

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 April 9, 2018**

Docket Number: **154-17-0833**

The State Tax Commission, at a meeting held on April 09, 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:	09-90-00-081-531	Property Owner:	DEQUE SYSTEMS, INC.
Classification:	PERSONAL		2100 S. MAIN ST., STE D
County:	WASHTENAW		ANN ARBOR, MI 48103
Assessment Unit:	CITY of ANN ARBOR	Assessing Officer / Equalization Director:	
			DAVID R. PETRAK
Village:	NONE		P.O. BOX 8647
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48107-8647

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$19,400	\$19,400	\$19,400
2016	\$0	\$57,700	\$57,700	\$57,700
2017	\$0	\$72,900	\$72,900	\$72,900
TAXABLE VALUE				
2015	\$0	\$19,400	\$19,400	\$19,400
2016	\$0	\$57,700	\$57,700	\$57,700
2017	\$0	\$72,900	\$72,900	\$72,900

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
Issued April 9, 2018**

Docket Number: **154-17-0839**

The State Tax Commission, at a meeting held on April 09, 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:	19-010-900-035-010-00	Property Owner:	DLL FINANCE LLC
Classification:	PERSONAL		8001 BIRCHWOOD CT STE C
County:	CLINTON		JOHNSTON, IA 50131
Assessment Unit:	TWP of BATH	Assessing Officer / Equalization Director:	
			BETH M. BOTKE
Village:	NONE		14480 WEBSTER, BOX 247
School District:	HASLETT PUBLIC SCHOOLS		BATH, MI 48808-0247

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$239,900	\$140,840	\$140,840	(\$99,060)

TAXABLE VALUE				
2016	\$239,900	\$140,840	\$140,840	(\$99,060)

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

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

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

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 April 9, 2018**

Docket Number: **154-17-0920**

The State Tax Commission, at a meeting held on April 09, 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:	0313-900-298-00	Property Owner:	SCOTTRADE BANK
Classification:	PERSONAL		700 MARYVILLE CENTRE DR.
County:	ALLEGAN		ST. LOUIS, MO 63141
Assessment Unit:	TWP of LEIGHTON	Assessing Officer / Equalization Director:	
			LAURA J. STOB
Village:	NONE		4475 KALAMAZOO DRIVE
School District:	WAYLAND UNION SCHOOLS		CALEDONIA, MI 49316

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$152,600	\$152,600	\$152,600
 TAXABLE VALUE				
2017	\$0	\$152,600	\$152,600	\$152,600

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
Issued April 9, 2018**

Docket Number: **154-17-0923**

The State Tax Commission, at a meeting held on April 09, 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:	11-35-9999-0250-00-1	Property Owner:	HOFFMANN INDUSTRIES, INC.
Classification:	PERSONAL		3145 SHILLINGTON RD.
County:	BERRIEN		SINKING SPRING, PA 19608-1606
Assessment Unit:	TWP of PIPESTONE	Assessing Officer / Equalization Director:	
Village:	NONE		SCOTT E. ANDERSON
School District:	EAU CLAIRE PUBLIC SCHOOLS		7185 N. ELM STREET
			EAU CLAIRE, MI 49111

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$205,490	\$205,490	\$205,490
 TAXABLE VALUE				
2017	\$0	\$205,490	\$205,490	\$205,490

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.

If excess taxes have been paid as a 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 April 9, 2018**

Docket Number: **154-17-0924**

The State Tax Commission, at a meeting held on April 09, 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:	62-15-06-300-028	Property Owner:	LAWRENCE D'AMICO
Classification:	REAL		802 PIPER DR.
County:	NEWAYGO		NEW LENOX, IL 60451
Assessment Unit:	TWP of EVERETT	Assessing Officer / Equalization Director:	
			MATTHEW S. FRAIN
Village:	NONE		P.O. BOX 979
School District:	WHITE CLOUD PUBLIC SCHOOL		WHITE CLOUD, MI 49349

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$127,500	\$123,300	\$123,300	(\$4,200)
2016	\$130,100	\$125,800	\$125,800	(\$4,300)
TAXABLE VALUE				
2015	\$91,465	\$87,265	\$87,265	(\$4,200)
2016	\$91,739	\$87,526	\$87,526	(\$4,213)

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

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

If excess taxes have been paid as a 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 April 9, 2018**

