

Sec. 154. (1) If the state tax commission determines that property subject to the collection of taxes under this act, including property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, has been incorrectly reported or omitted for any previous year, but not to exceed the current assessment year and 2 years immediately preceding the date the incorrect reporting or omission was discovered and disclosed to the state tax commission, the state tax commission shall place the corrected assessment value for the appropriate years on the appropriate assessment roll. The state tax commission shall issue an order certifying to the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made the amount of taxes due as computed by the correct annual rate of taxation for each year except the current year. Taxes computed under this section shall not be spread against the property for a period before the last change of ownership of the property.

(2) If an assessment change made under this section results in increased property taxes, the additional taxes shall be collected by the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or by the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made. Not later than 20 days after receiving the order certifying the amount of taxes due under subsection (1), the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made shall submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property on which the additional taxes are assessed, if different than a person named in the order, by first-class mail, address correction requested. Except for real property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, and for real property only, if the additional taxes remain unpaid on the March 1 in the year immediately succeeding the year in which the state tax commission issued the order certifying the additional taxes under subsection (1), the real property on which the additional taxes are due shall be returned as delinquent to the county treasurer. Real property returned for delinquent taxes under this section, and upon which taxes, interest, penalties, and fees remain unpaid after the property is returned as delinquent to the county treasurer, is subject to forfeiture, foreclosure, and sale for the enforcement and collection of the delinquent taxes as provided in sections 78 to 79a.

(3) Except as otherwise provided in subsection (4), a corrected tax bill based on an assessment roll corrected for incorrectly reported or omitted personal property that is issued after the effective date of the amendatory act that added this subsection shall include penalty and interest at the rate of 1.25% per month or fraction of a month from the date the taxes originally could have been paid without interest or penalty. If the tax bill has not been paid within 60 days after the corrected tax bill is issued, interest shall again begin to accrue at the rate of 1.25% per month or fraction of a month.

(4) If a person requests that an increased assessment due to incorrectly reported or omitted personal property be added to the assessment roll under this section before March 1, 2004 with respect to statements filed or required to be filed under section 19 for taxes levied before January 1, 2004, and the corrected tax bill issued under this subsection is paid within 30 days after the corrected tax bill is issued, that person is not liable for any penalty or interest on that portion of the additional tax attributable to the increased assessment resulting from that request. However, a person who pays a corrected tax bill issued under this subsection more than 30 days after the corrected tax bill is issued is liable for the penalties and interest imposed under subsection (3).

(5) Except as otherwise provided in this section, the treasurer of the local tax collecting unit or the county treasurer shall disburse the payments of interest received to this state and to a city, township, village, school district, county, and authority, in the same proportion as required for the disbursement of taxes collected under this act. The amount to be disbursed to a local school district, except for that amount of interest attributable to mills levied under section 1211(2) or 1211c of the revised school code, 1976 PA 451, MCL 380.1211 and 380.1211c, and mills that are not included as mills levied for school operating purposes under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963. For an intermediate school district receiving state aid under section 56, 62, or 81 of the state school aid act of 1979, 1979 PA 94, MCL 388.1656, 388.1662, and 388.1681, of the interest that would otherwise be disbursed to or retained by the intermediate school district, all or a portion, to be determined on the basis of the tax rates being utilized to compute the amount of the state school aid, shall be paid instead to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(6) If an assessment change made under this section results in a decreased tax liability, a refund of excess tax payments shall be made by the county treasurer and shall include interest at the rate of 1% per month or fraction of a month for taxes levied before January 1, 1997 and interest at the rate provided under section 37 of the tax tribunal act, 1973 PA 186, MCL 205.737, for taxes levied after December 31, 1996, from the date of the payment of the tax to the date of the payment of the refund. The county treasurer shall charge a refund of excess tax payments under this subsection to the various taxing jurisdictions in the same proportion as the taxes levied.

(7) A person to whom property is assessed under this section may appeal the state tax commission's order to the Michigan tax tribunal.

As Amended by
2003 Public Act No. 247,
Approved December 29, 2003

**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 2, 2018**

Docket Number: **154-17-0409**

The State Tax Commission, at a meeting held on February 13, 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:	25990335.5	Property Owner:	DSW EQUIPMENT CO.
Classification:	PERSONAL		400 RENAISSANCE CENTER, STE 2170
County:	WAYNE		DETROIT, MI 48243
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	
			SCOTT T. VANDEMERGEL
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT CITY SCHOOL DISTRICT		DETROIT, MI 48226

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$82,500	\$120,500	\$120,500	\$38,000

TAXABLE VALUE				
2017	\$82,500	\$120,500	\$120,500	\$38,000

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

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

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

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: 154-17-0564

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-25-05-93-034-101	Property Owner:	XG SCIENCES, INC.
Classification:	REAL-IFT	ATTN:	SCOTT MURRAY
County:	INGHAM		3101 GRAND OAK DRIVE
Assessment Unit:	TWP of DELHI CHARTER		LANSING, MI 48911
Village:	NONE	Assessing Officer / Equalization Director:	ELIZABETH A. TOBIAS
School District:	HOLT PUBLIC SCHOOLS		2074 AURELIUS ROAD
			HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$420,400	\$0	\$0	(\$420,400)

TAXABLE VALUE				
2017	\$420,400	\$0	\$0	(\$420,400)

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: 154-17-0565

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-529-590	Property Owner:	U.S. 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:	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				
2016	\$3,900	\$1,300	\$1,300	(\$2,600)

TAXABLE VALUE				
2016	\$3,900	\$1,300	\$1,300	(\$2,600)

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

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

If excess taxes have been paid as a 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: 154-17-0566

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-530-157	Property Owner:	U.S. 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:	OKEMOS PUBLIC SCHOOLS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$60,400	\$54,300	\$54,300	(\$6,100)


TAXABLE VALUE				
2016	\$60,400	\$54,300	\$54,300	(\$6,100)

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: 154-17-0579

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	013-004-015-00	Property Owner:	SHARON K. DAVIS
Classification:	REAL		9951 N. LAKE ROAD
County:	LAPEER		OTTER LAKE, MI 48464
Assessment Unit:	TWP of MARATHON	Assessing Officer / Equalization Director:	THOMAS C. VALENTINE
Village:	NONE		P.O. BOX 457
School District:	LAKEVILLE COMM SCHOOL DIST		COLUMBIAVILLE, MI 48421

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$72,300	\$72,300	\$72,300
TAXABLE VALUE				
2017	\$0	\$53,242	\$53,242	\$53,242


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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: 154-17-0584

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-100-025-100-052-00	Property Owner:	JACK E. & MARIAN TIRRELL TRUST
Classification:	REAL		615 W. KALAMO HWY.
County:	EATON		CHARLOTTE, MI 48813
Assessment Unit:	TWP of CARMEL	Assessing Officer / Equalization Director:	
Village:	NONE		RANDY L. JEWELL
School District:	CHARLOTTE PUBLIC SCHOOLS		298 BONNIE BROOK
			CHARLOTTE, MI 48813

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$387,912	\$395,635	\$395,635	\$7,723

TAXABLE VALUE				
2015	\$127,511	\$136,239	\$136,239	\$8,728

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

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

If excess taxes have been paid as a 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: 154-17-0585

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-529-837	Property Owner:	FIT BODY BOOT CAMP	
Classification:	PERSONAL		1429 SMITHFIELD AVE.	
County:	INGHAM		EAST LANSING, MI 48823	
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				
2015	\$2,900	\$0	\$0	(\$2,900)

TAXABLE VALUE				
2015	\$2,900	\$0	\$0	(\$2,900)

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

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

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

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: 154-17-0586

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-530-125	Property Owner:	FORMULA 12 FITNESS
Classification:	PERSONAL		1429 SMITHFIELD AVE.
County:	INGHAM		EAST LANSING, MI 48823
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	\$2,000	\$0	\$0	(\$2,000)

TAXABLE VALUE				
2017	\$2,000	\$0	\$0	(\$2,000)

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

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

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

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: 154-17-0587

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-530-211	Property Owner:	FUN TECH
Classification:	PERSONAL		VERONICA GARCIA
County:	INGHAM		208 W. GRAND RIVER AVE., #1
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	LANSING, MI 48906-4809
Village:	NONE		DAVID C. LEE
School District:	OKEMOS PUBLIC SCHOOLS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$15,000	\$0	\$0	(\$15,000)

TAXABLE VALUE				
2017	\$15,000	\$0	\$0	(\$15,000)

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

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

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

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: 154-17-0588

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-21-022-665	Property Owner:	RYAR CONSTRUCTION
Classification:	PERSONAL		5839 DIX DR. NE
County:	KENT		BELMONT, MI 49306
Assessment Unit:	TWP of GRAND RAPIDS	Assessing Officer / Equalization Director:	ROBIN L. ROTHLEY
Village:	NONE		1836 E. BELTLINE, NE
School District:	FOREST HILLS PUBLIC SCHOOL		GRAND RAPIDS, MI 49525

