

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 04/08/2019**

Docket Number: **154-18-0761**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-07-999-0315-0002	Property Owner:	CENTRECORE LLC
Classification:	PERSONAL		315 S WHITING ST
County:	SAINT CLAIR		ST CLAIR MI 48079
Assessment Unit:	CITY of SAINT CLAIR	Assessing Officer / Equalization Director:	
Village:	NONE		LYNNE S. HOUSTON
School District:	EAST CHINA TWP SCHOOL DIST		547 N. CARNEY DRIVE
			ST. CLAIR, 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	\$480,900	\$480,900	\$480,900

TAXABLE VALUE				
2017	\$0	\$480,900	\$480,900	\$480,900

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0792**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	17-010-069-013-00	Property Owner:	MATHEW MARCINIAK
Classification:	REAL		27671 S REYNOLDS RD
County:	CHIPPEWA		GOETZVILLE MI 49736
Assessment Unit:	TWP of RABER	Assessing Officer / Equalization Director:	TINA MARIE FULLER
Village:	NONE		7 KINCHELOE DRIVE
School District:	PICKFORD PUBLIC SCHOOLS		KINCHELOE, MI 49788

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$31,400	\$31,400	\$31,400
 TAXABLE VALUE				
2018	\$0	\$30,023	\$30,023	\$30,023

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0801**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	49-010-06-0008-000	Property Owner:	ROBERT & KIM BENINTENDE
Classification:	REAL		1341 ROSS
County:	WAYNE		PLYMOUTH MI 48170
Assessment Unit:	CITY of PLYMOUTH	Assessing Officer / Equalization Director:	JENNIFER E. NIEMAN
Village:	NONE		201 S. MAIN STREET
School District:	PLYMOUTH CANTON COMM SCH		PLYMOUTH, MI 48170

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$319,500	\$340,500	\$340,500	\$21,000

TAXABLE VALUE				
2018	\$319,500	\$340,500	\$340,500	\$21,000

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0802**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	49-009-07-0077-002	Property Owner:	ANDREW & ANA CHANDLER-OWCZARZAK
Classification:	REAL		580 JENER
County:	WAYNE		PLYMOUTH MI 48170
Assessment Unit:	CITY of PLYMOUTH	Assessing Officer / Equalization Director:	JENNIFER E. NIEMAN
Village:	NONE		201 S. MAIN STREET
School District:	PLYMOUTH CANTON COMM SCH		PLYMOUTH, MI 48170

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$204,100	\$223,600	\$223,600	\$19,500
2018	\$277,300	\$305,000	\$305,000	\$27,700
TAXABLE VALUE				
2017	\$204,100	\$223,600	\$223,600	\$19,500
2018	\$277,300	\$305,000	\$305,000	\$27,700

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0932**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	01-998-00-187-00	Property Owner:	DBA: CHIS' AUTO BODY MATHEWSON CHRISTY A
Classification:	PERSONAL		REMUS MI 49340
County:	ISABELLA	Assessing Officer / Equalization Director:	DENISE M. HALL
Assessment Unit:	TWP of BROOMFIELD		5887 SCHAFIN DRIVE
Village:	NONE		WEIDMAN, MI 48893
School District:	CHIPPEWA HILLS SCHOOL DIST		

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$1,100	\$1,100	\$1,100
2017	\$0	\$900	\$900	\$900
2018	\$0	\$700	\$700	\$700
TAXABLE VALUE				
2016	\$0	\$1,100	\$1,100	\$1,100
2017	\$0	\$900	\$900	\$900
2018	\$0	\$700	\$700	\$700

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0936**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14010133	Property Owner:	GENERAL CLARK STREET ASSOCIATES III LLC
Classification:	REAL		ONE PENN PLAZA STE 4015
County:	WAYNE		NEW YORK NY 10119
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	
Village:	NONE		CHARLES ERICSON
School District:	DETROIT CITY SCHOOL DISTRIC		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$749,100	\$1,699,500	\$1,699,500	\$950,400
2018	\$1,756,000	\$1,756,000	\$1,756,000	\$0
TAXABLE VALUE				
2017	\$324,604	\$1,275,004	\$1,275,004	\$950,400
2018	\$331,420	\$1,301,779	\$1,301,779	\$970,359

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0937**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	2-123700000	Property Owner:	MARY MURDOCK
Classification:	REAL		939 BENNETT ST
County:	JACKSON		JACKSON MI 49202
Assessment Unit:	CITY of JACKSON	Assessing Officer / Equalization Director:	JASON M. YOAKAM
Village:	NONE		161 W. MICHIGAN AVENUE
School District:	JACKSON PUBLIC SCHOOLS		JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$35,300	\$31,500	\$31,500	(\$3,800)
2017	\$31,000	\$28,650	\$28,650	(\$2,350)
2018	\$33,000	\$30,450	\$30,450	(\$2,550)
TAXABLE VALUE				
2016	\$27,245	\$24,308	\$24,308	(\$2,937)
2017	\$26,633	\$24,527	\$24,527	(\$2,106)
2018	\$27,192	\$25,042	\$25,042	(\$2,150)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0938**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16990775.02	Property Owner:	SET DUCT MANUFACTURING
Classification:	PERSONAL		7800 INTERVALE
County:	WAYNE		DETROIT MI 48238
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	
Village:	NONE		CHARLES ERICSON
School District:	DETROIT CITY SCHOOL DISTRIC		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$261,400	\$80,600	\$80,600	(\$180,800)

TAXABLE VALUE				
2017	\$261,400	\$80,600	\$80,600	(\$180,800)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0939**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	64-130-035-000-070-10	Property Owner:	LORIE MURPHY
Classification:	REAL		7440 JACOBY RD
County:	IONIA		BELDING MI 48809
Assessment Unit:	TWP of OTISCO	Assessing Officer / Equalization Director:	JUDY S. LINDBERG
Village:	NONE		9663 BUTTON ROAD
School District:	BELDING AREA SCHOOL DISTRI		BELDING, MI 48809

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$66,800	\$62,400	\$62,400	(\$4,400)
2017	\$74,100	\$69,300	\$69,300	(\$4,800)
2018	\$79,000	\$73,800	\$73,800	(\$5,200)
TAXABLE VALUE				
2016	\$63,389	\$58,989	\$58,989	(\$4,400)
2017	\$63,959	\$59,519	\$59,519	(\$4,440)
2018	\$65,302	\$60,768	\$60,768	(\$4,534)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0940**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	19130-031-400-040-00	Property Owner:	PAUL & DENISE FOREN
Classification:	REAL		9474 W CUTLER RD
County:	CLINTON		EAGLE MI 48822
Assessment Unit:	TWP of RILEY	Assessing Officer / Equalization Director:	
Village:	NONE		PETER J. PRESTON
School District:	GRAND LEDGE PUBLIC SCHOOL		P.O. BOX 118
			LAINGSBURG, MI 48848

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$103,600	\$89,900	\$89,900	(\$13,700)
2017	\$105,900	\$91,500	\$91,500	(\$14,400)
TAXABLE VALUE				
2016	\$99,866	\$86,275	\$86,275	(\$13,591)
2017	\$100,764	\$86,533	\$86,533	(\$14,231)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0941**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	19130-031-400-039-00	Property Owner:	GARY CLARK
Classification:	REAL		9430 W CUTLER RD
County:	CLINTON		EAGLE MI 48822
Assessment Unit:	TWP of RILEY	Assessing Officer / Equalization Director:	PETER J. PRESTON
Village:	NONE		P.O. BOX 118
School District:	GRAND LEDGE PUBLIC SCHOOL		LAINGSBURG, MI 48848

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$9,000	\$19,200	\$19,200	\$10,200
2017	\$10,500	\$20,500	\$20,500	\$10,000
TAXABLE VALUE				
2016	\$582	\$11,382	\$11,382	\$10,800
2017	\$587	\$11,416	\$11,416	\$10,829

