

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.

Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-18-0732

The State Tax Commission, at a meeting held on May 13, 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:	49-052-900-131-00	Property Owner:	CHEBOYGAN LUMBER CO
Classification:	PERSONAL		ADAM BRUSKI
County:	MACKINAC		916 WASHINGTON AVE STE 309
Assessment Unit:	CITY of SAINT IGNACE		BAY CITY MI 48708
Village:	NONE	Assessing Officer / Equalization Director:	KYLE S. MULKA
School District:	ST IGNACE AREA SCHOOL DIST.		396 N. STATE STREET
			ST. IGNACE, MI 49781

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$25,000	\$0	\$0	(\$25,000)
2018	\$25,000	\$0	\$0	(\$25,000)
TAXABLE VALUE				
2017	\$25,000	\$0	\$0	(\$25,000)
2018	\$25,000	\$0	\$0	(\$25,000)

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.

Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-18-1080

The State Tax Commission, at a meeting held on May 13, 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:	999-08-33-301-002-04	Property Owner:	GREAT LAKES INDUSTRY INC
Classification:	IFT PERSONAL		1927 WILDWOOD AVE
County:	JACKSON		JACKSON MI 49202
Assessment Unit:	TWP of BLACKMAN	Assessing Officer / Equalization Director:	
Village:	NONE		EVELYN E. MARKOWSKI
School District:	JACKSON PUBLIC SCHOOLS		1990 W. PARNALL ROAD
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$99,862	\$0	\$0	(\$99,862)
2017	\$19,400	\$0	\$0	(\$19,400)
2018	\$5,600	\$0	\$0	(\$5,600)
TAXABLE VALUE				
2016	\$99,862	\$0	\$0	(\$99,862)
2017	\$19,400	\$0	\$0	(\$19,400)
2018	\$5,600	\$0	\$0	(\$5,600)

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-18-1081

The State Tax Commission, at a meeting held on May 13, 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:	999-08-29-476-001-09	Property Owner:	CLASSIC METAL FINISHING INC
Classification:	IFT PERSONAL		2500 W ARGYLE ST
County:	JACKSON		JACKSON MI 49202
Assessment Unit:	TWP of BLACKMAN	Assessing Officer / Equalization Director:	EVELYN E. MARKOWSKI
Village:	NONE		1990 W. PARNALL ROAD
School District:	WESTERN SCHOOL DISTRICT		JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$649,450	\$0	\$0	(\$649,450)
2017	\$649,500	\$0	\$0	(\$649,500)
2018	\$123,600	\$0	\$0	(\$123,600)
TAXABLE VALUE				
2016	\$649,450	\$0	\$0	(\$649,450)
2017	\$649,500	\$0	\$0	(\$649,500)
2018	\$123,600	\$0	\$0	(\$123,600)

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0008

The State Tax Commission, at a meeting held on May 13, 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:	38-000-10-34-126-001-08	Property Owner:	RSW DEVELOPMENT
Classification:	REAL		18226 TIMBERLAKE RD
County:	JACKSON		MANCHESTER MI 48158
Assessment Unit:	TWP of GRASS LAKE	Assessing Officer / Equalization Director:	DIANE J. DEBOE
Village:	NONE		P.O. BOX 216
School District:	GRASS LAKE COMMUNITY SCHOOL		GRASS LAKE, MI 49240-0216

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$297,200	\$239,000	\$297,200	\$0
2017	\$357,200	\$288,800	\$288,800	(\$68,400)
2018	\$355,800	\$285,700	\$285,700	(\$70,100)
TAXABLE VALUE				
2016	\$286,456	\$239,000	\$286,456	\$0
2017	\$289,034	\$288,800	\$288,800	(\$234)
2018	\$295,013	\$285,700	\$285,700	(\$9,313)

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.

Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0012

The State Tax Commission, at a meeting held on May 13, 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:	4711-99-003-392	Property Owner:	WILLOWBROOK REHABILITATION SERVICES INC
Classification:	PERSONAL		BRIGHTON MI 48116
County:	LIVINGSTON	Assessing Officer / Equalization Director:	DEBRA L. ROJEWSKI
Assessment Unit:	TWP of GENOA		2911 DORR ROAD
Village:	NONE		BRIGHTON, MI 48116
School District:	BRIGHTON AREA SCHOOLS		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$8,715	\$8,715	\$8,715
2017	\$0	\$13,290	\$13,920	\$13,920
2018	\$0	\$13,298	\$13,298	\$13,298
TAXABLE VALUE				
2016	\$0	\$8,715	\$8,715	\$8,715
2017	\$0	\$13,920	\$13,920	\$13,920
2018	\$0	\$13,298	\$13,298	\$13,298