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$20,000	\$20,000	\$20,000
2017	\$0	\$21,400	\$21,400	\$21,400
TAXABLE VALUE				
2016	\$0	\$20,000	\$20,000	\$20,000
2017	\$0	\$21,400	\$21,400	\$21,400

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: 154-17-0593

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	29-53-860-023-02	Property Owner:	EMD INVESTMENTS LLC
Classification:	REAL		300 WOODSIDE DR.
County:	GRATIOT		ST. LOUIS, MI 48880
Assessment Unit:	CITY of ST. LOUIS	Assessing Officer / Equalization Director:	TERESA M. WARD
Village:	NONE		300 N. MILL STREET
School District:	ST LOUIS PUBLIC SCHOOLS		ST. LOUIS, MI 48880

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$216,000	\$294,394	\$294,394	\$78,394
2016	\$231,600	\$308,161	\$308,161	\$76,561
2017	\$246,700	\$321,820	\$321,820	\$75,120
TAXABLE VALUE				
2015	\$216,000	\$294,394	\$294,394	\$78,394
2016	\$216,648	\$293,209	\$293,209	\$76,561
2017	\$218,597	\$293,717	\$293,717	\$75,120

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

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

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

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: 154-17-0594

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	29-53-875-027-00	Property Owner:	APEX MARINE INC.
Classification:	REAL-IFT		300 WOODSIDE DR.
County:	GRATIOT		ST. LOUIS, MI 48880
Assessment Unit:	CITY of ST. LOUIS	Assessing Officer / Equalization Director:	TERESA M. WARD
Village:	NONE		300 N. MILL STREET
School District:	ST LOUIS PUBLIC SCHOOLS		ST. LOUIS, MI 48880

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$118,400	\$0	\$0	(\$118,400)
2016	\$118,400	\$0	\$0	(\$118,400)
2017	\$118,400	\$0	\$0	(\$118,400)
TAXABLE VALUE				
2015	\$118,400	\$0	\$0	(\$118,400)
2016	\$118,400	\$0	\$0	(\$118,400)
2017	\$118,400	\$0	\$0	(\$118,400)

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: 154-17-0595

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	05-06-555-036	Property Owner:	ALLEN & JANELL STREU
Classification:	REAL		1030 S. DAYTON ST.
County:	GENESEE		DAVISON, MI 48423
Assessment Unit:	TWP of DAVISON	Assessing Officer / Equalization Director:	HEATHER J. MACDERMAID
Village:	NONE		1280 N. IRISH ROAD
School District:	KEARSLEY COMMUNITY SCHOO		DAVISON, MI 48423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$70,000	\$70,000	\$70,000
TAXABLE VALUE				
2017	\$0	\$58,916	\$58,916	\$58,916


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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: **154-17-0598**

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	D-03-29-301-015	Property Owner:	OWEN N. TOWNSEND
Classification:	REAL		692 AUTUMN VALLEY DR.
County:	OAKLAND		ORTONVILLE, MI 48462
Assessment Unit:	TWP of BRANDON	Assessing Officer / Equalization Director:	WILLIAM D. THOMPSON
Village:	NONE		395 MILL STREET, BOX 395
School District:	BRANDON SCHOOL DISTRICT		ORTONVILLE, MI 48462

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$23,500	\$120,470	\$120,470	\$96,970
2017	\$27,000	\$124,870	\$124,870	\$97,870
TAXABLE VALUE				
2016	\$23,500	\$120,470	\$120,470	\$96,970
2017	\$23,710	\$121,550	\$121,550	\$97,840

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

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

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

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: 154-17-0601

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	80-13-003-026-20	Property Owner:	ORIA J. & LOVINA BONTRAGER
Classification:	REAL		51563 CR 673
County:	VAN BUREN		LAWRENCE, MI 49064
Assessment Unit:	TWP of LAWRENCE	Assessing Officer / Equalization Director:	BENJAMIN A. BROUSSEAU
Village:	NONE		P.O. BOX 442
School District:	LAWRENCE PUBLIC SCHOOL DI		LAWRENCE, MI 49064

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$89,100	\$89,100	\$89,100
TAXABLE VALUE				
2017	\$0	\$89,100	\$89,100	\$89,100

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.

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: **154-17-0602**

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-081-593	Property Owner:	GFL ENVIRONMENTAL USA, INC.
Classification:	PERSONAL		6200 ELMRIDGE DR.
County:	WASHTENAW		STERLING HEIGHTS, MI 48313
Assessment Unit:	CITY of ANN ARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID R. PETRAK
School District:	ANN ARBOR PUBLIC SCHOOLS		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$31,000	\$31,000	\$31,000
2016	\$0	\$26,900	\$26,900	\$26,900
2017	\$0	\$129,100	\$129,100	\$129,100
TAXABLE VALUE				
2015	\$0	\$31,000	\$31,000	\$31,000
2016	\$0	\$26,900	\$26,900	\$26,900
2017	\$0	\$129,100	\$129,100	\$129,100

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: 154-17-0603

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	71-999-99-2011-108	Property Owner:	WF WHELAN CO.
Classification:	PERSONAL		41425 JOY ROAD
County:	WAYNE		CANTON, MI 48187
Assessment Unit:	TWP of CANTON	Assessing Officer / Equalization Director:	AARON P. POWERS
Village:	NONE		1150 S. CANTON CENTER ROAD
School District:	PLYMOUTH CANTON COMM SCH		CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$471,490	\$590,570	\$590,570	\$119,080
2017	\$370,840	\$538,390	\$538,390	\$167,550
TAXABLE VALUE				
2016	\$471,490	\$590,570	\$590,570	\$119,080
2017	\$370,840	\$538,390	\$538,390	\$167,550

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

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

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

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: **154-17-0604**

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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: 08-06-035-017-65	Property Owner: FAWN RENE KIMMEL TRUST
Classification: REAL	3668 E M-79 HWY
County: BARRY	HASTINGS, MI 49058
Assessment Unit: TWP of HASTINGS	Assessing Officer / Equalization Director:
Village: NONE	OWEN R. SMITH, JR.
School District: HASTINGS AREA SCHOOL DIST.	885 RIVER ROAD
	HASTINGS, MI 49058

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$59,600	\$59,600	\$59,600
 TAXABLE VALUE				
2017	\$0	\$59,102	\$59,102	\$59,102


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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: 154-17-0605

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-02-32-200-045	Property Owner:	STEVEN ZAAGMAN
Classification:	REAL		1525 LUCKY LANE, NE
County:	KENT		SPARTA, MI 49345
Assessment Unit:	TWP of SOLON	Assessing Officer / Equalization Director:	THOMAS G. DOANE
Village:	NONE		15185 ALGOMA AVENUE
School District:	KENT CITY COMMUNITY SCHOO		CEDAR SPRINGS, MI 49319

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$63,400	\$63,400	\$63,400
TAXABLE VALUE				
2017	\$0	\$58,118	\$58,118	\$58,118

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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
Issued March 2, 2018**

Docket Number: **154-17-0606**

The State Tax Commission, at a meeting held on February 13, 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:	0914-10-476-007	Property Owner:	CHONTEL WHITFIELD
Classification:	REAL		29804 ELMGROVE
County:	MACOMB		ST. CLAIR SHORES, MI 48082
Assessment Unit:	CITY of ST. CLAIR SHORES	Assessing Officer / Equalization Director:	
Village:	NONE		TERI L. SOCIA
School District:	LAKESHORE PUBLIC SCHOOLS		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$83,461	\$83,461	\$83,461
 TAXABLE VALUE				
2017	\$0	\$59,233	\$59,233	\$59,233


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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: 154-17-0609

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-06-07-351-074	Property Owner:	MARLA C. GREGUREK
Classification:	REAL		850 CYPRESS POINT WAY
County:	KENT		OCEANSIDE, CA 92058
Assessment Unit:	TWP of ALGOMA	Assessing Officer / Equalization Director:	JASON R. ROSENZWEIG
Village:	NONE		10531 ALGOMA AVENUE
School District:	SPARTA AREA SCHOOLS		ROCKFORD, MI 49341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$56,100	\$56,100	\$56,100
TAXABLE VALUE				
2017	\$0	\$48,785	\$48,785	\$48,785


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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: 154-17-0610

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	80-44-349-031-00	Property Owner:	SECRETARY OF VETERANS AFFAIRS
Classification:	REAL		C/O DEPT OF VET AFFR/LOAN GUARANTY SVC.
County:	VAN BUREN		3401 WEST END AVE., STE 760W
Assessment Unit:	TWP of LAWRENCE	Assessing Officer / Equalization Director:	NASHVILLE, TN 37203
Village:	Village of LAWRENCE		BENJAMIN A. BROUSSEAU
School District:	LAWRENCE PUBLIC SCHOOL DI		P.O. BOX 442
			LAWRENCE, MI 49064