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0942**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02991841.05	Property Owner:	WEWORKS - 1001 WOODWARD AVENUE TENANT, LLC	
Classification:	PERSONAL		NEW YORK NY 10011	
County:	WAYNE	Assessing Officer / Equalization Director:	CHARLES ERICSON	
Assessment Unit:	CITY of DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226	
Village:	NONE			
School District:	DETROIT CITY SCHOOL DISTRIC			

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$264,200	\$854,200	\$854,200	\$590,000

TAXABLE VALUE				
2018	\$264,200	\$854,600	\$854,600	\$590,400

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0943**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	01991359.00	Property Owner:	ATHENEUM HOTEL CORP
Classification:	PERSONAL		1000 BRUSH ST
County:	WAYNE		DETROIT MI 48226
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	
Village:	NONE		CHARLES ERICSON
School District:	DETROIT CITY SCHOOL DISTRIC		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$444,900	\$482,400	\$482,400	\$37,500

TAXABLE VALUE				
2018	\$444,900	\$482,400	\$482,400	\$37,500

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0944**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	20990209.00	Property Owner:	PRECISION DIESEL INC
Classification:	PERSONAL		543 FORDSON
County:	WAYNE		DETROIT MI 48217
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	
Village:	NONE		CHARLES ERICSON
School District:	DETROIT CITY SCHOOL DISTRIC		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$3,900	\$29,600	\$29,600	\$25,700

TAXABLE VALUE				
2018	\$3,900	\$29,600	\$29,600	\$25,700

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0945**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	01990822.00	Property Owner:	DETROIT ATHLETIC CLUB
Classification:	PERSONAL		241 MADISON AVE
County:	WAYNE		DETROIT MI 48226
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	
Village:	NONE		CHARLES ERICSON
School District:	DETROIT CITY SCHOOL DISTRIC		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$2,314,800	\$2,664,100	\$2,664,100	\$349,300

TAXABLE VALUE				
2018	\$2,314,800	\$2,664,100	\$2,664,100	\$349,300

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0948**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-374-613	Property Owner:	TVDN GROUP LLC
Classification:	PERSONAL		2179 COACHWAY CT
County:	OAKLAND		BLOOMFIELD HILLS MI 48302
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	OAK PARK CITY SCHOOL DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$9,370	\$79,290	\$79,290	\$69,920

TAXABLE VALUE				
2016	\$9,370	\$79,290	\$79,290	\$69,920

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0950**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-310-070	Property Owner:	PRAXAIR INC
Classification:	PERSONAL		10 RIVERVIEW DR
County:	OAKLAND		DANBURY CT 06810
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	OAK PARK CITY SCHOOL DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$18,110	\$18,110	\$18,110
2017	\$0	\$17,110	\$17,110	\$17,110
 TAXABLE VALUE				
2016	\$0	\$18,110	\$18,110	\$18,110
2017	\$0	\$17,110	\$17,110	\$17,110

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0952**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-79-130-927 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: OAK PARK CITY SCHOOL DIST	Property Owner: DOLBY LABORATORIES INC PO BOX 80615 INDIANAPOLIS IN 46280 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$5,860	\$5,860	\$5,860
 TAXABLE VALUE				
2016	\$0	\$5,860	\$5,860	\$5,860

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0953**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-414-815	Property Owner:	GEOFFREY DDS PC REEVES
Classification:	PERSONAL		26400 W 12 MILE RD #010
County:	OAKLAND		SOUTHFIELD MI 48034
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	OAK PARK CITY SCHOOL DIST		SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$62,910	\$96,130	\$96,130	\$33,220
2018	\$69,200	\$84,180	\$84,180	\$14,980
TAXABLE VALUE				
2017	\$62,910	\$96,130	\$96,130	\$33,220
2018	\$69,200	\$84,180	\$84,180	\$14,980

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0954**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-376-314	Property Owner:	ESPECIALLY FOR KIDS PC
Classification:	PERSONAL		25811 W 12 MILE RD #202
County:	OAKLAND		SOUTHFIELD MI 48034-1896
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				
2017	\$38,770	\$47,910	\$49,050	\$10,280
2018	\$75,840	\$72,080	\$94,400	\$18,560
TAXABLE VALUE				
2017	\$38,770	\$47,910	\$49,050	\$10,280
2018	\$75,840	\$72,080	\$94,400	\$18,560

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0961**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-75-525-824	Property Owner:	VERO SOFTWARE SMIRT WORK INC
Classification:	PERSONAL		TAX DEPT
County:	OAKLAND		2000 TOWN CENTER #1730
Assessment Unit:	CITY of SOUTHFIELD		SOUTHFIELD MI 48075
		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				
2016	\$36,700	\$58,760	\$58,760	\$22,060
2017	\$40,400	\$58,760	\$58,760	\$18,360
2018	\$47,410	\$47,810	\$47,810	\$400
TAXABLE VALUE				
2016	\$36,700	\$58,760	\$58,760	\$22,060
2017	\$40,400	\$53,300	\$53,300	\$12,900
2018	\$47,410	\$47,810	\$47,810	\$400

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0962**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-72-097-011 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: FKA: PIZZERIA BIGA/COCARY L BIGALORA WOOD FIRED CUCINA LIVONIA MI 48150 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$204,600	\$302,340	\$302,340	\$97,740
2017	\$204,600	\$270,930	\$270,930	\$66,330
TAXABLE VALUE				
2016	\$204,600	\$302,340	\$302,340	\$97,740
2017	\$204,600	\$270,930	\$270,930	\$66,330

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0963**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-68-910-300 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: MI COSMETIC & RECONSTRUCTIVE CENTER PC AYOUB SAYEG/MIRIAM 29110 INSTER RD #250 SOUTHFIELD MI 48034 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$80,000	\$148,630	\$148,630	\$68,630
2017	\$80,000	\$261,100	\$261,100	\$181,100
2018	\$435,370	\$558,630	\$558,630	\$123,260
TAXABLE VALUE				
2016	\$80,000	\$148,630	\$148,630	\$68,630
2017	\$80,000	\$261,100	\$261,100	\$181,100
2018	\$435,370	\$558,630	\$558,630	\$123,260

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0964**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-81-073-718	Property Owner:	FORMEL D USA INC
Classification:	PERSONAL		28411 NORTHWESTERN HWY #0690
County:	OAKLAND		SOUTHFIELD MI 48034
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$30,000	\$140,670	\$140,670	\$110,670

TAXABLE VALUE				
2018	\$30,000	\$140,670	\$140,670	\$110,670

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0965**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-67-024-010 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: FKA: SOUTHFIELD DEALERS FRESH START AUTO 21399 TELEGRAPH RD SOUTHFIELD MI 48033 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$20,000	\$226,050	\$226,050	\$206,050
2017	\$30,000	\$368,960	\$368,960	\$338,960
TAXABLE VALUE				
2016	\$20,000	\$226,050	\$226,050	\$206,050
2017	\$30,000	\$368,960	\$368,960	\$338,960

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0966**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-60-048-300	Property Owner:	NORTHLAND RADIOLOGY INC
Classification:	PERSONAL		26222 TELEGRAPH RD #100
County:	OAKLAND		SOUTHFIELD MI 48033-5318
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	OAK PARK CITY SCHOOL DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$221,770	\$435,390	\$435,390	\$213,620
2017	\$181,800	\$390,280	\$390,280	\$208,480
2018	\$181,800	\$359,470	\$359,470	\$177,670
TAXABLE VALUE				
2016	\$221,770	\$435,390	\$435,390	\$213,620
2017	\$181,800	\$390,280	\$390,280	\$208,480
2018	\$181,800	\$359,470	\$359,470	\$177,670

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0967**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-579-217	Property Owner:	MOJITO RIO GRANDE MEXICAN GRILL
Classification:	PERSONAL		29852 NORHTWESTERN HWY
County:	OAKLAND		SOUTHFIELD MI 48034
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$40,000	\$49,490	\$49,490	\$9,490

