
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$65,200	\$65,500	\$65,500	\$300
2015	\$69,100	\$69,400	\$69,400	\$300
2016	\$75,000	\$75,000	\$75,000	\$0
TAXABLE VALUE				
2014	\$24,514	\$25,838	\$25,838	\$1,324
2015	\$24,906	\$26,251	\$26,251	\$1,345
2016	\$28,880	\$26,329	\$26,329	(\$2,551)

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-16-0931**

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-04-025-010-00	Property Owner:	LENA THOMPSON
Classification:	REAL		13042 70TH AVE.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of HARTWICK	Assessing Officer / Equalization Director:	
Village:	NONE		VICKI L. CUSHMAN
School District:	EVART PUBLIC SCHOOLS		7523 2 MILE ROAD
			EVART, MI 49631

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$32,000	\$43,400	\$43,400	\$11,400
2015	\$32,000	\$45,000	\$45,000	\$13,000
2016	\$65,800	\$72,200	\$72,200	\$6,400
TAXABLE VALUE				
2014	\$28,910	\$43,395	\$43,395	\$14,485
2015	\$29,372	\$44,089	\$44,089	\$14,717
2016	\$57,097	\$44,221	\$44,221	(\$12,876)

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0446

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-530-071	Property Owner:	CHOCOLA CLEANING MATERIALS, INC.
Classification:	PERSONAL		4055 ENGLISH OAK DR., SUITE A
County:	INGHAM		LANSING, MI 48911-4294
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$100	\$0	\$0	(\$100)

TAXABLE VALUE				
2017	\$100	\$0	\$0	(\$100)

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0460

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-55-017-035	Property Owner:	SCENE METROSPACE
Classification:	PERSONAL		110 CHARLES ST.
County:	INGHAM		EAST LANSING, MI 48823
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$1,300	\$0	\$0	(\$1,300)


TAXABLE VALUE				
2017	\$1,300	\$0	\$0	(\$1,300)

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-17-0461**

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-51-115-700	Property Owner:	SIRCON CORPORATION (VERTAFORE)
Classification:	PERSONAL		C/O MONICA SCOTT
County:	INGHAM		3305 170TH PLACE SE
Assessment Unit:	CITY of EAST LANSING		BOTHELL, WA 98012
Village:	NONE	Assessing Officer / Equalization Director:	DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRI		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$530,200	\$472,700	\$472,700	(\$57,500)


TAXABLE VALUE				
2017	\$530,200	\$472,700	\$472,700	(\$57,500)

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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0464

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-55-017-047	Property Owner:	VERTAFORE (SIRCON CORP)	
Classification:	PERSONAL		C/O MONICA SCOTT	
County:	INGHAM		3305 170TH PLACE SE	
Assessment Unit:	CITY of EAST LANSING		BOTHELL, WA 98012	
Village:	NONE	Assessing Officer / Equalization Director:	DAVID C. LEE	
School District:	EAST LANSING SCHOOL DISTRI		410 ABBOTT ROAD ROOM 109	
			EAST LANSING, MI 48823	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$472,700	\$0	\$0	(\$472,700)

TAXABLE VALUE				
2017	\$472,700	\$0	\$0	(\$472,700)

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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0475

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-10-658-000-0096-00	Property Owner:	ASHLEY GEISLER
Classification:	REAL		1666 PRINCESS LN
County:	MUSKEGON		.MUSKEGON, MI 49445
Assessment Unit:	TWP of MUSKEGON	Assessing Officer / Equalization Director:	PENNY L. GOOD
Village:	NONE		1990 E. APPLE AVENUE
School District:	REETHS PUFFER SCHOOLS		MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$69,500	\$69,500	\$69,500
TAXABLE VALUE				
2016	\$0	\$57,564	\$57,564	\$57,564