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$56,600	\$56,600	\$56,600
TAXABLE VALUE				
2017	\$0	\$48,811	\$48,811	\$48,811

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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
Issued March 2, 2018**

Docket Number: **154-17-0612**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-14-07-326-016	Property Owner:	VAL KARAS & VICKI BUTLER
Classification:	REAL		2333 SWENSBERG AVE., NE
County:	KENT		GRAND RAPIDS, MI 49505
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$81,900	\$81,900	\$81,900
TAXABLE VALUE				
2017	\$0	\$63,754	\$63,754	\$63,754

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: 154-17-0613

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-14-23-157-007	Property Owner:	DONALD SOMERVILLE
Classification:	REAL		27010 KOERBER
County:	MACOMB		ST. CLAIR SHORES, MI 48081
Assessment Unit:	CITY of ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA
Village:	NONE		27600 JEFFERSON CIRCLE DRIVE
School District:	LAKEVIEW PUBLIC SCHOOLS		ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$137,700	\$132,716	\$132,716	(\$4,984)
2016	\$153,100	\$148,133	\$148,133	(\$4,967)
2017	\$154,400	\$149,470	\$149,470	(\$4,930)
TAXABLE VALUE				
2015	\$126,200	\$121,213	\$121,213	(\$4,987)
2016	\$126,500	\$121,576	\$121,576	(\$4,924)
2017	\$127,600	\$122,671	\$122,671	(\$4,929)

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

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

If excess taxes have been paid as a 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: 154-17-0627

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	070-023-200-010-00	Property Owner:	BASIL F. O'DELL
Classification:	REAL		420 E. MAIN ST.
County:	IOSCO		HALE, MI 48739
Assessment Unit:	TWP of PLAINFIELD	Assessing Officer / Equalization Director:	TAMMY A. FALL
Village:	NONE		P.O. BOX 247
School District:	HALE AREA SCHOOLS		HALE, MI 48739

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$35,200	\$35,200	\$35,200
TAXABLE VALUE				
2017	\$0	\$35,113	\$35,113	\$35,113

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

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

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: 154-17-0628

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	BL2-430-0040-00	Property Owner:	DOUGLAS HOLMES
Classification:	REAL		310 N. LANE ST.
County:	LENAWEE		BLISSFIELD, MI 49228
Assessment Unit:	TWP of BLISSFIELD	Assessing Officer / Equalization Director:	
Village:	Village of BLISSFIELD		CHRISTOPHER R. RENIUS
School District:	BLISSFIELD COMMUNITY SCHO		6946 MEADOWVIEW DRIVE
			LAMBERTVILLE, MI 48144

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$65,300	\$65,300	\$65,300
TAXABLE VALUE				
2017	\$0	\$64,300	\$64,300	\$64,300

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

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

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

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

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: 154-17-0630

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	07-08-579-014	Property Owner:	AEP CHARTER GENESEE
Classification:	REAL		222 SW COLUMBIA, STE 1750
County:	GENESEE		PORTLAND, OR 97201
Assessment Unit:	TWP of FLINT	Assessing Officer / Equalization Director:	
Village:	NONE		WILLIAM E. FOWLER
School District:	CARMAN-AINSWORTH SCHOOLS		1490 S. DYE ROAD
			FLINT, MI 48532

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$80,600	\$1,634,000	\$1,634,000	\$1,553,400

TAXABLE VALUE				
2017	\$80,600	\$1,634,000	\$1,634,000	\$1,553,400

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: 154-17-0632

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	38-913-14-38-090-520-18	Property Owner:	METRO PCS
Classification:	PERSONAL		21150 COOLIDGE HWY.
County:	JACKSON		OAK PARK, MI 48237
Assessment Unit:	TWP of LEONI	Assessing Officer / Equalization Director:	CARY ANNE STILES
Village:	NONE		913 FIFTH STREET, BOX 375
School District:	EAST JACKSON COMMUNITY SC		MICHIGAN CENTER, MI 49254

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$5,000	\$3,246	\$3,246	(\$1,754)


TAXABLE VALUE				
2017	\$5,000	\$3,246	\$3,246	(\$1,754)

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

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

If excess taxes have been paid as a 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: 154-17-0633

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	49-004-630-021-00	Property Owner:	MICHAEL SCHON
Classification:	REAL		W14118 E. ARLEN ST.
County:	MACKINAC		ENGADINE, MI 49827
Assessment Unit:	TWP of GARFIELD	Assessing Officer / Equalization Director:	JANET K. MAKI
Village:	NONE		6402 COUNTY ROAD 457
School District:	ENGADINE CONSOLIDATED SCH		NEWBERRY, MI 49868

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$57,191	\$57,191	\$57,191
TAXABLE VALUE				
2017	\$0	\$56,205	\$56,205	\$56,205


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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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
Issued March 2, 2018**

Docket Number: **154-17-0635**

The State Tax Commission, at a meeting held on February 13, 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:	22052-740-045-00	Property Owner:	JAMIE & LINDSAY RICHER
Classification:	REAL		916 TURNER DR.
County:	DICKINSON		KINGSFORD, MI 49802
Assessment Unit:	CITY of KINGSFORD	Assessing Officer / Equalization Director:	
			AMY M. PAYANT
Village:	NONE		305 S. CARPENTER AVENUE
School District:	BREITUNG TWP SCHOOL DISTRI		KINGSFORD, MI 49802

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


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

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

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: 154-17-0650

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	74-06-598-0023-000	Property Owner:	RICHARD P. & PATRICIA A. BLONDE
Classification:	REAL		1509 CANTERBURY ST.
County:	SAINT CLAIR		ADRIAN, MI 49221
Assessment Unit:	CITY of PORT HURON	Assessing Officer / Equalization Director:	RYAN P. PORTE
Village:	NONE		100 MCMORRAN BOULEVARD
School District:	PORT HURON AREA SCHOOL DI		PORT HURON, MI 48060

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$87,500	\$87,500	\$87,500
TAXABLE VALUE				
2017	\$0	\$71,767	\$71,767	\$71,767

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: 154-17-0651

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	75-016-035-002-00	Property Owner:	GRABER FARMS
Classification:	REAL		20065 HAYBRIDGE RD.
County:	SAINT JOSEPH		WHITE PIGEON, MI 49099
Assessment Unit:	TWP of WHITE PIGEON	Assessing Officer / Equalization Director:	KEVIN SCOTT HARRIS
Village:	NONE		67482 COYOTE TRAIL
School District:	WHITE PIGEON COMM SCH DIST		EDWARDSBURG, MI 49112

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$437,500	\$437,500	\$437,500
TAXABLE VALUE				
2017	\$0	\$127,818	\$127,818	\$127,818

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: 154-17-0652

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-007-017-00	Property Owner:	KENNETH ALBERS
Classification:	REAL		4225 115TH AVE.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665


YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$3,200	\$24,004	\$24,004	\$20,804
2016	\$3,200	\$23,884	\$23,884	\$20,684
2017	\$3,600	\$25,917	\$25,917	\$22,317
TAXABLE VALUE				
2015	\$3,200	\$20,949	\$20,949	\$17,749
2016	\$3,200	\$21,012	\$21,012	\$17,812
2017	\$3,228	\$21,201	\$21,201	\$17,973

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

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

If excess taxes have been paid as a 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: 154-17-0653

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-450-025-00	Property Owner:	KENDRA BACKING
Classification:	REAL		4326 E. EATON HIGHWAY
County:	OSCEOLA		SUNFIELD, MI 48890
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$32,300	\$34,627	\$34,627	\$2,327
2016	\$32,100	\$35,116	\$35,116	\$3,016
2017	\$37,100	\$40,311	\$40,311	\$3,211
TAXABLE VALUE				
2015	\$31,699	\$34,194	\$34,194	\$2,495
2016	\$31,794	\$34,296	\$34,296	\$2,502
2017	\$32,080	\$34,605	\$34,605	\$2,525

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

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

If excess taxes have been paid as a 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: 154-17-0654

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-006-015-00	Property Owner:	KEVIN BARRETT TRUST
Classification:	REAL		2121 E. HUDSON AVE.
County:	OSCEOLA		ROYAL OAK, MI 48067-3530
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$13,500	\$29,980	\$29,980	\$16,480
2016	\$14,600	\$30,670	\$30,670	\$16,070
2017	\$15,000	\$31,992	\$31,992	\$16,992
TAXABLE VALUE				
2015	\$13,500	\$28,600	\$28,600	\$15,100
2016	\$13,540	\$28,685	\$28,685	\$15,145
2017	\$13,661	\$28,944	\$28,944	\$15,283

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

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

If excess taxes have been paid as a 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: 154-17-0655