TAXABLE VALUE				
2018	\$40,000	\$49,490	\$49,490	\$9,490

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0969**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-55-008-957 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: ELRINGKINGER AUTOMOTIVE MFG INC TAX DEPT 23300 NORTHWESTERN HWY SOUTHFIELD MI 48075 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$35,450	\$416,930	\$416,930	\$381,480

TAXABLE VALUE				
2017	\$35,450	\$416,930	\$416,930	\$381,480

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0970**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-46-241-600	Property Owner:	PIRELLI TIRE LLC
Classification:	PERSONAL		100 PIRELLI DR
County:	OAKLAND		ROME GA 30161
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$19,920	\$21,330	\$21,330	\$1,410
2017	\$18,760	\$36,530	\$36,530	\$17,770
TAXABLE VALUE				
2016	\$19,920	\$21,330	\$21,330	\$1,410
2017	\$18,760	\$36,530	\$36,530	\$17,770

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0971**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-46-038-115 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: RAYNE CONSTRUCTION 16000 W 9 MILE RD #311/315 SOUTHFIELD MI 48075 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$3,280	\$3,280	\$3,280
2017	\$500	\$2,880	\$2,880	\$2,380
 TAXABLE VALUE				
2016	\$0	\$3,280	\$3,280	\$3,280
2017	\$500	\$2,880	\$2,880	\$2,380

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0972**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 76-99-44-109-150 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST</p>	<p>Property Owner: FEDERAL EXPRESS CORP #A0131 ALTUS GROUP US INC PO BOX 71850 PHOENIX AZ 85050 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037</p>
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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	\$59,860	\$64,410	\$64,410	\$4,550
2017	\$46,650	\$186,130	\$186,130	\$139,480
 TAXABLE VALUE				
2016	\$59,860	\$64,410	\$64,410	\$4,550
2017	\$46,650	\$186,130	\$186,130	\$139,480

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0973**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 76-99-24-850-217 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST</p>	<p>Property Owner: ULTIMATE STAFFING SERVICES ROTH STAFFING COMPANY 450 N STATE COLLEGE BLVD ORANGE CA 92868 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037</p>
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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				
2017	\$3,500	\$20,380	\$20,380	\$16,880
2018	\$14,200	\$18,460	\$18,460	\$4,260
 TAXABLE VALUE				
2017	\$3,500	\$20,380	\$20,380	\$16,880
2018	\$14,200	\$18,460	\$18,460	\$4,260

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0974**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 03-659-008-00 Classification: REAL County: OSCEOLA Assessment Unit: TWP of EVART Village: NONE School District: EVART PUBLIC SCHOOLS	Property Owner: MARK & SHEILA SCHILL 751 ADVENTURE RD FAIRBANKS AK 99712 Assessing Officer / Equalization Director: KIMBER L. WESTMAAS 4813 APPLEBY ROAD MARION, MI 49665
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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	\$15,000	\$16,550	\$16,550	\$1,550
2018	\$16,900	\$18,532	\$18,532	\$1,632
2018	\$25,600	\$27,513	\$27,513	\$1,913
TAXABLE VALUE				
2016	\$6,892	\$10,118	\$10,118	\$3,226
2018	\$6,954	\$10,210	\$10,210	\$3,256
2018	\$7,100	\$10,424	\$10,424	\$3,324

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0975**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-560-001-00	Property Owner:	DONALD & JOYCE SARGENT
Classification:	REAL		4443 2 MILE RD
County:	OSCEOLA		BAY CITY MI 48706
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				
2016	\$3,100	\$7,434	\$7,434	\$4,334
2017	\$1,300	\$5,903	\$5,903	\$4,603
2018	\$2,100	\$7,545	\$7,545	\$5,445
TAXABLE VALUE				
2016	\$3,100	\$6,471	\$6,471	\$3,371
2017	\$1,300	\$5,903	\$5,903	\$4,603
2018	\$1,327	\$6,027	\$6,027	\$4,700

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0976**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-550-019-00	Property Owner:	RONALD MCIVOR
Classification:	REAL		9403 S LAKE 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				
2017	\$21,000	\$33,682	\$33,682	\$12,682
2018	\$24,700	\$39,668	\$39,668	\$14,968
TAXABLE VALUE				
2017	\$21,000	\$33,682	\$33,682	\$12,682
2018	\$21,441	\$34,389	\$34,389	\$12,948

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0977**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-550-016-00	Property Owner:	GERALD & JUDITH DENNIS
Classification:	REAL		2115 MEADOW ST
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				
2016	\$25,500	\$28,525	\$28,525	\$3,025
2017	\$37,600	\$30,802	\$30,802	(\$6,798)
2018	\$31,100	\$34,875	\$34,875	\$3,775
TAXABLE VALUE				
2016	\$22,214	\$24,620	\$24,620	\$2,406
2017	\$22,413	\$24,842	\$24,842	\$2,429
2018	\$22,883	\$25,364	\$25,364	\$2,481

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0978**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-475-027-00	Property Owner:	THOMAS NEWELL
Classification:	REAL		1200 GEORGE ST
County:	OSCEOLA		OWOSSO MI 48867
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				
2019	\$15,200	\$20,280	\$20,280	\$5,080
2017	\$15,200	\$20,582	\$20,582	\$5,382
2018	\$18,000	\$24,349	\$24,349	\$6,349
TAXABLE VALUE				
2019	\$12,432	\$16,488	\$16,488	\$4,056
2017	\$12,543	\$16,636	\$16,636	\$4,093
2018	\$12,806	\$16,985	\$16,985	\$4,179

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0979**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-475-006-00	Property Owner:	CASEY & CHARLENE KEYSOR
Classification:	REAL		1111 HIGH ST
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				
2016	\$50,000	\$51,636	\$51,636	\$1,636
2017	\$52,600	\$54,341	\$54,341	\$1,741
2018	\$58,500	\$60,564	\$60,564	\$2,064
TAXABLE VALUE				
2016	\$43,924	\$45,191	\$45,191	\$1,267
2017	\$44,319	\$45,597	\$45,597	\$1,278
2018	\$45,249	\$46,555	\$46,555	\$1,306

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0980**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-475-001-00	Property Owner:	DEANNE & TIMOTHY BREHM
Classification:	REAL		3405 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				
2016	\$17,900	\$29,343	\$29,343	\$11,443
2017	\$22,500	\$34,670	\$34,670	\$12,170
2018	\$24,000	\$38,414	\$38,414	\$14,414
TAXABLE VALUE				
2016	\$11,832	\$26,618	\$26,618	\$14,786
2017	\$11,938	\$26,858	\$26,858	\$14,920
2018	\$12,188	\$27,422	\$27,422	\$15,234

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0981**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-404-127-00	Property Owner:	MARY KRUITHOFF
Classification:	REAL		881 NEGAUNEE LAKE DR
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				
2016	\$73,300	\$75,746	\$75,746	\$2,446
2017	\$75,100	\$77,702	\$77,702	\$2,602
2018	\$73,500	\$76,582	\$76,582	\$3,082
TAXABLE VALUE				
2016	\$64,091	\$65,986	\$65,986	\$1,895
2017	\$64,667	\$66,580	\$66,580	\$1,913
2018	\$66,025	\$67,978	\$67,978	\$1,953

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0982**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-403-109-00	Property Owner:	TIMOTHY & RASHELLE MAIER
Classification:	REAL		620 N HAWTHORNE DR
County:	OSCEOLA		MIDLAND MI 48640
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				
2018	\$23,300	\$26,812	\$26,812	\$3,512