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

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0476

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-10-013-200-0025-00	Property Owner:	ROBERT SPARROW
Classification:	REAL		3680 MACARTHUR RD.
County:	MUSKEGON		MUSKEGON, MI 49442
Assessment Unit:	TWP of MUSKEGON	Assessing Officer / Equalization Director:	PENNY L. GOOD
Village:	NONE		1990 E. APPLE AVENUE
School District:	ORCHARD VIEW SCHOOLS		MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$75,500	\$75,500	\$75,500
TAXABLE VALUE				
2017	\$0	\$59,327	\$59,327	\$59,327

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

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0484

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-11-66-642-016	Property Owner:	CMG-GARFIELD LLC
Classification:	PERSONAL		43900 GARFIELD STE 203
County:	MACOMB		CLINTON TOWNSHIP, MI 48038
Assessment Unit:	TWP of CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	L ANSE CREUSE PUBLIC SCHOO		CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$25,400	\$25,400	\$25,400
TAXABLE VALUE				
2017	\$0	\$25,400	\$25,400	\$25,400

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).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0486

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	RA0-113-1560-00	Property Owner:	CHAD & KARA DUNIGAN
Classification:	REAL		4707 BILLMYER HWY.
County:	LENAWEE		BRITTON, MI 49229
Assessment Unit:	TWP of RAISIN	Assessing Officer / Equalization Director:	MARCHELLE L. DELONG
Village:	NONE		301 N. MAIN STREET
School District:	TECUMSEH PUBLIC SCHOOLS		ADRIAN, MI 49221

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$95,500	\$95,500	\$95,500
TAXABLE VALUE				
2017	\$0	\$80,927	\$80,927	\$80,927

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

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-17-0490**

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	3907-30-370-010	Property Owner:	ONTARIO HOSPITALITY INC.
Classification:	REAL		3506 O'NEILL DR.
County:	KALAMAZOO		JACKSON, MI 49202
Assessment Unit:	TWP of COMSTOCK	Assessing Officer / Equalization Director:	CATHERINE R. HARRELL
Village:	NONE		P.O. BOX 449
School District:	COMSTOCK PUBLIC SCHOOLS		COMSTOCK, MI 49041

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$66,700	\$39,400	\$39,400	(\$27,300)
2017	\$68,000	\$40,300	\$40,300	(\$27,700)
TAXABLE VALUE				
2016	\$61,040	\$36,056	\$36,056	(\$24,984)
2017	\$61,589	\$36,500	\$36,500	(\$25,089)

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0491

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	3907-30-370-020	Property Owner:	ONTARIO HOSPITALITY INC.
Classification:	REAL		3506 O'NEILL DR.
County:	KALAMAZOO		JACKSON, MI 49202
Assessment Unit:	TWP of COMSTOCK	Assessing Officer / Equalization Director:	CATHERINE R. HARRELL
Village:	NONE		P.O. BOX 449
School District:	COMSTOCK PUBLIC SCHOOLS		COMSTOCK, MI 49041

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$141,800	\$115,800	\$115,800	(\$26,000)
2017	\$145,500	\$118,200	\$118,200	(\$27,300)
TAXABLE VALUE				
2016	\$128,909	\$104,545	\$104,545	(\$24,364)
2017	\$130,069	\$105,664	\$105,664	(\$24,405)

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-17-0492**

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	040-041-500-920-00	Property Owner:	DONALD & LINDA DAWSON
Classification:	REAL		256 BARRINGTON CIRCLE
County:	EATON		LANSING, MI 48917
Assessment Unit:	TWP of DELTA	Assessing Officer / Equalization Director:	TED L. DROSTE
Village:	NONE		7710 W. SAGINAW HWY.
School District:	GRAND LEDGE PUBLIC SCHOOL		LANSING, MI 48917

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$103,400	\$103,400	\$103,400
 TAXABLE VALUE				
2017	\$0	\$101,696	\$101,696	\$101,696


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

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0493

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-530-294	Property Owner:	WELLS FARGO VENDOR FINANCIAL SERV
Classification:	PERSONAL		PO BOX 36200
County:	INGHAM		BILLINGS, MT 59107-6200
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864


YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$25,100	\$25,100	\$25,100
TAXABLE VALUE				
2017	\$0	\$25,100	\$25,100	\$25,100