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-028-004-00	Property Owner:	SCOT & NICOLE BOYD
Classification:	REAL		1902 100TH AVE.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
Village:	NONE		KIMBER L. WESTMAAS
School District:	EVART PUBLIC SCHOOLS		4813 APPLEBY ROAD
			MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$134,500	\$179,751	\$179,751	\$45,251
2016	\$136,500	\$180,858	\$180,858	\$44,358
2017	\$136,300	\$184,176	\$184,176	\$47,876
TAXABLE VALUE				
2015	\$124,358	\$170,105	\$170,105	\$45,747
2016	\$124,731	\$170,615	\$170,615	\$45,884
2017	\$125,853	\$172,151	\$172,151	\$46,298

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

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

If excess taxes have been paid as a 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: 154-17-0656

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-001-009-00	Property Owner:	DAVID & DIANE BRANTLEY
Classification:	REAL		154 HOWLAND PINES DR.
County:	OSCEOLA		OXFORD, MI 48371
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665


YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$95,300	\$99,884	\$99,884	\$4,584
2016	\$111,700	\$121,560	\$121,560	\$9,860
2017	\$114,200	\$119,124	\$119,124	\$4,924
TAXABLE VALUE				
2015	\$94,284	\$98,869	\$98,869	\$4,585
2016	\$94,566	\$99,165	\$99,165	\$4,599
2017	\$95,417	\$100,058	\$100,058	\$4,641

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

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

If excess taxes have been paid as a 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: 154-17-0657

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-006-008-01	Property Owner:	EVELYN BROWN
Classification:	REAL		11422 5 MILE RD.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$16,600	\$22,038	\$22,038	\$5,438
2016	\$19,200	\$24,509	\$24,509	\$5,309
2017	\$21,200	\$26,821	\$26,821	\$5,621
TAXABLE VALUE				
2015	\$16,600	\$22,038	\$22,038	\$5,438
2016	\$16,649	\$22,104	\$22,104	\$5,455
2017	\$16,798	\$22,303	\$22,303	\$5,505

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

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

If excess taxes have been paid as a 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: 154-17-0659

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-460-010-00	Property Owner:	CHARLES & BETTY COLE
Classification:	REAL		8740 WHEELER RD.
County:	OSCEOLA		CONCORD, MI 49237
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$18,300	\$24,011	\$24,011	\$5,711
2016	\$18,300	\$25,694	\$25,694	\$7,394
2017	\$18,300	\$26,164	\$26,164	\$7,864
TAXABLE VALUE				
2015	\$5,405	\$15,845	\$15,845	\$10,440
2016	\$5,421	\$15,893	\$15,893	\$10,472
2017	\$5,469	\$16,036	\$16,036	\$10,567

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

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

If excess taxes have been paid as a 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: 154-17-0661

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-028-005-10	Property Owner:	TERRY & LINDA CUSTER
Classification:	REAL		9778 BIG STONE LAKE RD.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$34,100	\$74,777	\$74,777	\$40,677
2016	\$35,100	\$74,943	\$74,943	\$39,843
2017	\$35,100	\$78,069	\$78,069	\$42,969
TAXABLE VALUE				
2015	\$21,437	\$66,897	\$66,897	\$45,460
2016	\$21,501	\$67,097	\$67,097	\$45,596
2017	\$21,694	\$67,701	\$67,701	\$46,007

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

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

If excess taxes have been paid as a 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: 154-17-0662

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-023-008-00	Property Owner:	DAVID & KATHLEEN ELDER
Classification:	REAL		7659 2 MILE RD.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$148,100	\$192,176	\$192,176	\$44,076
2016	\$159,400	\$202,603	\$202,603	\$43,203
2017	\$159,400	\$206,026	\$206,026	\$46,626
TAXABLE VALUE				
2015	\$138,941	\$178,858	\$178,858	\$39,917
2016	\$139,357	\$179,395	\$179,395	\$40,038
2017	\$140,611	\$181,010	\$181,010	\$40,399

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

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

If excess taxes have been paid as a 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: 154-17-0663

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-600-004-00	Property Owner:	GLYNN & SUSAN RUSSELL
Classification:	REAL		PO BOX 62
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$31,800	\$38,665	\$38,665	\$6,865
2016	\$31,700	\$40,563	\$40,563	\$8,863
2017	\$33,000	\$42,398	\$42,398	\$9,398
TAXABLE VALUE				
2015	\$31,597	\$38,665	\$38,665	\$7,068
2016	\$31,691	\$38,781	\$38,781	\$7,090
2017	\$31,976	\$39,130	\$39,130	\$7,154

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

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

If excess taxes have been paid as a 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: 154-17-0664

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-004-008-00	Property Owner:	TONY EVERETT
Classification:	REAL		9616 5 MILE RD.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$1,100	\$20,212	\$20,212	\$19,112
2016	\$1,100	\$19,965	\$19,965	\$18,865
2017	\$1,100	\$21,304	\$21,304	\$20,204
TAXABLE VALUE				
2015	\$1,100	\$17,343	\$17,343	\$16,243
2016	\$1,100	\$17,395	\$17,395	\$16,295
2017	\$1,100	\$17,552	\$17,552	\$16,452

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

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

If excess taxes have been paid as a 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: 154-17-0665

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-003-026-00	Property Owner:	EDWIN FITZGERALD TRUST
Classification:	REAL		8956 RIVER RD.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$68,300	\$69,775	\$69,775	\$1,475
2016	\$68,100	\$69,286	\$69,286	\$1,186
2017	\$74,200	\$75,170	\$75,170	\$970
TAXABLE VALUE				
2015	\$68,300	\$69,775	\$69,775	\$1,475
2016	\$68,100	\$69,286	\$69,286	\$1,186
2017	\$68,712	\$69,910	\$69,910	\$1,198

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

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

If excess taxes have been paid as a 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: 154-17-0666

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-372-097-00	Property Owner:	SCOTT & ANN FORSYTHE
Classification:	REAL		6455 CENTER RD.
County:	OSCEOLA		FENTON, MI 48430
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$37,200	\$41,446	\$41,446	\$4,246
2016	\$45,300	\$50,803	\$50,803	\$5,503
2017	\$50,300	\$56,159	\$56,159	\$5,859
TAXABLE VALUE				
2015	\$19,809	\$24,652	\$24,652	\$4,843
2016	\$19,868	\$24,726	\$24,726	\$4,858
2017	\$20,046	\$24,949	\$24,949	\$4,903

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

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

If excess taxes have been paid as a 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: 154-17-0667

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-372-101-00	Property Owner:	SCOTT & ANN FORSYTHE
Classification:	REAL		6455 CENTER RD.
County:	OSCEOLA		FENTON, MI 48430
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$17,500	\$23,006	\$23,006	\$5,506
2016	\$17,500	\$24,636	\$24,636	\$7,136
2017	\$17,500	\$25,098	\$25,098	\$7,598
TAXABLE VALUE				
2015	\$17,500	\$23,006	\$23,006	\$5,506
2016	\$17,500	\$23,075	\$23,075	\$5,575
2017	\$17,500	\$23,283	\$23,283	\$5,783

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

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

If excess taxes have been paid as a 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: 154-17-0668

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-006-013-00	Property Owner:	DANIEL & CONNIE FRANK
Classification:	REAL		11770 US 10
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$25,500	\$29,224	\$29,224	\$3,724
2016	\$30,000	\$33,743	\$33,743	\$3,743
2017	\$32,900	\$36,982	\$36,982	\$4,082
TAXABLE VALUE				
2015	\$25,500	\$29,224	\$29,224	\$3,724
2016	\$25,576	\$29,311	\$29,311	\$3,735
2017	\$25,806	\$29,575	\$29,575	\$3,769

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: **154-17-0669**

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-600-001-00	Property Owner:	ANTHONY & TERRI FRITZ
Classification:	REAL		9296 RIVER BEND DR.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$17,000	\$19,243	\$19,243	\$2,243
2016	\$16,900	\$19,837	\$19,837	\$2,937
2017	\$16,900	\$20,060	\$20,060	\$3,160
TAXABLE VALUE				
2015	\$17,000	\$19,243	\$19,243	\$2,243
2016	\$16,900	\$19,301	\$19,301	\$2,401
2017	\$16,900	\$19,475	\$19,475	\$2,575

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

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

If excess taxes have been paid as a 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
Issued March 2, 2018**

Docket Number: **154-17-0670**

The State Tax Commission, at a meeting held on February 13, 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:	6703-002-012-20	Property Owner:	DEBORAH L. GARNER
Classification:	REAL		5159 70TH AVE.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
Village:	NONE		KIMBER L. WESTMAAS
School District:	EVART PUBLIC SCHOOLS		4813 APPLEBY ROAD
			MARION, MI 49665


<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$99,700	\$130,543	\$130,543	\$30,843
2016	\$113,200	\$143,779	\$143,779	\$30,579
2017	\$116,900	\$149,798	\$149,798	\$32,898
TAXABLE VALUE				
2015	\$99,700	\$128,953	\$128,953	\$29,253
2016	\$99,999	\$129,340	\$129,340	\$29,341
2017	\$100,898	\$130,504	\$130,504	\$29,606