TAXABLE VALUE				
2018	\$23,300	\$26,812	\$26,812	\$3,512

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0984**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-382-410-00	Property Owner:	MAURICE & KAREN ZARKA
Classification:	REAL		9410 MIRAMICHI 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				
2016	\$63,900	\$94,301	\$94,301	\$30,401
2017	\$65,600	\$97,886	\$97,886	\$32,286
2018	\$66,900	\$105,081	\$105,081	\$38,181
TAXABLE VALUE				
2016	\$53,500	\$78,751	\$78,751	\$25,251
2017	\$53,981	\$79,460	\$79,460	\$25,479
2018	\$55,114	\$81,128	\$81,128	\$26,014

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

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0985**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-251-024-00	Property Owner:	HUSTON BARBARA & RALPH LANHAM
Classification:	REAL		40509 IRVAL
County:	OSCEOLA		STERLING HEIGHTS MI 48313
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				
2016	\$40,900	\$43,131	\$43,131	\$2,231
2017	\$46,300	\$48,663	\$48,663	\$2,363
2018	\$51,700	\$54,486	\$54,486	\$2,786
TAXABLE VALUE				
2016	\$30,173	\$34,431	\$34,431	\$4,258
2017	\$30,444	\$34,740	\$34,740	\$4,296
2018	\$31,083	\$35,470	\$35,470	\$4,387

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0987**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 03-251-001-00 Classification: REAL County: OSCEOLA Assessment Unit: TWP of EVART Village: NONE School District: EVART PUBLIC SCHOOLS</p>	<p>Property Owner: WAYNE KEILMAN 2501 EVERGREEN RD EVART MI 49631</p> <p>Assessing Officer / Equalization Director: KIMBER L. WESTMAAS 4813 APPLEBY ROAD MARION, MI 49665</p>
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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	\$32,700	\$41,680	\$41,680	\$8,980
2017	\$36,400	\$45,921	\$45,921	\$9,521
2018	\$41,400	\$52,640	\$52,640	\$11,240
TAXABLE VALUE				
2016	\$27,004	\$34,192	\$34,192	\$7,188
2017	\$27,247	\$34,499	\$34,499	\$7,252
2018	\$27,819	\$35,224	\$35,224	\$7,405

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0990**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-036-003-00	Property Owner:	PLYMAN MALINDA MORGAN MICHAEL
Classification:	REAL		6980 MECEOLA 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				
2016	\$33,300	\$37,082	\$37,082	\$3,782
2017	\$35,700	\$39,769	\$39,769	\$4,069
2018	\$36,200	\$40,394	\$40,394	\$4,194
TAXABLE VALUE				
2016	\$30,469	\$34,076	\$34,076	\$3,607
2017	\$30,743	\$34,382	\$34,382	\$3,639
2018	\$31,888	\$35,104	\$35,104	\$3,216

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0991**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-035-005-00	Property Owner:	BRAD ROBERTSON
Classification:	REAL		7102 MECEOLA 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				
2016	\$44,800	\$48,663	\$48,663	\$3,863
2017	\$48,200	\$52,353	\$52,353	\$4,153
2018	\$48,900	\$53,175	\$53,175	\$4,275
TAXABLE VALUE				
2016	\$40,456	\$44,147	\$44,147	\$3,691
2017	\$40,820	\$44,544	\$44,544	\$3,724
2018	\$41,677	\$45,479	\$45,479	\$3,802

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0992**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-034-004-10	Property Owner:	JAMES & LYNETTE MILITELLO
Classification:	REAL		PO BOX 92
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				
2016	\$74,200	\$87,274	\$87,274	\$13,074
2017	\$78,900	\$93,017	\$93,017	\$14,117
2018	\$75,800	\$90,401	\$90,401	\$14,601
TAXABLE VALUE				
2016	\$65,133	\$78,208	\$78,208	\$13,075
2017	\$65,719	\$78,912	\$78,912	\$13,193
2018	\$67,099	\$80,569	\$80,569	\$13,470

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

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0993**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-031-007-40	Property Owner:	BRENDA & SCOTT HENRY
Classification:	REAL		PO BOX 884
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				
2016	\$77,100	\$84,633	\$84,633	\$7,533
2017	\$82,000	\$89,533	\$89,533	\$7,533
2018	\$78,900	\$86,433	\$86,433	\$7,533
TAXABLE VALUE				
2016	\$68,581	\$76,258	\$76,258	\$7,677
2017	\$69,198	\$76,945	\$76,945	\$7,747
2018	\$70,651	\$78,561	\$78,561	\$7,910

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

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0995**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-028-008-00	Property Owner:	SALLY FETKAVICH
Classification:	REAL		2600 BECKETT RUN
County:	OSCEOLA		THE VILLAGES FL 32162
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	\$4,800	\$7,160	\$7,160	\$2,360
2017	\$5,000	\$7,541	\$7,541	\$2,541
2018	\$5,200	\$7,821	\$7,821	\$2,621
TAXABLE VALUE				
2016	\$3,403	\$7,032	\$7,032	\$3,629
2017	\$3,433	\$7,095	\$7,095	\$3,662
2018	\$3,505	\$7,244	\$7,244	\$3,739

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0996**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-027-006-20	Property Owner:	NEIL & JANET ALLAN
Classification:	REAL		1341 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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$4,100	\$8,586	\$8,586	\$4,486
2017	\$4,500	\$9,335	\$9,335	\$4,835
2018	\$5,400	\$10,391	\$10,391	\$4,991
TAXABLE VALUE				
2016	\$4,100	\$8,155	\$8,155	\$4,055
2017	\$4,136	\$8,228	\$8,228	\$4,092
2018	\$4,222	\$8,401	\$8,401	\$4,179

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0997**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-027-006-10	Property Owner:	JOHN & SHERI FRICK
Classification:	REAL		1844 90TH 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				
2016	\$47,600	\$52,490	\$52,490	\$4,890
2017	\$51,100	\$56,326	\$56,326	\$5,226
2018	\$51,700	\$57,047	\$57,047	\$5,347
TAXABLE VALUE				
2016	\$30,650	\$40,255	\$40,255	\$9,605
2017	\$30,925	\$40,617	\$40,617	\$9,692
2018	\$31,574	\$41,470	\$41,470	\$9,896

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

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0998**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-027-002-00	Property Owner:	EVART 40 LLC
Classification:	REAL		26640 HARDING
County:	OSCEOLA		OAK PARK MI 48237
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				
2016	\$73,700	\$78,925	\$78,925	\$5,225
2017	\$76,200	\$81,841	\$81,841	\$5,641
2018	\$71,500	\$77,334	\$77,334	\$5,834
TAXABLE VALUE				
2016	\$63,995	\$69,264	\$69,264	\$5,269
2017	\$64,570	\$69,887	\$69,887	\$5,317
2018	\$65,925	\$71,355	\$71,355	\$5,430

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

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-0999**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-022-012-02	Property Owner:	MICHAEL HOLCOMB
Classification:	REAL		8561 HERSEY 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				
2016	\$25,200	\$29,617	\$29,617	\$4,417
2017	\$26,400	\$31,113	\$31,113	\$4,713
2018	\$24,700	\$29,515	\$29,515	\$4,815
TAXABLE VALUE				
2016	\$23,029	\$27,309	\$27,309	\$4,280
2017	\$23,236	\$27,555	\$27,555	\$4,319
2018	\$23,723	\$28,134	\$28,134	\$4,411

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1000**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-020-017-01	Property Owner:	BETH AVERILL
Classification:	REAL		2404 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				
2016	\$33,700	\$51,034	\$51,034	\$17,334
2017	\$35,900	\$54,585	\$54,585	\$18,685
2018	\$35,300	\$54,593	\$54,593	\$19,293
TAXABLE VALUE				
2016	\$29,857	\$45,524	\$45,524	\$15,667
2017	\$30,125	\$45,934	\$45,934	\$15,809
2018	\$30,757	\$46,898	\$46,898	\$16,141