Docket Number: **154-18-0002**

The State Tax Commission, at a meeting held on April 09, 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:	37-13-013-40-017-05	Property Owner:	ROWENA ALLEN
Classification:	REAL		3235 N. SCHOOL RD. #125
County:	ISABELLA		WEIDMAN, MI 48893
Assessment Unit:	TWP of SHERMAN	Assessing Officer / Equalization Director:	DENISE M. HALL
Village:	NONE		5887 SCHAFIN DRIVE
School District:	CHIPPEWA HILLS SCHOOL DIST		WEIDMAN, MI 48893

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$5,200	\$5,200	\$5,200
2017	\$0	\$5,400	\$5,400	\$5,400
TAXABLE VALUE				
2016	\$0	\$5,200	\$5,200	\$5,200
2017	\$0	\$5,400	\$5,400	\$5,400

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
Issued April 9, 2018**

Docket Number: **154-18-0010**

The State Tax Commission, at a meeting held on April 09, 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: 41-15-30-226-014	Property Owner: STEPHEN & SUSAN SAVAGEAU 5347 FULTON ST. ADA, MI 49301
Classification: REAL	
County: KENT	
Assessment Unit: TWP of ADA	Assessing Officer / Equalization Director: DEBRA S. RASHID 7330 THORNAPPLE RIVER ROAD, BOX 370 ADA, MI 49301
Village: NONE	
School District: FOREST HILLS PUBLIC SCHOOL	

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$341,700	\$265,200	\$265,200	(\$76,500)
2017	\$401,200	\$307,400	\$307,400	(\$93,800)
TAXABLE VALUE				
2016	\$267,630	\$199,663	\$199,663	(\$67,967)
2017	\$270,038	\$201,459	\$201,459	(\$68,579)

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

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

If excess taxes have been paid as a 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 April 9, 2018**

Docket Number: **154-18-0011**

The State Tax Commission, at a meeting held on April 09, 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:	051-241-001-00	Property Owner:	MELVIN E. GURNOE
Classification:	REAL		1500 YOUNG ST.
County:	CHIPPEWA		SAULT SAINTE MARIE, MI 49778
Assessment Unit:	CITY of SAULT STE. MARIE	Assessing Officer / Equalization Director:	TINA MARIE FULLER
Village:	NONE		225 E. PORTAGE AVENUE
School District:	SAULT STE MARIE AREA SCHOO		SAULT STE. MARIE, MI 49783

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$63,200	\$63,200	\$63,200
2017	\$0	\$65,800	\$65,800	\$65,800
TAXABLE VALUE				
2016	\$0	\$57,270	\$57,270	\$57,270
2017	\$0	\$57,785	\$57,785	\$57,785

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
Issued April 9, 2018**

Docket Number: **154-18-0012**

The State Tax Commission, at a meeting held on April 09, 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:	59-80-633-617	Property Owner:	MID MICHIGAN METAL SALES
Classification:	PERSONAL		3336 S. DORT HWY
County:	GENESEE		BURTON, MI 48529
Assessment Unit:	CITY of BURTON	Assessing Officer / Equalization Director:	
Village:	NONE		WILLIAM E. FOWLER
School District:	BENDLE PUBLIC SCHOOLS		4303 S. CENTER ROAD
			BURTON, MI 48519

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$76,300	\$0	\$0	(\$76,300)

TAXABLE VALUE				
2017	\$76,300	\$0	\$0	(\$76,300)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2018**

Docket Number: **154-18-0017**

The State Tax Commission, at a meeting held on April 09, 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:	19-20-90-50-341-003	Property Owner:	GREATAMERICA FINANCIAL SVCS. CORP.
Classification:	PERSONAL		PO BOX 609
County:	CLINTON		CEDAR RAPIDS, IA 52406
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		410 ABBOT ROAD ROOM 109
School District:	LANSING PUBLIC SCHOOL DIST		EAST LANSING, MI 48823-3388

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$17,900	\$15,400	\$15,400	(\$2,500)

TAXABLE VALUE				
2017	\$17,900	\$15,400	\$15,400	(\$2,500)

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

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

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

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 April 9, 2018**

Docket Number: **154-18-0023**

The State Tax Commission, at a meeting held on April 09, 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:	33-20-90-45-671-200	Property Owner:	PURE WATER TECHNOLOGY OF MID-MI
Classification:	PERSONAL		8173 EMBURY ROAD
County:	INGHAM		GRAND BLANC, MI 48439
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRI		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2018**