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0494

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-91-529-931	Property Owner:	WELLS FARGO VENDOR FINANCIAL SERV
Classification:	PERSONAL		PO BOX 36200
County:	INGHAM		BILLINGS, MT 59107-6200
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	EAST LANSING SCHOOL DISTRI		OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$8,800	\$8,800	\$8,800
TAXABLE VALUE				
2017	\$0	\$8,800	\$8,800	\$8,800

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0495

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-92-275-621	Property Owner:	WELLS FARGO VENDOR FINANCIAL SERV
Classification:	PERSONAL		PO BOX 36200
County:	INGHAM		BILLINGS, MT 59107-6200
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	HASLETT PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$1,600	\$1,600	\$1,600
TAXABLE VALUE				
2017	\$0	\$1,600	\$1,600	\$1,600

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).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0496

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-92-275-617	Property Owner:	US BANK NATIONAL ASSOC.
Classification:	PERSONAL		1310 MADRID ST., SUITE 100
County:	INGHAM		MARSHALL, MN 56258
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	HASLETT PUBLIC SCHOOLS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$8,700	\$8,700	\$8,700
2017	\$6,900	\$15,200	\$15,200	\$8,300
TAXABLE VALUE				
2016	\$0	\$8,700	\$8,700	\$8,700
2017	\$6,900	\$15,200	\$15,200	\$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).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0499

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-515-112	Property Owner:	MERIDIAN LANDSCAPE SUPPLY INC.
Classification:	PERSONAL		888 N. MAIN STREET
County:	INGHAM		WEBBERVILLE, MI 48892
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$3,100	\$0	\$0	(\$3,100)

TAXABLE VALUE				
2017	\$3,100	\$0	\$0	(\$3,100)

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0505

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	55-35-530-008	Property Owner:	SHARON COLE
Classification:	REAL		417 S. MORRISH RD.
County:	GENESEE		FLUSHING, MI 48433
Assessment Unit:	CITY of FLUSHING	Assessing Officer / Equalization Director:	HEATHER J. MACDERMAID
Village:	NONE		725 E. MAIN STREET
School District:	FLUSHING COMMUNITY SCHOO		FLUSHING, MI 48433

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$91,200	\$91,200	\$91,200
TAXABLE VALUE				
2017	\$0	\$58,401	\$58,401	\$58,401

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

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0506

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	34-130-009-000-045-03	Property Owner:	JASON & LESLIE FINLEY
Classification:	REAL		626 W. MAY ST.
County:	IONIA		BELDING, MI 48809
Assessment Unit:	TWP of OTISCO	Assessing Officer / Equalization Director:	JUDY S. LINDBERG
Village:	NONE		9663 BUTTON ROAD
School District:	BELDING AREA SCHOOL DISTRI		BELDING, MI 48809

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$7,900	\$5,800	\$5,800	(\$2,100)


TAXABLE VALUE				
2017	\$7,900	\$5,800	\$5,800	(\$2,100)

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0507

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	055-925-047-00	Property Owner:	GLOBAL RESPONSE CORPORATION
Classification:	PERSONAL		777 SOUTH STATE ROAD 7
County:	IRON		MARGATE, FL 33068
Assessment Unit:	CITY of IRON RIVER	Assessing Officer / Equalization Director:	THOMAS J. NOVASCONE
Village:	NONE		10329 SUNSET VIEW ROAD
School District:	WEST IRON COUNTY SCH DIST		BESSEMER, MI 49911

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$61,698	\$61,698	\$61,698
TAXABLE VALUE				
2017	\$0	\$61,698	\$61,698	\$61,698

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

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

If excess taxes have been paid as a 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 may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0509

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	L-99-30-017-172	Property Owner:	LEASING ASSOCIATES OF BARRINGTON, INC.
Classification:	PERSONAL		220 NORTH RIVER ST.
County:	WASHTENAW		EAST DUNDEE, IL 60118
Assessment Unit:	TWP of PITTSFIELD	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT
Village:	NONE		6201 W. MICHIGAN AVENUE
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$22,600	\$22,600	\$22,600
TAXABLE VALUE				
2017	\$0	\$22,600	\$22,600	\$22,600