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1001**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-020-013-00	Property Owner:	LIBBY'S FARM LLC
Classification:	REAL		12081 3 MILE 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				
2016	\$76,000	\$81,203	\$81,203	\$5,203
2017	\$76,000	\$81,429	\$81,429	\$5,429
2018	\$64,000	\$69,529	\$69,529	\$5,529
TAXABLE VALUE				
2016	\$60,781	\$66,021	\$66,021	\$5,240
2017	\$61,328	\$66,615	\$66,615	\$5,287
2018	\$62,615	\$68,014	\$68,014	\$5,399

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1002**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-019-004-03	Property Owner:	LOIS SNYDER
Classification:	REAL		2527 115TH 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				
2016	\$51,300	\$65,437	\$65,437	\$14,137
2017	\$54,400	\$69,646	\$69,646	\$15,246
2018	\$52,100	\$67,848	\$67,848	\$15,748
TAXABLE VALUE				
2016	\$45,857	\$59,203	\$59,203	\$13,346
2017	\$46,269	\$59,736	\$59,736	\$13,467
2018	\$47,240	\$60,991	\$60,991	\$13,751

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1003**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-018-008-00	Property Owner:	KIRK & LAURIE GOSTLIN
Classification:	REAL		11791 4 MILE 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				
2016	\$72,900	\$79,354	\$79,354	\$6,454
2017	\$76,600	\$83,564	\$83,564	\$6,964
2018	\$71,300	\$78,497	\$78,497	\$7,197
TAXABLE VALUE				
2016	\$66,033	\$72,157	\$72,157	\$6,124
2017	\$66,627	\$72,806	\$72,806	\$6,179
2018	\$68,026	\$74,335	\$74,335	\$6,309

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1004**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-017-007-20	Property Owner:	RONALD JACOBS
Classification:	REAL		9100 E COPAS RD
County:	OSCEOLA		CORUNNA MI 48817
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	\$7,400	\$10,728	\$10,728	\$3,328
2017	\$8,200	\$11,830	\$11,830	\$3,630
2018	\$9,800	\$13,593	\$13,593	\$3,793
TAXABLE VALUE				
2016	\$4,000	\$8,581	\$8,581	\$4,581
2017	\$4,036	\$8,659	\$8,659	\$4,623
2018	\$4,120	\$8,841	\$8,841	\$4,721

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

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1005**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-015-007-20	Property Owner:	TIMOTHY TULLAR
Classification:	REAL		3828 90TH 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				
2016	\$33,900	\$41,988	\$41,988	\$8,088
2017	\$35,500	\$44,233	\$44,233	\$8,733
2018	\$32,500	\$41,531	\$41,531	\$9,031
TAXABLE VALUE				
2016	\$29,588	\$37,743	\$37,743	\$8,155
2017	\$29,854	\$38,082	\$38,082	\$8,228
2018	\$30,480	\$38,882	\$38,882	\$8,402

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1006**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-014-019-05	Property Owner:	DEREK COOK
Classification:	REAL		7110 3 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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$48,300	\$61,098	\$61,098	\$12,798

TAXABLE VALUE				
2018	\$48,300	\$61,098	\$61,098	\$12,798

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

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1007**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-013-016-00	Property Owner:	ERIC VANDERHOEF
Classification:	REAL		3245 60TH 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				
2016	\$31,600	\$47,306	\$47,306	\$15,706
2017	\$34,000	\$50,887	\$50,887	\$16,887
2018	\$34,900	\$52,291	\$52,291	\$17,391
TAXABLE VALUE				
2016	\$28,838	\$43,290	\$43,290	\$14,452
2017	\$29,097	\$43,680	\$43,680	\$14,583
2018	\$29,708	\$44,597	\$44,597	\$14,889

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1008**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-009-006-00	Property Owner:	KENNETH & CAROL LADD
Classification:	REAL		4191 90TH 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				
2016	\$44,400	\$66,455	\$66,455	\$22,055
2017	\$45,500	\$69,209	\$69,209	\$23,709
2018	\$42,200	\$66,610	\$66,610	\$24,410
TAXABLE VALUE				
2016	\$38,417	\$58,454	\$58,454	\$20,037
2017	\$38,762	\$58,980	\$58,980	\$20,218
2018	\$39,576	\$60,218	\$60,218	\$20,642

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

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1009**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-009-005-00	Property Owner:	GEORGE KING
Classification:	REAL		9382 4 MILE 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				
2016	\$68,500	\$73,123	\$73,123	\$4,623
2017	\$70,500	\$75,464	\$75,464	\$4,964
2018	\$65,900	\$70,660	\$70,660	\$4,760
TAXABLE VALUE				
2016	\$59,817	\$64,245	\$64,245	\$4,428
2017	\$60,355	\$64,823	\$64,823	\$4,468
2018	\$61,622	\$66,184	\$66,184	\$4,562

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

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1010**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-008-017-00	Property Owner:	WILLIAM STEVEN CUTCHINS GLORIA
Classification:	REAL		PO BOX 432
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				
2016	\$53,700	\$57,293	\$57,293	\$3,593
2017	\$56,700	\$60,570	\$60,570	\$3,870
2018	\$54,900	\$58,892	\$58,892	\$3,992
TAXABLE VALUE				
2016	\$48,709	\$52,131	\$52,131	\$3,422
2017	\$49,147	\$52,600	\$52,600	\$3,453
2018	\$50,179	\$53,705	\$53,705	\$3,526

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

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1011**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-007-028-10	Property Owner:	PAUL JOHNSON
Classification:	REAL		11700 4 MILE 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				
2016	\$15,800	\$24,141	\$24,141	\$8,341
2017	\$17,400	\$26,368	\$26,368	\$8,968
2018	\$18,800	\$28,036	\$28,036	\$9,236
TAXABLE VALUE				
2016	\$14,042	\$22,229	\$22,229	\$8,187
2017	\$14,168	\$22,429	\$22,429	\$8,261
2018	\$14,465	\$22,900	\$22,900	\$8,435

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1012**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-007-023-05	Property Owner:	DONALD, CARL, HERBERT & RUSSELL BELL
Classification:	REAL		7245 GRASS LAKE DR NE
County:	OSCEOLA		KALKASKA MI 49646
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				
2016	\$2,400	\$19,927	\$19,927	\$17,527
2017	\$2,500	\$21,320	\$21,320	\$18,820
2018	\$2,600	\$21,953	\$21,953	\$19,353
TAXABLE VALUE				
2016	\$950	\$17,805	\$17,805	\$16,855
2017	\$958	\$17,965	\$17,965	\$17,007
2018	\$978	\$18,343	\$18,343	\$17,365

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1013**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-007-022-00	Property Owner:	LAWRENCE & BONNIE COMPOE
Classification:	REAL		4106 115TH 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				
2016	\$23,200	\$28,119	\$28,119	\$4,919
2017	\$24,900	\$30,196	\$30,196	\$5,296
2018	\$26,100	\$31,561	\$31,561	\$5,461
TAXABLE VALUE				
2016	\$17,650	\$25,735	\$25,735	\$8,085
2017	\$17,808	\$25,966	\$25,966	\$8,158
2018	\$18,181	\$26,512	\$26,512	\$8,331

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1014**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-007-017-10	Property Owner:	KENNETH & CATHY RETTER
Classification:	REAL		11561 ROYAL OAK DR
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				
2016	\$79,100	\$81,682	\$81,682	\$2,582
2017	\$84,800	\$87,575	\$87,575	\$2,775
2018	\$84,800	\$87,658	\$87,658	\$2,858
TAXABLE VALUE				
2016	\$59,396	\$63,671	\$63,671	\$4,275
2017	\$59,930	\$64,244	\$64,244	\$4,314
2018	\$61,188	\$65,593	\$65,593	\$4,405