Docket Number: **154-18-0035**

The State Tax Commission, at a meeting held on April 09, 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:	41-18-25-300-143	Property Owner:	BARDEN HOLDING II LLC
Classification:	REAL		5460 CASCADE RD. SE
County:	KENT		GRAND RAPIDS, MI 49546
Assessment Unit:	CITY of KENTWOOD	Assessing Officer / Equalization Director:	
			EVAN A. JOHNSON
Village:	NONE		P.O. BOX 8848
School District:	KENTWOOD PUBLIC SCHOOLS		KENTWOOD, MI 49518

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$559,600	\$819,700	\$819,700	\$260,100
2017	\$546,100	\$802,700	\$802,700	\$256,600
TAXABLE VALUE				
2016	\$559,600	\$807,139	\$807,139	\$247,539
2017	\$546,100	\$802,700	\$802,700	\$256,600

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
Issued April 9, 2018**

Docket Number: **154-18-0036**

The State Tax Commission, at a meeting held on April 09, 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:	41-18-25-300-142	Property Owner:	BARDEN HOLDING II LLC
Classification:	REAL		5460 CASCADE RD. SE
County:	KENT		GRAND RAPIDS, MI 49546
Assessment Unit:	CITY of KENTWOOD	Assessing Officer / Equalization Director:	
			EVAN A. JOHNSON
Village:	NONE		P.O. BOX 8848
School District:	KENTWOOD PUBLIC SCHOOLS		KENTWOOD, MI 49518

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$786,500	\$528,300	\$528,300	(\$258,200)
2017	\$847,400	\$512,900	\$512,900	(\$334,500)
TAXABLE VALUE				
2016	\$786,500	\$528,300	\$528,300	(\$258,200)
2017	\$793,578	\$512,900	\$512,900	(\$280,678)

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

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

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

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 April 9, 2018**

Docket Number: **154-18-0037**

The State Tax Commission, at a meeting held on April 09, 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:	48-22-34-404-012	Property Owner:	DANIEL & NANCY SCHIPPER
Classification:	REAL		945 GRACE STREET
County:	OAKLAND		NORTHVILLE, MI 48167
Assessment Unit:	CITY of NORTHVILLE	Assessing Officer / Equalization Director:	THOMAS D. MONCHAK
Village:	NONE		215 W. MAIN STREET
School District:	NORTHVILLE PUBLIC SCHOOLS		NORTHVILLE, MI 48167-1522

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$39,540	\$354,420	\$354,420	\$314,880
2017	\$39,540	\$402,934	\$402,934	\$363,394
TAXABLE VALUE				
2016	\$39,540	\$354,420	\$354,420	\$314,880
2017	\$39,540	\$358,401	\$358,401	\$318,861

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

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

If excess taxes have been paid as a 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 April 9, 2018**

Docket Number: **154-18-0040**

The State Tax Commission, at a meeting held on April 09, 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:	70-18-09-165-033	Property Owner:	SHERYL L. GROOTHUIS
Classification:	REAL		3619 ANDOVER LN.
County:	OTTAWA		HUDSONVILLE, MI 49426
Assessment Unit:	TWP of JAMESTOWN	Assessing Officer / Equalization Director:	
Village:	NONE		TYLER A. TACOMA
School District:	HUDSONVILLE PUBLIC SCH DIST		2380 RILEY STREET
			HUDSONVILLE, MI 49426

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$78,300	\$78,300	\$78,300
 TAXABLE VALUE				
2017	\$0	\$70,031	\$70,031	\$70,031

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 April 9, 2018**

Docket Number: **154-18-0041**

The State Tax Commission, at a meeting held on April 09, 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: 27-01-81-002-001 Classification: PERSONAL-IFT County: MACOMB Assessment Unit: TWP of BRUCE Village: Village of ROMEO School District: ROMEO COMMUNITY SCHOOLS	Property Owner: ALCO PLASTICS INC. 160 EAST POND DRIVE ROMEO, MI 48065 Assessing Officer / Equalization Director: LISA C. GRIFFIN 223 E. GATES ROMEO, MI 48065
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$213,520	\$213,520	\$213,520
 TAXABLE VALUE				
2016	\$0	\$213,520	\$213,520	\$213,520

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

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

If excess taxes have been paid as a 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 April 9, 2018**