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).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0512

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-33-577-003	Property Owner:	PATRICK MAGLOTHIN
Classification:	REAL		3243 N. CENTER RD.
County:	GENESEE		FLINT, MI 48506
Assessment Unit:	TWP of GENESEE	Assessing Officer / Equalization Director:	CARRIE K. BOCK
Village:	NONE		P.O. BOX 215
School District:	KEARSLEY COMMUNITY SCHOO		GENESEE, MI 48437

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$23,200	\$23,200	\$23,200
TAXABLE VALUE				
2017	\$0	\$22,668	\$22,668	\$22,668

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

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0513

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4709-01-300-011	Property Owner:	RENEE FOURNIER
Classification:	REAL		6879 CROFOOT RD.
County:	LIVINGSTON		HOWELL, MI 48843
Assessment Unit:	TWP of IOSCO	Assessing Officer / Equalization Director:	
			ANNE MARIE ALLEN
Village:	NONE		2050 BRADLEY ROAD
School District:	FOWLerville COMMUNITY SCH		WEBBERVILLE, MI 48892

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$109,200	\$109,200	\$109,200
TAXABLE VALUE				
2017	\$0	\$74,607	\$74,607	\$74,607

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

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0514

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-368-580	Property Owner:	KMART CORPORATION	
Classification:	PERSONAL	ATTN:	MARINA EPSTEYN	
County:	OAKLAND		3333 BEVERLY RD	
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI	
Village:	NONE		500 W. BIG BEAVER	
School District:	TROY SCHOOL DISTRICT		TROY, MI 48084-5285	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$2,887,170	\$7,385,160	\$7,385,160	\$4,497,990

TAXABLE VALUE				
2016	\$2,887,170	\$7,385,160	\$7,385,160	\$4,497,990

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).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0515

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	52-52-004-103-70	Property Owner:	VALOKUVA LLC
Classification:	REAL		1318 PRESQUE ISLE AVE.
County:	MARQUETTE		MARQUETTE, MI 49855
Assessment Unit:	CITY of MARQUETTE	Assessing Officer / Equalization Director:	
Village:	NONE		MILES T. ANDERSON
School District:	MARQUETTE AREA SCHOOL DIS		300 W. BARAGA AVENUE
			MARQUETTE, MI 49855

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$117,800	\$117,800	\$117,800
TAXABLE VALUE				
2017	\$0	\$117,800	\$117,800	\$117,800

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0517

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	80-46-400-009-00	Property Owner:	DENISE A. & DOUGLAS E. HICKS TRUST
Classification:	REAL		52845 ACKLEY TERRACE
County:	VAN BUREN		MATTAWAN, MI 490971
Assessment Unit:	TWP of ANTWERP	Assessing Officer / Equalization Director:	BENJAMIN A. BROUSSEAU
Village:	Village of MATTAWAN		24821 FRONT STREET
School District:	MATTAWAN CONS SCHOOL DIST		MATTAWAN, MI 49071

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$65,700	\$65,700	\$65,700
TAXABLE VALUE				
2017	\$0	\$60,150	\$60,150	\$60,150

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.

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0518

Issued November 28, 2017

The State Tax Commission, at a meeting held on November 28, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	21-051-340-2930-377-003	Property Owner:	MARY CASEY (DECEASED)
Classification:	REAL		323 SOUTH 19TH ST.
County:	DELTA		ESCANABA, MI 49829
Assessment Unit:	CITY of ESCANABA	Assessing Officer / Equalization Director:	JULIANNE L. KOLBE
Village:	NONE		310 LUDINGTON STREET, CO. BLDG.
School District:	ESCANABA AREA PUBLIC SCHO		ESCANABA, MI 49829

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$27,442	\$27,442	\$27,442	\$0

TAXABLE VALUE				
2017	\$0	\$27,442	\$27,442	\$27,442

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

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson