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1015**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-007-006-03	Property Owner:	KATHRYN RICE
Classification:	REAL		8560 7 MILE 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				
2016	\$5,100	\$9,404	\$9,404	\$4,304
2017	\$5,300	\$9,994	\$9,994	\$4,694
2018	\$5,500	\$10,405	\$10,405	\$4,905
TAXABLE VALUE				
2016	\$810	\$6,733	\$6,733	\$5,923
2017	\$817	\$6,794	\$6,794	\$5,977
2018	\$834	\$6,937	\$6,937	\$6,103

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1016**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-013-001-20	Property Owner:	MATTHEW & SACHEEN JOHNSON
Classification:	REAL		3751 60TH AVE
County:	OSCEOLA		SEARS MI 49679
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				
2016	\$11,600	\$26,006	\$26,006	\$14,406
2017	\$12,600	\$28,139	\$28,139	\$15,539
2018	\$13,300	\$29,355	\$29,355	\$16,055
TAXABLE VALUE				
2016	\$10,531	\$24,122	\$24,122	\$13,591
2017	\$10,625	\$24,339	\$24,339	\$13,714
2018	\$10,848	\$24,851	\$24,851	\$14,003

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1018**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-03-743-000-0060-00	Property Owner:	BERNSTEIN DAVID L BULLOCK ISABEL T
Classification:	REAL		9180 MILL POND TRL
County:	MUSKEGON		WHITEHALL MI 49461
Assessment Unit:	TWP of WHITEHALL	Assessing Officer / Equalization Director:	
Village:	NONE		DONNA B. VANDERVRIES
School District:	WHITEHALL SCHOOL DISTRICT		173 E. APPLE AVENUE STE. 201
			MUSKEGON, MI 49442

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$28,700	\$28,700	\$28,700
 TAXABLE VALUE				
2018	\$0	\$28,700	\$28,700	\$28,700

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1019**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-02-017-300-0003-00	Property Owner:	DOUGLAS & DEBBIE AEBIG
Classification:	REAL		9706 WHITBECK RD
County:	MUSKEGON		MONTAGUE MI 49437
Assessment Unit:	TWP of MONTAGUE	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES
Village:	NONE		173 E. APPLE AVENUE, STE. 201
School District:	MONTAGUE AREA PUBLIC SCHO		MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$123,100	\$137,900	\$137,900	\$14,800
2017	\$124,400	\$139,100	\$139,100	\$14,700
2018	\$128,500	\$143,500	\$143,500	\$15,000
TAXABLE VALUE				
2016	\$69,191	\$83,991	\$83,991	\$14,800
2017	\$69,813	\$84,747	\$84,747	\$14,934
2018	\$71,279	\$86,527	\$86,527	\$15,248

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1021**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-009-009-00	Property Owner:	MARY TRUST BENNETT
Classification:	REAL		9850 4 MILE 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				
2016	\$43,900	\$53,803	\$53,803	\$9,903
2017	\$44,500	\$55,303	\$55,303	\$10,803
2018	\$40,400	\$51,688	\$51,688	\$11,288
TAXABLE VALUE				
2016	\$36,910	\$46,794	\$46,794	\$9,884
2017	\$37,242	\$47,215	\$47,215	\$9,973
2018	\$38,024	\$48,206	\$48,206	\$10,182

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1022**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-009-010-00	Property Owner:	STEVEN & CAROLE ROBERTS
Classification:	REAL		9991 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				
2016	\$81,900	\$94,658	\$94,658	\$12,758
2017	\$87,000	\$100,760	\$100,760	\$13,760
2018	\$83,400	\$86,655	\$86,655	\$3,255
TAXABLE VALUE				
2016	\$49,671	\$66,986	\$66,986	\$17,315
2017	\$50,118	\$67,589	\$67,589	\$17,471
2018	\$51,170	\$69,009	\$69,009	\$17,839

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1025**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-010-006-01	Property Owner:	ALLAN ROHEN
Classification:	REAL		4444 85TH 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				
2016	\$72,800	\$97,644	\$97,644	\$24,844
2017	\$76,900	\$103,665	\$103,665	\$26,765
2018	\$72,400	\$100,018	\$100,018	\$27,618
TAXABLE VALUE				
2016	\$65,523	\$90,623	\$90,623	\$25,100
2017	\$66,112	\$91,439	\$91,439	\$25,327
2018	\$67,500	\$93,359	\$93,359	\$25,859

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1026**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-010-017-00	Property Owner:	KENNETH & MICHELE DORLAND
Classification:	REAL		4257 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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$72,000	\$74,731	\$74,731	\$2,731
2017	\$76,700	\$79,632	\$79,632	\$2,932
2018	\$75,500	\$78,516	\$78,516	\$3,016
TAXABLE VALUE				
2016	\$45,587	\$50,576	\$50,576	\$4,989
2017	\$45,997	\$51,032	\$51,032	\$5,035
2018	\$46,962	\$52,103	\$52,103	\$5,141

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1027**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-011-015-00	Property Owner:	LARRY & BETTY DERSCHEID
Classification:	REAL		4181 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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$46,400	\$52,301	\$52,301	\$5,901
2017	\$49,500	\$55,835	\$55,835	\$6,335
2018	\$49,000	\$55,513	\$55,513	\$6,513
TAXABLE VALUE				
2016	\$32,900	\$43,713	\$43,713	\$10,813
2017	\$33,196	\$44,107	\$44,107	\$10,911
2018	\$33,893	\$45,033	\$45,033	\$11,140

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1036**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	01992085.00	Property Owner:	1449 WOODWARD AVENUE TENANTS LLC WEWORKS	
Classification:	PERSONAL		NEW YORK NY 10011	
County:	WAYNE	Assessing Officer / Equalization Director:	CHARLES ERICSON	
Assessment Unit:	CITY of DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226	
Village:	NONE			
School District:	DETROIT CITY SCHOOL DISTRIC			

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$264,200	\$854,600	\$854,600	\$590,400

TAXABLE VALUE				
2018	\$264,200	\$854,600	\$854,600	\$590,400

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1037**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 03-670-016-00 Classification: REAL County: OSCEOLA Assessment Unit: TWP of EVART Village: NONE School District: EVART PUBLIC SCHOOLS	Property Owner: GIACOMO & BARBARA TRUST MATTIOLI 6179 MCGUIRE RD FENTON MI 48430 Assessing Officer / Equalization Director: KIMBER L. WESTMAAS 4813 APPLEBY ROAD MARION, MI 49665
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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	\$15,000	\$19,835	\$19,835	\$4,835
2017	\$15,000	\$20,274	\$20,274	\$5,274
2018	\$15,000	\$20,511	\$20,511	\$5,511
TAXABLE VALUE				
2016	\$15,000	\$19,599	\$19,599	\$4,599
2017	\$15,000	\$19,775	\$19,775	\$4,775
2018	\$15,000	\$20,191	\$20,191	\$5,191

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1051**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-53-0822-0001-00-6	Property Owner:	VANGUARD CHURCH (DISSOLVED)
Classification:	REAL		URBAN APOSTOLIC NETWORK CHURCH
County:	BERRIEN		1301 N BURDICK ST
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	KALAMAZOO MI 49007
Village:	NONE		ANGELA J. STORY
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET, BOX 648
			BENTON HARBOR, MI 49023

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$17,000	\$17,000	\$17,000
2017	\$0	\$17,900	\$17,900	\$17,900
2018	\$0	\$13,600	\$13,600	\$13,600
TAXABLE VALUE				
2016	\$0	\$17,000	\$17,000	\$17,000
2017	\$0	\$17,900	\$17,900	\$17,900
2018	\$0	\$13,600	\$13,600	\$13,600

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1052**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	00-52-0820-0008-00-0	Property Owner:	VANGUARD CHURCH (DISSOLVED)
Classification:	REAL		URBAN APOSTOLIC NETWORK CHURCH
County:	BERRIEN		1301 N BURDICK ST
Assessment Unit:	CITY of BENTON HARBOR		KALAMAZOO MI 49007
Village:	NONE	Assessing Officer / Equalization Director:	ANGELA J. STORY
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET, BOX 648
			BENTON HARBOR, MI 49023