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

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

If excess taxes have been paid as a 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: 154-17-0671

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-005-016-00	Property Owner:	JOHN & RITA GILL
Classification:	REAL		4174 WINTERWOOD CT. NE
County:	OSCEOLA		GRAND RAPIDS, MI 49525-3440
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$76,600	\$84,090	\$84,090	\$7,490
2016	\$82,300	\$89,711	\$89,711	\$7,411
2017	\$87,200	\$95,158	\$95,158	\$7,958
TAXABLE VALUE				
2015	\$64,979	\$78,461	\$78,461	\$13,482
2016	\$65,173	\$78,696	\$78,696	\$13,523
2017	\$65,759	\$79,404	\$79,404	\$13,645

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

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

If excess taxes have been paid as a 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: 154-17-0673

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-600-008-00	Property Owner:	ROBERT GREEN
Classification:	REAL		9416 RIVER BEND DR.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$45,100	\$47,809	\$47,809	\$2,709
2016	\$44,900	\$48,393	\$48,393	\$3,493
2017	\$44,300	\$47,999	\$47,999	\$3,699
TAXABLE VALUE				
2015	\$29,662	\$36,309	\$36,309	\$6,647
2016	\$29,750	\$36,418	\$36,418	\$6,668
2017	\$30,017	\$36,746	\$36,746	\$6,729

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

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

If excess taxes have been paid as a 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: 154-17-0674

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-003-032-00	Property Owner:	DELORES HEWSON
Classification:	REAL		8856 RIVER RD.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
Village:	NONE		KIMBER L. WESTMAAS
School District:	EVART PUBLIC SCHOOLS		4813 APPLEBY ROAD
			MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$21,500	\$27,001	\$27,001	\$5,501
2016	\$21,700	\$27,087	\$27,087	\$5,387
2017	\$28,800	\$34,609	\$34,609	\$5,809
TAXABLE VALUE				
2015	\$21,500	\$27,001	\$27,001	\$5,501
2016	\$21,564	\$27,082	\$27,082	\$5,518
2017	\$21,758	\$27,326	\$27,326	\$5,568

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

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

If excess taxes have been paid as a 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: 154-17-0675

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-014-015-00	Property Owner:	ROBERT & LAURA HOPKINS
Classification:	REAL		PO BOX 728
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$119,400	\$138,729	\$138,729	\$19,329
2016	\$138,600	\$157,530	\$157,530	\$18,930
2017	\$146,900	\$167,312	\$167,312	\$20,412
TAXABLE VALUE				
2015	\$110,967	\$128,501	\$128,501	\$17,534
2016	\$128,499	\$146,087	\$146,087	\$17,588
2017	\$142,995	\$160,702	\$160,702	\$17,707

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

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

If excess taxes have been paid as a 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: 154-17-0676

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-006-048-00	Property Owner:	DELEADA HUBBARD
Classification:	REAL		PO BOX 443
County:	OSCEOLA		EVART, MI 49631-0443
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$25,400	\$28,946	\$28,946	\$3,546
2016	\$26,700	\$30,217	\$30,217	\$3,517
2017	\$28,600	\$32,384	\$32,384	\$3,784
TAXABLE VALUE				
2015	\$20,479	\$26,668	\$26,668	\$6,189
2016	\$20,540	\$26,748	\$26,748	\$6,208
2017	\$20,724	\$26,988	\$26,988	\$6,264

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

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

If excess taxes have been paid as a 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: 154-17-0677

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-450-001-00	Property Owner:	SUSAN HULL
Classification:	REAL		1329 N. DIANE CIRCLE
County:	OSCEOLA		MESA, AZ 85203
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$24,800	\$39,787	\$39,787	\$14,987
2016	\$24,700	\$44,078	\$44,078	\$19,378
2017	\$25,500	\$46,083	\$46,083	\$20,583
TAXABLE VALUE				
2015	\$24,688	\$39,787	\$39,787	\$15,099
2016	\$24,700	\$39,906	\$39,906	\$15,206
2017	\$24,922	\$40,265	\$40,265	\$15,343

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

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

If excess taxes have been paid as a 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: 154-17-0678

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-005-022-00	Property Owner:	LARRY JOHNSON
Classification:	REAL		12441 5 MILE RD.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$7,800	\$13,428	\$13,428	\$5,628
2016	\$8,300	\$13,795	\$13,795	\$5,495
2017	\$9,100	\$14,918	\$14,918	\$5,818
TAXABLE VALUE				
2015	\$7,800	\$13,428	\$13,428	\$5,628
2016	\$7,823	\$13,469	\$13,469	\$5,646
2017	\$7,893	\$13,590	\$13,590	\$5,697

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

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

If excess taxes have been paid as a 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: 154-17-0679

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-006-047-00	Property Owner:	SANDRA KALLAS & SOPHIA ELLIOTT
Classification:	REAL		18622 IROQUOIS DR.
County:	OSCEOLA		SPRING LAKE, MI 49456
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$24,900	\$27,158	\$27,158	\$2,258
2016	\$26,100	\$28,339	\$28,339	\$2,239
2017	\$27,700	\$30,109	\$30,109	\$2,409
TAXABLE VALUE				
2015	\$19,198	\$23,143	\$23,143	\$3,945
2016	\$19,255	\$23,212	\$23,212	\$3,957
2017	\$19,428	\$23,421	\$23,421	\$3,993

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

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

If excess taxes have been paid as a 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: **154-17-0680**

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-450-004-00	Property Owner:	ROBERT & DOROTHY MASTERS
Classification:	REAL		1109 N. SINGLETON
County:	OSCEOLA		TITUSVILLE, FL 32796
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$24,400	\$26,156	\$26,156	\$1,756
2016	\$24,600	\$26,867	\$26,867	\$2,267
2017	\$27,500	\$29,904	\$29,904	\$2,404
TAXABLE VALUE				
2015	\$24,400	\$26,156	\$26,156	\$1,756
2016	\$24,473	\$26,235	\$26,235	\$1,762
2017	\$24,693	\$26,471	\$26,471	\$1,778

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

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

If excess taxes have been paid as a 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: 154-17-0681

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-006-004-00	Property Owner:	JOHN & KATHERINE MATTHEWS TRUST
Classification:	REAL		11262 US 10
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$68,900	\$93,150	\$93,150	\$24,250
2016	\$73,400	\$97,366	\$97,366	\$23,966
2017	\$78,700	\$104,399	\$104,399	\$25,699
TAXABLE VALUE				
2015	\$65,430	\$88,020	\$88,020	\$22,590
2016	\$65,626	\$88,284	\$88,284	\$22,658
2017	\$66,216	\$89,078	\$89,078	\$22,862

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

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

If excess taxes have been paid as a 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: 154-17-0682

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-450-015-00	Property Owner:	ALBERT PARRISH
Classification:	REAL		5688 W. THOMAS CT.
County:	OSCEOLA		HOMOSASSA, FL 34446
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$18,500	\$21,228	\$21,228	\$2,728
2016	\$18,500	\$22,027	\$22,027	\$3,527
2017	\$19,600	\$23,345	\$23,345	\$3,745
TAXABLE VALUE				
2015	\$16,958	\$21,228	\$21,228	\$4,270
2016	\$17,008	\$21,292	\$21,292	\$4,284
2017	\$17,161	\$21,484	\$21,484	\$4,323

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

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

If excess taxes have been paid as a 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: 154-17-0683

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-460-011-00	Property Owner:	LANNY & KATHIE PATRICK
Classification:	REAL		975 KUEBLER DR.
County:	OSCEOLA		ANN ARBOR, MI 48103
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$42,300	\$46,590	\$46,590	\$4,290
2016	\$42,100	\$47,622	\$47,622	\$5,522
2017	\$47,700	\$53,538	\$53,538	\$5,838
TAXABLE VALUE				
2015	\$41,452	\$46,378	\$46,378	\$4,926
2016	\$41,576	\$46,517	\$46,517	\$4,941
2017	\$41,950	\$46,936	\$46,936	\$4,986

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

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

If excess taxes have been paid as a 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: 154-17-0684

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-460-018-00	Property Owner:	LANNY & KATHIE PATRICK
Classification:	REAL		18545 GRASS LAKE RD.
County:	OSCEOLA		MANCHESTER, MI 48158
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$3,900	\$8,738	\$8,738	\$4,838
2016	\$3,900	\$10,106	\$10,106	\$6,206
2017	\$3,500	\$10,037	\$10,037	\$6,537
TAXABLE VALUE				
2015	\$1,857	\$8,738	\$8,738	\$6,881
2016	\$1,862	\$8,764	\$8,764	\$6,902
2017	\$1,878	\$8,843	\$8,843	\$6,965

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

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

If excess taxes have been paid as a 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: 154-17-0685