Docket Number: **154-18-0042**

The State Tax Commission, at a meeting held on April 09, 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:	27-01-81-080-008	Property Owner:	ULTRAFORM INDUSTRIES INC.
Classification:	PERSONAL-IFT		150 PEYERK COURT
County:	MACOMB		ROMEO, MI 48065
Assessment Unit:	TWP of BRUCE	Assessing Officer / Equalization Director:	LISA C. GRIFFIN
Village:	Village of ROMEO		223 E. GATES
School District:	ROMEO COMMUNITY SCHOOLS		ROMEO, MI 48065

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$252,440	\$252,440	\$252,440
 TAXABLE VALUE				
2016	\$0	\$252,440	\$252,440	\$252,440

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

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

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

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 April 9, 2018**

Docket Number: **154-18-0043**

The State Tax Commission, at a meeting held on April 09, 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:	27-01-81-030-013	Property Owner:	MAC-MOLD BASE INC/PLANT3
Classification:	PERSONAL-IFT		14921 32 MILE ROAD
County:	MACOMB		ROMEO, MI 48065
Assessment Unit:	TWP of BRUCE	Assessing Officer / Equalization Director:	
			LISA C. GRIFFIN
Village:	Village of ROMEO		223 E. GATES
School District:	ROMEO COMMUNITY SCHOOLS		ROMEO, MI 48065

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$251,450	\$251,450	\$251,450
 TAXABLE VALUE				
2016	\$0	\$251,450	\$251,450	\$251,450

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

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

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

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 April 9, 2018**

Docket Number: **154-18-0044**

The State Tax Commission, at a meeting held on April 09, 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: 27-01-81-080-009 Classification: PERSONAL-IFT County: MACOMB Assessment Unit: TWP of BRUCE Village: Village of ROMEO School District: ROMEO COMMUNITY SCHOOLS	Property Owner: ULTRAFORM INDUSTRIES INC. 150 PEYERK COURT ROMEO, MI 48065 Assessing Officer / Equalization Director: LISA C. GRIFFIN 223 E. GATES ROMEO, MI 48065
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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				
2016	\$0	\$73,080	\$73,080	\$73,080
 TAXABLE VALUE				
2016	\$0	\$73,080	\$73,080	\$73,080

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

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

If excess taxes have been paid as a 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 April 9, 2018**

Docket Number: **154-18-0046**

The State Tax Commission, at a meeting held on April 09, 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: 5450-00-008-0 Classification: REAL County: CALHOUN Assessment Unit: CITY of BATTLE CREEK Village: NONE School District: BATTLE CREEK PUBLIC SCHOOL	Property Owner: JAMES REED C/O JOSEPH & TAMMY REED 175 BLUCE SPRUCE BATTLE CREEK, MI 49017-8838 Assessing Officer / Equalization Director: STEVEN M. HUDSON 10 N. DIVISION STREET STE. 104 BATTLE CREEK, MI 49016-1717
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$33,587	\$33,587	\$33,587
2017	\$0	\$39,963	\$39,963	\$39,963
 TAXABLE VALUE				
2016	\$0	\$28,214	\$28,214	\$28,214
2017	\$0	\$28,467	\$28,467	\$28,467

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 April 9, 2018**

Docket Number: **154-18-0047**

The State Tax Commission, at a meeting held on April 09, 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:	19-010-900-028-022-00	Property Owner:	CIT TECHNOLOGY FINANCING SVCS.
Classification:	PERSONAL		PO BOX 460709
County:	CLINTON		HOUSTON, TX 77056
Assessment Unit:	TWP of BATH	Assessing Officer / Equalization Director:	
			BETH M. BOTKE
Village:	NONE		14480 WEBSTER, BOX 247
School District:	BATH COMMUNITY SCHOOLS		BATH, MI 48808-0247

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$4,700	\$0	\$0	(\$4,700)
2017	\$5,100	\$0	\$0	(\$5,100)
 TAXABLE VALUE				
2016	\$4,700	\$0	\$0	(\$4,700)
2017	\$5,100	\$0	\$0	(\$5,100)

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 April 9, 2018**

Docket Number: **154-18-0048**

The State Tax Commission, at a meeting held on April 09, 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:	90-33-01-49-999-000	Property Owner:	NACW, LLC
Classification:	PERSONAL	DBA:	NATURES ALTERNATIVE
County:	INGHAM		2521 S. CEDAR ST.
Assessment Unit:	CITY of LANSING		LANSING, MI 48910
		Assessing Officer / Equalization Director:	SHARON L. FRISCHMAN
Village:	NONE		124 W. MICHIGAN AVE 3RD FLOOR
School District:	LANSING PUBLIC SCHOOL DIST		LANSING, MI 48933