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$16,100	\$16,100	\$16,100
2017	\$0	\$16,600	\$16,600	\$16,600
2018	\$0	\$17,300	\$17,300	\$17,300
TAXABLE VALUE				
2016	\$0	\$16,100	\$16,100	\$16,100
2017	\$0	\$16,244	\$16,244	\$16,244
2018	\$0	\$16,585	\$16,585	\$16,585

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1053**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	999-08-09-402-002-09	Property Owner:	PETTY MACHINE & TOOL INC
Classification:	IFT PERSONAL		4035 MORRILL RD
County:	JACKSON		JACKSON MI 49201
Assessment Unit:	TWP of BLACKMAN	Assessing Officer / Equalization Director:	
Village:	NONE		EVELYN E. MARKOWSKI
School District:	NORTHWEST SCHOOL DISTRICT		1990 W. PARNALL ROAD
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$414,866	\$0	\$0	(\$414,866)
2017	\$414,900	\$0	\$0	(\$414,900)
2018	\$83,500	\$0	\$0	(\$83,500)
TAXABLE VALUE				
2016	\$414,866	\$0	\$0	(\$414,866)
2017	\$414,900	\$0	\$0	(\$414,900)
2018	\$83,500	\$0	\$0	(\$83,500)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1054**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	900-08-40-601-235-00	Property Owner:	PETTY MACHINE & TOOL INC
Classification:	PERSONAL		4035 MORRILL RD
County:	JACKSON		JACKSON MI 49201
Assessment Unit:	TWP of BLACKMAN	Assessing Officer / Equalization Director:	EVELYN E. MARKOWSKI
Village:	NONE		1990 W. PARNALL ROAD
School District:	NORTHWEST SCHOOL DISTRICT		JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$3,184,034	\$3,280,208	\$3,280,208	\$96,174
2017	\$3,184,000	\$3,275,121	\$3,275,121	\$91,121
2018	\$264,500	\$348,000	\$348,000	\$83,500
TAXABLE VALUE				
2016	\$3,184,034	\$3,280,208	\$3,280,208	\$96,174
2017	\$3,184,000	\$3,275,121	\$3,275,121	\$91,121
2018	\$264,500	\$348,000	\$348,000	\$83,500

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1055**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	999-08-30-101-001-04	Property Owner:	JSP INTERNATIONAL LLC
Classification:	IFT REAL		1285 DRUMMERS W STE 301
County:	JACKSON		WAYNE PA 19087
Assessment Unit:	TWP of BLACKMAN	Assessing Officer / Equalization Director:	EVELYN E. MARKOWSKI
Village:	NONE		1990 W. PARNALL ROAD
School District:	NORTHWEST SCHOOL DISTRICT		JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$560,811	\$0	\$0	(\$560,811)

TAXABLE VALUE				
2016	\$291,019	\$0	\$0	(\$291,019)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1056**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	000-08-30-101-001-01	Property Owner:	JSP INTERNATIONAL LLC
Classification:	REAL		1285 DRUMMERS W STE 301
County:	JACKSON		WAYNE PA 19087
Assessment Unit:	TWP of BLACKMAN	Assessing Officer / Equalization Director:	EVELYN E. MARKOWSKI
Village:	NONE		1990 W. PARNALL ROAD
School District:	NORTHWEST SCHOOL DISTRICT		JACKSON, MI 49201

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$1,973,075	\$2,533,886	\$2,533,886	\$560,811

TAXABLE VALUE				
2016	\$1,968,532	\$2,259,551	\$2,259,551	\$291,019

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1059**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-93-988-479	Property Owner:	ADVANTAGE SALES & MARKETING LLC
Classification:	PERSONAL		1611 N INTERSTATE 35E SUITE 428
County:	KENT		CARROLLTON TX 75006
Assessment Unit:	CITY of WYOMING	Assessing Officer / Equalization Director:	EUGENE A. VOGAN
Village:	NONE		P.O. BOX 905
School District:	WYOMING PUBLIC SCHOOLS		WYOMING, MI 49509-0905

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$620,200	\$200,700	\$200,700	(\$419,500)

TAXABLE VALUE				
2018	\$620,200	\$200,700	\$200,700	(\$419,500)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1060**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	64 99-00-005-115	Property Owner:	BECKMAN COULTER INC
Classification:	PERSONAL		11800 SW 147 AVE
County:	OAKLAND		MIAMI FL 33196
Assessment Unit:	CITY of PONTIAC	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID M. HIEBER
School District:	PONTIAC CITY SCHOOL DISTRICT		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$338,640	\$391,320	\$391,320	\$52,680

TAXABLE VALUE				
2018	\$338,640	\$391,320	\$391,320	\$52,680

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

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1062**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant 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 00 012 008	Property Owner:	CUT & CORE CONCRETE CUTTING LLC
Classification:	PERSONAL		1222 E 11 MILE RD
County:	OAKLAND		MADISON HTS MI 48071
Assessment Unit:	CITY of MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	MADISON PUBLIC SCHOOLS		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$78,420	\$78,420	\$78,420
 TAXABLE VALUE				
2016	\$0	\$78,420	\$78,420	\$78,420

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1063**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-00-007-048	Property Owner:	J&B MEDICAL SUPPLY CO
Classification:	PERSONAL		50496 PONTIAC TRAIL RD
County:	OAKLAND		WIXOM MI 48393
Assessment Unit:	CITY of WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	WALLED LAKE CONS SCH DIST		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$200,910	\$224,870	\$224,870	\$23,960

TAXABLE VALUE				
2018	\$200,910	\$224,870	\$224,870	\$23,960

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).

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1064**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	TB 99-00-015-527	Property Owner:	RELIANCE ONE
Classification:	PERSONAL		30200 TELEGRAPH RD STE 360
County:	OAKLAND		BINGHAM FARMS MI 48025
Assessment Unit:	TWP of SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	Village of BINGHAM FARMS		250 ELIZABETH LK RD STE 1000 W
School District:	BIRMINGHAM CITY SCHOOL DIST		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$7,220	\$20,380	\$20,380	\$13,160

TAXABLE VALUE				
2018	\$7,220	\$20,380	\$20,380	\$13,160

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1065**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 69-103-370-001-006-00 Classification: REAL County: OTSEGO Assessment Unit: CITY of GAYLORD Village: NONE School District: GAYLORD COMMUNITY SCHOOL	Property Owner: (FNA APPLGATE BUILDING) GO NORTH PROPERTIES BLOOMINGTON IN 47404 Assessing Officer / Equalization Director: ROBERT F. ENGLEBRECHT 305 E. MAIN STREET GAYLORD, MI 49735
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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	\$27,400	\$27,400	\$27,400
2017	\$0	\$27,400	\$27,400	\$27,400
2018	\$0	\$27,400	\$27,400	\$27,400
TAXABLE VALUE				
2016	\$0	\$27,400	\$27,400	\$27,400
2017	\$0	\$27,400	\$27,400	\$27,400
2018	\$0	\$27,400	\$27,400	\$27,400

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1066**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	59-020-250-048-00	Property Owner:	BRAD MOONEY
Classification:	REAL		5861 STRATFORD GLEN CT SE
County:	MONTCALM		GRAND RAPIDS MI 49546
Assessment Unit:	TWP of WINFIELD	Assessing Officer / Equalization Director:	JERRILYNN A. STRONG
Village:	NONE		1137 17 MILE ROAD
School District:	TRI COUNTY AREA SCHOOLS		REMUS, MI 49340

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$39,000	\$101,900	\$101,900	\$62,900
2017	\$41,000	\$101,400	\$101,400	\$60,400
2018	\$41,000	\$101,900	\$101,900	\$60,900
TAXABLE VALUE				
2016	\$33,628	\$101,900	\$101,900	\$68,272
2017	\$33,930	\$101,400	\$101,400	\$67,470
2018	\$34,642	\$101,900	\$101,900	\$67,258

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1068**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-081-648	Property Owner:	BODY CONSCIOUS LLC
Classification:	PERSONAL		2201 MEDFORD RD
County:	WASHTENAW		ANN ARBOR MI 48107
Assessment Unit:	CITY of ANN ARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		MARK PERRY
School District:	ANN ARBOR PUBLIC SCHOOLS		301 E. HURON STREET
			ANN ARBOR, MI 48108

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$1,100	\$1,100	\$1,100
2017	\$0	\$1,600	\$1,600	\$1,600
2018	\$20,000	\$1,700	\$1,700	(\$18,300)
TAXABLE VALUE				
2016	\$0	\$1,100	\$1,100	\$1,100
2017	\$0	\$1,600	\$1,600	\$1,600
2018	\$20,000	\$1,700	\$1,700	(\$18,300)

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).