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-005-023-00	Property Owner:	PAUL SCHEPERS
Classification:	REAL		5018 110TH AVE.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$15,800	\$20,662	\$20,662	\$4,862
2016	\$18,500	\$23,330	\$23,330	\$4,830
2017	\$20,000	\$25,206	\$25,206	\$5,206
TAXABLE VALUE				
2015	\$15,800	\$20,662	\$20,662	\$4,862
2016	\$15,847	\$20,724	\$20,724	\$4,877
2017	\$15,989	\$20,910	\$20,910	\$4,921

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

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

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

This order 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: 154-17-0686

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-600-002-00	Property Owner:	CHARLES & JENNIFER SKOTYNSKY
Classification:	REAL		PO BOX 192
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$36,500	\$45,163	\$45,163	\$8,663
2016	\$36,300	\$47,517	\$47,517	\$11,217
2017	\$38,000	\$49,932	\$49,932	\$11,932
TAXABLE VALUE				
2015	\$36,068	\$45,163	\$45,163	\$9,095
2016	\$36,176	\$45,299	\$45,299	\$9,123
2017	\$36,501	\$45,706	\$45,706	\$9,205

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

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

If excess taxes have been paid as a 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: **154-17-0687**

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-006-054-00	Property Owner:	CHARLES & RONDA STRANGE
Classification:	REAL		5241 110TH AVE.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
Village:	NONE		KIMBER L. WESTMAAS
School District:	EVART PUBLIC SCHOOLS		4813 APPLEBY ROAD
			MARION, MI 49665

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$59,800	\$62,589	\$62,589	\$2,789
2016	\$64,200	\$66,960	\$66,960	\$2,760
2017	\$68,000	\$70,964	\$70,964	\$2,964
TAXABLE VALUE				
2015	\$54,480	\$56,832	\$56,832	\$2,352
2016	\$54,643	\$57,003	\$57,003	\$2,360
2017	\$55,134	\$57,516	\$57,516	\$2,382

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

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

If excess taxes have been paid as a 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: 154-17-0688

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-450-018-00	Property Owner:	TIMOTHY THEODORE
Classification:	REAL		10360 WOODSLEE DR.
County:	OSCEOLA		CARLETON, MI 48117
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$12,000	\$16,392	\$16,392	\$4,392
2017	\$15,000	\$19,677	\$19,677	\$4,677
TAXABLE VALUE				
2016	\$5,289	\$9,681	\$9,681	\$4,392
2017	\$5,336	\$9,768	\$9,768	\$4,432

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

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

If excess taxes have been paid as a 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: 154-17-0689

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-460-004-50	Property Owner:	TIMOTHY & LISA WALLBAUM
Classification:	REAL		1326 AUSTCOT DR.
County:	OSCEOLA		JACKSON, MI 49203
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$15,500	\$28,189	\$28,189	\$12,689
2016	\$15,400	\$31,781	\$31,781	\$16,381
2017	\$19,600	\$36,971	\$36,971	\$17,371
TAXABLE VALUE				
2015	\$15,443	\$28,189	\$28,189	\$12,746
2016	\$15,400	\$28,274	\$28,274	\$12,874
2017	\$15,538	\$28,528	\$28,528	\$12,990

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: 154-17-0690

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-372-103-00	Property Owner:	THOMAS & SUZANNE WEYDEMEYER
Classification:	REAL		8015 OTTER DR.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$8,100	\$10,985	\$10,985	\$2,885
2016	\$8,100	\$11,839	\$11,839	\$3,739
2017	\$8,100	\$12,081	\$12,081	\$3,981
TAXABLE VALUE				
2015	\$4,789	\$7,674	\$7,674	\$2,885
2016	\$4,803	\$7,697	\$7,697	\$2,894
2017	\$4,846	\$7,766	\$7,766	\$2,920

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

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

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

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: 154-17-0691

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-002-005-01	Property Owner:	VERN & BONNIE YARHOUSE
Classification:	REAL		7977 6 MILE RD.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665


YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$57,100	\$63,833	\$63,833	\$6,733
2016	\$60,800	\$67,496	\$67,496	\$6,696
2017	\$65,300	\$72,526	\$72,526	\$7,226
TAXABLE VALUE				
2015	\$36,973	\$43,410	\$43,410	\$6,437
2016	\$37,083	\$43,540	\$43,540	\$6,457
2017	\$37,416	\$43,932	\$43,932	\$6,516

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

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

If excess taxes have been paid as a 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: 154-17-0693

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6703-006-017-03	Property Owner:	BERNICE ZUREK
Classification:	REAL		11883 US 10
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
Village:	NONE		KIMBER L. WESTMAAS
School District:	EVART PUBLIC SCHOOLS		4813 APPLEBY ROAD
			MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$21,400	\$60,083	\$60,083	\$38,683
2016	\$24,800	\$63,186	\$63,186	\$38,386
2017	\$26,000	\$67,335	\$67,335	\$41,335
TAXABLE VALUE				
2015	\$12,842	\$56,789	\$56,789	\$43,947
2016	\$12,880	\$56,960	\$56,960	\$44,080
2017	\$12,995	\$57,472	\$57,472	\$44,477

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

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

If excess taxes have been paid as a 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
Issued March 2, 2018**

Docket Number: **154-17-0694**

The State Tax Commission, at a meeting held on February 13, 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:	03-01-024-010-20	Property Owner:	DESTINY PHILLIPS
Classification:	REAL		2551 116TH AVE.
County:	ALLEGAN		ALLEGAN, MI 49010
Assessment Unit:	TWP of ALLEGAN	Assessing Officer / Equalization Director:	
Village:	NONE		HEATHER J. MITCHELL
School District:	ALLEGAN PUBLIC SCHOOLS		33256 BERNICE AVENUE
			PAW PAW, MI 48079

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$33,900	\$33,900	\$33,900
 TAXABLE VALUE				
2017	\$0	\$30,228	\$30,228	\$30,228


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

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

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: 154-17-0695

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	3909-04-476-071	Property Owner:	REBECCA MARKUS
Classification:	REAL		5852 SOUTH 6TH ST.
County:	KALAMAZOO		KALAMAZOO, MI 49009
Assessment Unit:	TWP of TEXAS	Assessing Officer / Equalization Director:	
Village:	NONE		TED M. GRUIZENGA
School District:	MATTAWAN CONS SCHOOL DIST		7110 W. Q AVENUE
			KALAMAZOO, MI 49009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$106,500	\$106,500	\$106,500
TAXABLE VALUE				
2017	\$0	\$80,230	\$80,230	\$80,230

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

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

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: 154-17-0696

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	39-007-05-0045-000	Property Owner:	RAHEL TADESSE
Classification:	REAL		1335 BEACONSFIELD
County:	WAYNE		GROSSE POINTE PARK, MI 48230
Assessment Unit:	CITY of GROSSE PTE. PARK	Assessing Officer / Equalization Director:	ERIC A. DUNLAP
Village:	NONE		38110 N. EXECUTIVE DRIVE STE. 200
School District:	GROSSE POINTE PUBLIC SCHS		WESTLAND, MI 48185

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$65,073	\$65,073	\$65,073
TAXABLE VALUE				
2017	\$0	\$65,073	\$65,073	\$65,073

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

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

If excess taxes have been paid as a 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
Issued March 2, 2018**

Docket Number: **154-17-0697**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 09-180-P05-013-012-00 Classification: REAL County: BAY Assessment Unit: CITY of PINCONNING Village: NONE School District: PINCONNING AREA SCHOOLS	Property Owner: CRYSTAL WESSE-BURGESS & ARDINE BURGESS PINCONNING, MI 48650 Assessing Officer / Equalization Director: PAUL W. ARNOLD 208 MANITOU STREET, BOX 628 PINCONNING, MI 48650
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$13,300	\$13,300	\$13,300
 TAXABLE VALUE				
2017	\$0	\$12,900	\$12,900	\$12,900

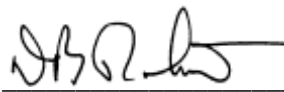
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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: **154-17-0698**

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	P017-00-138-0	Property Owner:	MITSUBISHI UFJ LEASE & FINANCE USA
Classification:	PERSONAL		7300 TURFWAY ROAD, SUITE 510
County:	CALHOUN		FLORENCE, KY 41042-3850
Assessment Unit:	CITY of BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON
Village:	NONE		10 N. DIVISION STREET STE. 104
School District:	BATTLE CREEK PUBLIC SCHOOL		BATTLE CREEK, MI 49016-1717

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$1,515,323	\$1,515,323	\$1,515,323
2016	\$0	\$3,945,892	\$3,945,892	\$3,945,892
2017	\$0	\$3,405,301	\$3,405,301	\$3,405,301
TAXABLE VALUE				
2015	\$0	\$1,515,323	\$1,515,323	\$1,515,323
2016	\$0	\$3,945,892	\$3,945,892	\$3,945,892
2017	\$0	\$3,405,301	\$3,405,301	\$3,405,301