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$3,900	\$3,900	\$3,900
 TAXABLE VALUE				
2017	\$0	\$3,900	\$3,900	\$3,900

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
Issued April 9, 2018**

Docket Number: **154-18-0049**

The State Tax Commission, at a meeting held on April 09, 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:	10-07140-015-O	Property Owner:	MATTHEW & REBECCA CORBIN
Classification:	REAL		2706 TATTERSALL ROAD
County:	KALAMAZOO		PORTAGE, MI 49024
Assessment Unit:	CITY of PORTAGE	Assessing Officer / Equalization Director:	EDWARD K. VANDERVRIES
Village:	NONE		7900 S. WESTNEDGE AVENUE
School District:	PORTAGE PUBLIC SCHOOLS		PORTAGE, MI 49002

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$88,800	\$88,800	\$88,800
 TAXABLE VALUE				
2017	\$0	\$81,434	\$81,434	\$81,434

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 April 9, 2018**

Docket Number: **154-18-0054**

The State Tax Commission, at a meeting held on April 09, 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:	E-99-00-014-060	Property Owner:	ARC DOCUMENT SOLUTIONS INC
Classification:	PERSONAL		C/O VFSI
County:	OAKLAND		PO BOX 460
Assessment Unit:	TWP of COMMERCE		BRASELTON, GA 30517
Village:	NONE	Assessing Officer / Equalization Director:	DAVID M. HIEBER
School District:	WALLED LAKE CONS SCH DIST		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$10,060	\$10,060	\$10,060
2017	\$0	\$8,480	\$8,480	\$8,480
TAXABLE VALUE				
2016	\$0	\$10,060	\$10,060	\$10,060
2017	\$0	\$8,480	\$8,480	\$8,480

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

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

If excess taxes have been paid as a 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 April 9, 2018**

Docket Number: **154-18-0055**

The State Tax Commission, at a meeting held on April 09, 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:	12-99-00-016-018	Property Owner:	CEDARBROOK OF BLOOMFIELD HILLS
Classification:	PERSONAL		41150 WOODWARD AVE.
County:	OAKLAND		BLOOMFIELD HILLS, MI 48304
Assessment Unit:	CITY of BLOOMFIELD HILLS	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD STE 1000 W
School District:	BLOOMFIELD HILLS SCHOOL DIS		PONTIAC, MI 48341

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$465,840	\$1,234,970	\$1,234,970	\$769,130

TAXABLE VALUE				
2016	\$465,840	\$1,234,970	\$1,234,970	\$769,130

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

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

If excess taxes have been paid as a 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 April 9, 2018**

Docket Number: **154-18-0056**

The State Tax Commission, at a meeting held on April 09, 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: 16-99-00-940-006 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of CLAWSON Village: NONE School District: CLAWSON CITY SCHOOL DISTRI	Property Owner: ARC DOCUMENT SOLUTIONS INC C/O VFSI PO BOX 460 BRASELTON, GA 30517 Assessing Officer / Equalization Director: DAVID M. HIEBER 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341
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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	\$293,340	\$313,300	\$313,300	\$19,960
 TAXABLE VALUE				
2017	\$293,340	\$313,300	\$313,300	\$19,960

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2018**

Docket Number: **154-18-0057**

The State Tax Commission, at a meeting held on April 09, 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:	16-99-00-017-033	Property Owner:	DANA LIGHT AXLE MFG
Classification:	PERSONAL		27870 CABOT DRIVE
County:	OAKLAND		NOVI, MI 48377
Assessment Unit:	CITY of CLAWSON	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID M. HIEBER
School District:	CLAWSON CITY SCHOOL DISTRI		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$14,110	\$14,110	\$14,110
 TAXABLE VALUE				
2017	\$0	\$14,110	\$14,110	\$14,110

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

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

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

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 April 9, 2018**

Docket Number: **154-18-0058**

The State Tax Commission, at a meeting held on April 09, 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:	44-99-00-018-066	Property Owner:	GFL ENVIRONMENTAL USA INC.
Classification:	PERSONAL		6200 ELMRIDGE DR.
County:	OAKLAND		STERLING HEIGHTS, MI 48313
Assessment Unit:	CITY of MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	LAMPHERE PUBLIC SCHOOLS		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$42,750	\$42,750	\$42,750
 TAXABLE VALUE				
2017	\$0	\$42,750	\$42,750	\$42,750