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1070**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-09-012-005-00	Property Owner:	MARK BONTEKOE
Classification:	REAL		594 22 MILE RD
County:	OSCEOLA		MARION MI 49665
Assessment Unit:	TWP of HIGHLAND	Assessing Officer / Equalization Director:	
Village:	NONE		BRIAN L. HOEKEMA
School District:	MARION PUBLIC SCHOOLS		16329 10TH AVENUE
			MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$203,400	\$217,045	\$217,045	\$13,645
2017	\$225,400	\$240,101	\$240,101	\$14,701
2018	\$246,500	\$260,693	\$260,693	\$14,193
TAXABLE VALUE				
2016	\$170,752	\$184,397	\$184,397	\$13,645
2017	\$172,288	\$186,989	\$186,989	\$14,701
2018	\$175,906	\$190,099	\$190,099	\$14,193

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

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

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

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1071**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-011-001-00	Property Owner:	DOUG BONTEKOE
Classification:	REAL		22730 20TH AVE
County:	OSCEOLA		MARION MI 49665
Assessment Unit:	TWP of MARION	Assessing Officer / Equalization Director:	
Village:	NONE		BRIAN L. HOEKEMA
School District:	MARION PUBLIC SCHOOLS		16329 10TH AVENUE
			MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$219,700	\$239,125	\$239,125	\$19,425
2017	\$239,900	\$260,741	\$260,741	\$20,841
2018	\$261,600	\$281,631	\$281,631	\$20,031
TAXABLE VALUE				
2016	\$116,176	\$153,423	\$153,423	\$37,247
2017	\$117,211	\$154,804	\$154,804	\$37,593
2018	\$119,682	\$158,055	\$158,055	\$38,373

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

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1072**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant 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 09 006 005 00	Property Owner:	DEER & ASPEN CLUB
Classification:	REAL		803 CHERRY ST
County:	OSCEOLA		MANISTEE MI 49660
Assessment Unit:	TWP of MARION	Assessing Officer / Equalization Director:	
Village:	NONE		BRIAN L. HOEKEMA
School District:	MARION PUBLIC SCHOOLS		16329 10TH AVENUE
			MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$190,400	\$281,235	\$281,235	\$90,835
2017	\$190,400	\$290,488	\$290,488	\$100,088
2018	\$190,400	\$288,585	\$288,585	\$98,185
TAXABLE VALUE				
2016	\$53,937	\$240,673	\$240,673	\$186,736
2017	\$54,422	\$242,839	\$242,839	\$188,417
2018	\$55,564	\$247,938	\$247,938	\$192,374

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

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1073**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant 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 09 005 002 01	Property Owner:	ROSENGREN EARL LAMBOURIS SUSAN
Classification:	REAL		6944 HUBBARD CIR
County:	OSCEOLA		CLARKSTON MI 48348
Assessment Unit:	TWP of MARION	Assessing Officer / Equalization Director:	
Village:	NONE		BRIAN L. HOEKEMA
School District:	MARION PUBLIC SCHOOLS		16329 10TH AVENUE
			MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$2,100	\$10,303	\$10,323	\$8,223
2017	\$2,300	\$11,335	\$9,070	\$6,770
2018	\$2,300	\$11,161	\$7,132	\$4,832
TAXABLE VALUE				
2016	\$397	\$8,929	\$8,929	\$8,532
2017	\$400	\$9,010	\$9,010	\$8,610
2018	\$408	\$9,199	\$7,132	\$6,724

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

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1074**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant 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 06 012 015 00	Property Owner:	SCOTT & DIANE TRUST VANPOLEN
Classification:	REAL		10810 S LUCAS RD
County:	OSCEOLA		MCBAIN MI 49657
Assessment Unit:	TWP of HIGHLAND	Assessing Officer / Equalization Director:	BRIAN L. HOEKEMA
Village:	NONE		16329 10TH AVENUE
School District:	MCBAIN RURAL AGR SCHOOL DI		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$45,900	\$59,714	\$59,714	\$13,814

TAXABLE VALUE				
2017	\$23,496	\$37,310	\$37,310	\$13,814

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1075**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant 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 06 004 024 01	Property Owner:	JONATHAN & MICHELLE DRACHT
Classification:	REAL		23338 100TH AVE
County:	OSCEOLA		MARION MI 49665
Assessment Unit:	TWP of HIGHLAND	Assessing Officer / Equalization Director:	BRIAN L. HOEKEMA
Village:	NONE		16329 10TH AVENUE
School District:	MCBAIN RURAL AGR SCHOOL DI		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$67,600	\$73,328	\$73,328	\$5,728
2017	\$76,400	\$82,187	\$82,187	\$5,787
2018	\$80,300	\$85,984	\$85,984	\$5,684
TAXABLE VALUE				
2016	\$62,737	\$68,500	\$68,500	\$5,763
2017	\$63,301	\$69,116	\$69,116	\$5,815
2018	\$64,630	\$70,567	\$70,567	\$5,937

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1076**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant 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 06 002 006 00	Property Owner:	SUNSHINE ACRES
Classification:	REAL		7036 HIBMA RD
County:	OSCEOLA		MARION MI 49665
Assessment Unit:	TWP of HIGHLAND	Assessing Officer / Equalization Director:	
Village:	NONE		BRIAN L. HOEKEMA
School District:	MCBAIN RURAL AGR SCHOOL DI		16329 10TH AVENUE
			MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$154,400	\$188,808	\$188,808	\$34,408
2017	\$175,100	\$209,431	\$209,431	\$34,331
2018	\$195,500	\$228,796	\$228,796	\$33,296
TAXABLE VALUE				
2016	\$127,278	\$160,715	\$160,715	\$33,437
2017	\$128,423	\$162,161	\$162,161	\$33,738
2018	\$131,119	\$165,567	\$165,567	\$34,448

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/08/2019**

Docket Number: **154-18-1077**

The State Tax Commission, at a meeting held on April 08, 2019, approved a request pursuant 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 06 001 004 00	Property Owner:	EUGENE & FRANCIS M TRUST SPITZLEY
Classification:	REAL		6510 W GRAND RIVER AVE
County:	OSCEOLA		LANSING MI 48906
Assessment Unit:	TWP of HIGHLAND	Assessing Officer / Equalization Director:	
Village:	NONE		BRIAN L. HOEKEMA
School District:	MCBAIN RURAL AGR SCHOOL DI		16329 10TH AVENUE
			MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$68,300	\$94,024	\$94,024	\$25,724
2017	\$68,300	\$96,688	\$96,688	\$28,388
2018	\$68,300	\$96,153	\$96,153	\$27,853
TAXABLE VALUE				
2016	\$35,753	\$71,767	\$71,767	\$36,014
2017	\$36,074	\$72,413	\$72,413	\$36,339
2018	\$36,831	\$73,934	\$73,934	\$37,103

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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



Nick A. Khouri
Chairperson