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

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

If excess taxes have been paid as a 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: 154-17-0699

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	55-35-502-010	Property Owner:	WILLIAM M. BRADLEY ESTATE
Classification:	REAL		601 S. MCKINLEY 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	\$63,100	\$63,100	\$63,100
TAXABLE VALUE				
2017	\$0	\$41,054	\$41,054	\$41,054


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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: **154-17-0700**

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	3213-016-322-54	Property Owner:	JOSEPH & SHIRLEY FIORITTO
Classification:	REAL		12845 CULVER
County:	HURON		SHELBY TOWNSHIP, MI 48315-5231
Assessment Unit:	TWP of LAKE	Assessing Officer / Equalization Director:	LISA D. CLINTON
Village:	NONE		P.O. BOX 429
School District:	ELKTON PIGEON BAYPORT S/D		CASEVILLE, MI 48725

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$72,800	\$85,800	\$85,800	\$13,000
2016	\$72,600	\$85,600	\$85,600	\$13,000
2017	\$82,400	\$81,100	\$81,100	(\$1,300)
TAXABLE VALUE				
2015	\$58,588	\$75,318	\$75,318	\$16,730
2016	\$58,763	\$75,543	\$75,543	\$16,780
2017	\$76,591	\$76,222	\$76,222	(\$369)

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

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

If excess taxes have been paid as a 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: **154-17-0702**

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	3213-016-307-00	Property Owner:	KEN-CO COOPERATIVE INC.
Classification:	REAL		C/O MARGARET ROBERTS
County:	HURON		PO BOX 911
Assessment Unit:	TWP of LAKE	Assessing Officer / Equalization Director:	CASEVILLE, MI 48725
Village:	NONE		LISA D. CLINTON
School District:	ELKTON PIGEON BAYPORT S/D		P.O. BOX 429
			CASEVILLE, MI 48725

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$159,900	\$179,300	\$179,300	\$19,400
2016	\$159,200	\$178,200	\$178,200	\$19,000
2017	\$175,500	\$175,500	\$175,500	\$0
TAXABLE VALUE				
2015	\$148,222	\$155,624	\$155,624	\$7,402
2016	\$148,666	\$156,090	\$156,090	\$7,424
2017	\$171,567	\$157,494	\$157,494	(\$14,073)

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

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

If excess taxes have been paid as a 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: 154-17-0703

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-25-05-90-943-037	Property Owner:	GARCIA CONSTRUCTION
Classification:	PERSONAL		JULIO GARCIA
County:	INGHAM		34110 ECORSE ROAD
Assessment Unit:	TWP of DELHI CHARTER	Assessing Officer / Equalization Director:	ROMULUS, MI 48174
Village:	NONE		ELIZABETH A. TOBIAS
School District:	HOLT PUBLIC SCHOOLS		2074 AURELIUS ROAD
			HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$6,900	\$0	\$0	(\$6,900)
2016	\$6,900	\$0	\$0	(\$6,900)
2017	\$6,900	\$0	\$0	(\$6,900)
TAXABLE VALUE				
2015	\$6,900	\$0	\$0	(\$6,900)
2016	\$6,900	\$0	\$0	(\$6,900)
2017	\$6,900	\$0	\$0	(\$6,900)

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

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

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

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: 154-17-0704

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	073-F10-000-024-00	Property Owner:	RICHARD KIMBALL
Classification:	REAL		4196 BIRCH LANE
County:	IOSCO		SWARTZ CREEK, MI 48743
Assessment Unit:	TWP of PLAINFIELD	Assessing Officer / Equalization Director:	TAMMY A. FALL
Village:	NONE		P.O. BOX 247
School District:	HALE AREA SCHOOLS		HALE, MI 48739

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$43,400	\$43,400	\$43,400
TAXABLE VALUE				
2017	\$0	\$43,286	\$43,286	\$43,286

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: 154-17-0705

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	38-807-09-30-326-004-02	Property Owner:	CROWN CASTLE
Classification:	REAL		2000 CORPORATE DR.
County:	JACKSON		CANONSBURG, PA 15317
Assessment Unit:	TWP of LEONI	Assessing Officer / Equalization Director:	CARY ANNE STILES
Village:	NONE		913 FIFTH STREET, BOX 375
School District:	EAST JACKSON COMMUNITY SC		MICHIGAN CENTER, MI 49254

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$26,660	\$0	\$0	(\$26,660)

TAXABLE VALUE				
2015	\$26,660	\$0	\$0	(\$26,660)

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

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

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

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: 154-17-0706

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-22-06-378-031	Property Owner:	TAN TRAN
Classification:	REAL		6521 MADISON AVE., SE
County:	KENT		GRAND RAPIDS, MI 49548
Assessment Unit:	TWP of GAINES	Assessing Officer / Equalization Director:	TERESA M. ZIMMERMAN
Village:	NONE		8555 KALAMAZOO AVENUE S.E.
School District:	KENTWOOD PUBLIC SCHOOLS		CALEDONIA, MI 49316

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$74,700	\$74,700	\$74,700
TAXABLE VALUE				
2017	\$0	\$62,575	\$62,575	\$62,575

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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
Issued March 2, 2018**

Docket Number: **154-17-0707**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 41-14-10-255-004	Property Owner: HARLAN & VIRGINIA DRIESENKA TRUST 1911 CROSS BEND ST., NE #52 GRAND RAPIDS, MI 49505
Classification: REAL	
County: KENT	Assessing Officer / Equalization Director: ROBIN L. ROTHLEY 1836 E. BELTLINE, NE GRAND RAPIDS, MI 49525
Assessment Unit: TWP of GRAND RAPIDS	
Village: NONE	
School District: FOREST HILLS PUBLIC SCHOOL	

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$109,400	\$109,400	\$109,400
 TAXABLE VALUE				
2017	\$0	\$69,747	\$69,747	\$69,747


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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: 154-17-0708

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-18-08-379-002	Property Owner:	JONATHAN CALVARUSO
Classification:	REAL		1134 NEVADA ST., SE
County:	KENT		GRAND RAPIDS, MI 49507
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$53,200	\$53,200	\$53,200
TAXABLE VALUE				
2017	\$0	\$42,253	\$42,253	\$42,253


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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: 154-17-0709

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-10-01-102-011	Property Owner:	JON-PAUL HACKETT
Classification:	REAL		113 ROLLINGROCK DR.
County:	KENT		ROCKFORD, MI 49341
Assessment Unit:	CITY of ROCKFORD	Assessing Officer / Equalization Director:	THOMAS G. DOANE
Village:	NONE		7 S. MONROE STREET, BOX 561
School District:	ROCKFORD PUBLIC SCHOOLS		ROCKFORD, MI 49341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$74,400	\$74,400	\$74,400
TAXABLE VALUE				
2017	\$0	\$63,828	\$63,828	\$63,828


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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: **154-17-0710**

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	49-010-017-005-30	Property Owner:	BETTY & JOHN THOMAS BROWN
Classification:	REAL		W16684 SANDTOWN RD.
County:	MACKINAC		CURTIS, MI 49820
Assessment Unit:	TWP of PORTAGE	Assessing Officer / Equalization Director:	PAULA M. FILLMAN
Village:	NONE		P.O. BOX 70
School District:	TAHQAMENON AREA SCHOOL		CURTIS, MI 49820

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$3,100	\$0	\$0	(\$3,100)
2016	\$2,800	\$0	\$0	(\$2,800)
2017	\$2,800	\$0	\$0	(\$2,800)
TAXABLE VALUE				
2015	\$2,067	\$0	\$0	(\$2,067)
2016	\$2,073	\$0	\$0	(\$2,073)
2017	\$2,091	\$0	\$0	(\$2,091)

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

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

If excess taxes have been paid as a 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: **154-17-0711**

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	01-13-00-002-935	Property Owner:	CONCERTO OF MICHIGAN INC.
Classification:	PERSONAL		2030 MAIN ST., SUITE 600
County:	MACOMB		IRVINE, CA 92614
Assessment Unit:	CITY of CENTER LINE	Assessing Officer / Equalization Director:	THOMAS D. MONCHAK
Village:	NONE		7070 E. 10 MILE
School District:	CENTER LINE PUBLIC SCHOOLS		CENTER LINE, MI 48015-1100

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$25,000	\$105,800	\$105,800	\$80,800
2017	\$25,000	\$90,100	\$90,100	\$65,100
TAXABLE VALUE				
2016	\$25,000	\$105,800	\$105,800	\$80,800
2017	\$25,000	\$90,100	\$90,100	\$65,100

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
Issued March 2, 2018**

Docket Number: **154-17-0712**

The State Tax Commission, at a meeting held on February 13, 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:	003-018-000-010-02	Property Owner:	CHRIS M. WALTER
Classification:	REAL		10660 BELTZ RD.
County:	MONTMORENCY		ATLANTA, MI 49709
Assessment Unit:	TWP of BRILEY	Assessing Officer / Equalization Director:	
			AMBER A. JONES
Village:	NONE		11331 WEST STREET
School District:	ATLANTA COMMUNITY SCHOOL		ATLANTA, MI 49709