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

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

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

This order 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 April 9, 2018**

Docket Number: **154-18-0059**

The State Tax Commission, at a meeting held on April 09, 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:	68-99-00-015-089	Property Owner:	ARC DOCUMENT SOLUTIONS INC
Classification:	PERSONAL		C/O VFSI
County:	OAKLAND		PO BOX 460
Assessment Unit:	CITY of ROCHESTER		BRASELTON, GA 30517
Village:	NONE	Assessing Officer / Equalization Director:	DAVID M. HIEBER
School District:	ROCHESTER COMMUNITY SCH		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$8,910	\$8,910	\$8,910
2017	\$0	\$9,610	\$9,610	\$9,610
TAXABLE VALUE				
2016	\$0	\$8,910	\$8,910	\$8,910
2017	\$0	\$9,610	\$9,610	\$9,610

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

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

If excess taxes have been paid as a 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 April 9, 2018**

Docket Number: **154-18-0060**

The State Tax Commission, at a meeting held on April 09, 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:	92-99-00-014-014	Property Owner:	ARC DOCUMENT SOLUTIONS INC
Classification:	PERSONAL		C/O VFSI
County:	OAKLAND		PO BOX 460
Assessment Unit:	CITY of WALLED LAKE		BRASELTON, GA 30517
Village:	NONE	Assessing Officer / Equalization Director:	DAVID M. HIEBER
School District:	WALLED LAKE CONS SCH DIST		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$9,190	\$9,190	\$9,190
2017	\$0	\$8,380	\$8,380	\$8,380
TAXABLE VALUE				
2016	\$0	\$9,190	\$9,190	\$9,190
2017	\$0	\$8,380	\$8,380	\$8,380

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

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

If excess taxes have been paid as a 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 April 9, 2018**

Docket Number: **154-18-0061**

The State Tax Commission, at a meeting held on April 09, 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: 96-99-00-005-137 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of WIXOM Village: NONE School District: WALLED LAKE CONS SCH DIST	Property Owner: ARC DOCUMENT SOLUTIONS INC C/O VFSI PO BOX 460 BRASELTON, GA 30517 Assessing Officer / Equalization Director: DAVID M. HIEBER 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$2,960	\$2,960	\$2,960
2017	\$0	\$12,480	\$12,480	\$12,480
 TAXABLE VALUE				
2016	\$0	\$2,960	\$2,960	\$2,960
2017	\$0	\$12,480	\$12,480	\$12,480

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

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

If excess taxes have been paid as a 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 April 9, 2018**

Docket Number: **154-18-0070**

The State Tax Commission, at a meeting held on April 09, 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:	56-80-027-017	Property Owner:	FIDELITY BROKERAGE SERVICES LLC
Classification:	PERSONAL		2 DESTINY WAY
County:	GENESEE		WESTLAKE, TX 76262
Assessment Unit:	CITY of GRAND BLANC	Assessing Officer / Equalization Director:	
Village:	NONE		TONYA A. LALL
School District:	GRAND BLANC COMM SCHOOLS		203 E. GRAND BLANC ROAD
			GRAND BLANC, MI 48439

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$207,400	\$207,400	\$207,400
 TAXABLE VALUE				
2017	\$0	\$207,400	\$207,400	\$207,400

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
Issued April 9, 2018**

Docket Number: **154-18-0073**

The State Tax Commission, at a meeting held on April 09, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

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

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$188,300	\$188,300	\$188,300	\$0

TAXABLE VALUE				
2017	\$75,456	\$70,750	\$70,750	(\$4,706)

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

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

If excess taxes have been paid as a 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 April 9, 2018**

Docket Number: **154-18-0074**

The State Tax Commission, at a meeting held on April 09, 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:	41-57-86-011-629	Property Owner:	BETZ INDUSTRIES
Classification:	PERSONAL		2029 BRISTOL AVE., NW
County:	KENT		GRAND RAPIDS, MI 49544
Assessment Unit:	CITY of WALKER	Assessing Officer / Equalization Director:	
			KELLY A. SMITH
Village:	NONE		4243 REMEMBRANCE ROAD N.W.
School District:	KENOWA HILLS PUBLIC SCHOOL		WALKER, MI 49544

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$3,580,000	\$3,091,500	\$3,091,500	(\$488,500)

TAXABLE VALUE				
2017	\$3,580,000	\$3,091,500	\$3,091,500	(\$488,500)

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

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

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

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



Douglas B. Roberts
Chairperson