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$64,400	\$64,400	\$64,400	\$0
 TAXABLE VALUE				
2017	\$0	\$63,768	\$63,768	\$63,768


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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: 154-17-0713

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-372-940	Property Owner:	LULULEMON ATHLETICA
Classification:	PERSONAL		400-1818 CORNWALL AVE.
County:	OAKLAND		VANCOUVER BC, CANADA V6J1C7
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				
2017	\$242,590	\$453,170	\$453,170	\$210,580

TAXABLE VALUE				
2017	\$242,590	\$453,170	\$453,170	\$210,580

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

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

If excess taxes have been paid as a 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: 154-17-0714

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-343-860	Property Owner:	M.A.K.S. INC.
Classification:	PERSONAL		1150 RANKIN
County:	OAKLAND		TROY, MI 48083
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	\$300,000	\$378,710	\$378,710	\$78,710
TAXABLE VALUE				
2016	\$300,000	\$378,710	\$378,710	\$78,710

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

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

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

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: 154-17-0715

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	67-015-031-017-00	Property Owner:	MICHELLE MCCOY, JAMES SEAVEY & ADAM SEAVEY
Classification:	REAL		17510 18 MILE ROAD
County:	OSCEOLA		LEROY, MI 49655
Assessment Unit:	TWP of SHERMAN	Assessing Officer / Equalization Director:	JASON D. PATTERSON
Village:	NONE		19770 23 MILE ROAD
School District:	PINE RIVER AREA SCHOOLS		TUSTIN, MI 49688

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$57,300	\$57,300	\$57,300
TAXABLE VALUE				
2017	\$0	\$48,490	\$48,490	\$48,490

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: 154-17-0716

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	72-003-485-038-0000	Property Owner:	TAMMY M. MILBOCKER
Classification:	REAL		109 PENNELWOOD CT.
County:	ROSCOMMON		PRUDENVILLE, MI 48651
Assessment Unit:	TWP of DENTON	Assessing Officer / Equalization Director:	SARAH M. STEVENS
Village:	NONE		P.O. BOX 289
School District:	HOUGHTON LAKE COMM SCHO		PRUDENVILLE, MI 48651

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$53,500	\$53,500	\$53,500
TAXABLE VALUE				
2017	\$0	\$46,959	\$46,959	\$46,959


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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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: 154-17-0718

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	L-12-24-380-018	Property Owner:	ARAB AMERICAN CULTURAL CENTER
Classification:	REAL		4377 TEXTILE RD.
County:	WASHTENAW		YPSILANTI, MI 48197
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				
2016	\$0	\$800,000	\$800,000	\$800,000
2017	\$0	\$788,100	\$788,100	\$788,100
TAXABLE VALUE				
2016	\$0	\$800,000	\$800,000	\$800,000
2017	\$0	\$788,100	\$788,100	\$788,100

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

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

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

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: 154-17-0719

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	L-99-30-015-060	Property Owner:	METEOR WEB MARKETING, INC.
Classification:	PERSONAL		3438 E. ELLSWORTH
County:	WASHTENAW		ANN ARBOR, MI 48108
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				
2015	\$50,000	\$218,000	\$218,000	\$168,000
2016	\$100,000	\$259,600	\$259,600	\$159,600
2017	\$250,000	\$208,300	\$208,300	(\$41,700)
TAXABLE VALUE				
2015	\$50,000	\$218,000	\$218,000	\$168,000
2016	\$100,000	\$259,600	\$259,600	\$159,600
2017	\$250,000	\$208,300	\$208,300	(\$41,700)

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: 154-17-0721

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	35-009-03-0214-001	Property Owner:	ROBERT & FLORENCE TUDOR
Classification:	REAL		24834 NEW YORK
County:	WAYNE		DEARBORN, MI 48124
Assessment Unit:	CITY of GARDEN CITY	Assessing Officer / Equalization Director:	JESSICA V. GRACER
Village:	NONE		6000 MIDDLEBELT ROAD
School District:	GARDEN CITY SCHOOL DISTRICT		GARDEN CITY, MI 48135

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$1,100	\$1,100	\$1,100
2016	\$0	\$1,000	\$1,000	\$1,000
2017	\$0	\$1,000	\$1,000	\$1,000
TAXABLE VALUE				
2015	\$0	\$1,100	\$1,100	\$1,100
2016	\$0	\$1,000	\$1,000	\$1,000
2017	\$0	\$1,000	\$1,000	\$1,000

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

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

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

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: 154-17-0723

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	74-06-743-1088-000	Property Owner:	WADAMS DEVELOPMENT LLC
Classification:	REAL		2799 WADAMS ROAD
County:	SAINT CLAIR		KIMBALL, MI 48074
Assessment Unit:	CITY of PORT HURON	Assessing Officer / Equalization Director:	RYAN P. PORTE
Village:	NONE		100 MCMORRAN BOULEVARD
School District:	PORT HURON AREA SCHOOL DI		PORT HURON, MI 48060

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$4,100	\$4,100	\$4,100
TAXABLE VALUE				
2017	\$0	\$4,100	\$4,100	\$4,100

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

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

If excess taxes have been paid as a 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: 154-17-0724

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6712-652-017-00	Property Owner:	MUSKEGON RIVER PATHWAY OF HOPE
Classification:	REAL		12775 HORSEFERRY RD. #230
County:	OSCEOLA		CARMEL, IN 46032-7265
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$85,200	\$170,772	\$170,772	\$85,572
2016	\$87,800	\$175,671	\$175,671	\$87,871
2017	\$83,500	\$159,771	\$159,771	\$76,271
TAXABLE VALUE				
2015	\$85,200	\$170,772	\$170,772	\$85,572
2016	\$85,455	\$171,285	\$171,285	\$85,830
2017	\$83,500	\$159,771	\$159,771	\$76,271

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

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

If excess taxes have been paid as a 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: **154-17-0725**

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6712-024-013-00	Property Owner:	WOLFE PROPERTIES INC.
Classification:	REAL		6281 RIVER RD.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$95,900	\$140,480	\$140,480	\$44,580
2016	\$95,900	\$141,551	\$141,551	\$45,651
2017	\$115,900	\$155,410	\$155,410	\$39,510
TAXABLE VALUE				
2015	\$91,537	\$140,480	\$140,480	\$48,943
2016	\$91,811	\$140,902	\$140,902	\$49,091
2017	\$92,637	\$142,170	\$142,170	\$49,533

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

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

If excess taxes have been paid as a 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
Issued March 2, 2018**

Docket Number: **154-17-0726**

The State Tax Commission, at a meeting held on February 13, 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:	6712-024-013-12	Property Owner:	WOLFE PROPERTIES INC.
Classification:	REAL		6281 RIVER RD.
County:	OSCEOLA		EVART, MI 69631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665


YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$24,100	\$49,016	\$49,016	\$24,916
2016	\$23,700	\$49,431	\$49,431	\$25,731
2017	\$24,900	\$47,365	\$47,365	\$22,465
TAXABLE VALUE				
2015	\$24,100	\$49,016	\$49,016	\$24,916
2016	\$23,700	\$49,163	\$49,163	\$25,463
2017	\$23,913	\$47,365	\$47,365	\$23,452

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

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

If excess taxes have been paid as a 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: **154-17-0727**

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 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:	6712-022-006-00	Property Owner:	WIRTH FARMS LLC
Classification:	REAL		8495 80TH AVE.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
Village:	NONE		KIMBER L. WESTMAAS
School District:	EVART PUBLIC SCHOOLS		4813 APPLEBY ROAD
			MARION, MI 49665

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$511,900	\$817,220	\$817,220	\$305,320
2016	\$505,700	\$812,317	\$812,317	\$306,617
2017	\$489,300	\$989,541	\$989,541	\$500,241
TAXABLE VALUE				
2015	\$481,685	\$774,911	\$774,911	\$293,226
2016	\$483,130	\$777,236	\$777,236	\$294,106
2017	\$473,790	\$911,532	\$911,532	\$437,742

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

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

If excess taxes have been paid as a 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: 154-17-0728

Issued March 2, 2018

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	24-12-179-004	Property Owner:	STACEE WINSTON
Classification:	REAL		30171 SPARKLEBERRY DR.
County:	OAKLAND		SOUTHFIELD, MI 48076
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$112,080	\$105,120	\$105,120	(\$6,960)
2016	\$173,760	\$135,240	\$135,240	(\$38,520)
2017	\$185,630	\$144,090	\$144,090	(\$41,540)
TAXABLE VALUE				
2015	\$82,290	\$77,200	\$77,200	(\$5,090)
2016	\$89,650	\$79,950	\$79,950	(\$9,700)
2017	\$90,370	\$80,660	\$80,660	(\$9,710)

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

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

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

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