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0029

The State Tax Commission, at a meeting held on May 13, 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:	82-33-034-02-0514-000	Property Owner:	SOBOTA-PERRY ELISABETH PERRY ANTHONY
Classification:	REAL		26216 TENNANT
County:	WAYNE		DEARBORN HEIGHTS MI 48127
Assessment Unit:	CITY of DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	
Village:	NONE		KIMBERLY J. COMER
School District:	CRESTWOOD SCHOOL DISTRICT		6045 FENTON AVENUE
			DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$141,800	\$141,800	\$141,800
 TAXABLE VALUE				
2018	\$0	\$94,646	\$94,646	\$94,646

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

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0033

The State Tax Commission, at a meeting held on May 13, 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:	14-09-70-090	Property Owner:	RICHARD & SHARON BLASY
Classification:	REAL		1308 N PARKWAY
County:	MIDLAND		MIDLAND MI 48640
Assessment Unit:	CITY of MIDLAND	Assessing Officer / Equalization Director:	
Village:	NONE		REID A. DUFORD
School District:	MIDLAND PUBLIC SCHOOLS		333 W. ELLSWORTH STREET
			MIDLAND, MI 48640-5132

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$80,100	\$79,300	\$80,100	\$0
2017	\$83,700	\$80,200	\$80,200	(\$3,500)
2018	\$85,500	\$81,900	\$81,900	(\$3,600)
TAXABLE VALUE				
2016	\$79,939	\$79,300	\$79,939	\$0
2017	\$80,658	\$80,200	\$80,200	(\$458)
2018	\$82,351	\$81,900	\$81,900	(\$451)

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.

Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0071

The State Tax Commission, at a meeting held on May 13, 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:	45-999-00-2138-000	Property Owner:	ONE HOUR MARTINIZING OF LINCOLN PARK
Classification:	PERSONAL		2934 FORT STREET
County:	WAYNE		LINCOLN PARK, MI 48146
Assessment Unit:	CITY of LINCOLN PARK	Assessing Officer / Equalization Director:	VACANT
Village:	NONE		1355 SOUTHFIELD ROAD
School District:	LINCOLN PARK PUBLIC SCHOOLS		LINCOLN PARK, MI 48146

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$176,900	\$79,663	\$79,663	(\$97,237)

TAXABLE VALUE				
2018	\$176,900	\$79,663	\$79,663	(\$97,237)

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0075

The State Tax Commission, at a meeting held on May 13, 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:	3902-32-326-013	Property Owner:	DAVID A & JANICE K DEVRIES
Classification:	REAL		5272 LANDS END
County:	KALAMAZOO		KALAMAZOO MI 49009
Assessment Unit:	TWP of COOPER	Assessing Officer / Equalization Director:	
Village:	NONE		KIMBERLY A. KARS-BOS
School District:	PARCHMENT SCHOOL DISTRICT		1590 W. D AVENUE
			KALAMAZOO, MI 49009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$189,900	\$189,900	\$189,900	\$0

TAXABLE VALUE				
2019	\$189,900	\$161,677	\$161,677	(\$28,223)

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0077

The State Tax Commission, at a meeting held on May 13, 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:	09-030-014-100-020-00	Property Owner:	SCOTT & MICHELLE BROWN
Classification:	REAL		1317 S MELITA RD
County:	BAY		STERLINE MI 48659
Assessment Unit:	TWP of FRANKENLUST	Assessing Officer / Equalization Director:	PAUL W. ARNOLD
Village:	NONE		4812 MONICA
School District:	BAY CITY SCHOOL DISTRICT		AUBURN, MI 48611

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$74,200	\$74,200	\$74,200
TAXABLE VALUE				
2018	\$0	\$74,200	\$74,200	\$74,200

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

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0082

The State Tax Commission, at a meeting held on May 13, 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:	41-50-20-030-589	Property Owner:	XTREME CRYO LLC
Classification:	PERSONAL		6750 KALAMAZOO AVE SE
County:	KENT		GRAND RAPIDS MI 49508
Assessment Unit:	TWP of GAINES	Assessing Officer / Equalization Director:	
Village:	NONE		MEGAN I. VANHOOSE
School District:	KENTWOOD PUBLIC SCHOOLS		8555 KALAMAZOO AVENUE S.E.
			CALEDONIA, MI 49316

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$10,000	\$45,000	\$45,000	\$35,000

TAXABLE VALUE				
2019	\$10,000	\$45,000	\$45,000	\$35,000

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0087

The State Tax Commission, at a meeting held on May 13, 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:	17-12-30-352-013	Property Owner:	CRAIG ROSSI
Classification:	REAL		35788 STOREKEL ST
County:	MACOMB		HARRISON TOWNSHIP MI 48045
Assessment Unit:	TWP of HARRISON	Assessing Officer / Equalization Director:	DEBRA J. KOPP
Village:	NONE		38151 L'ANSE CREUSE
School District:	L ANSE CREUSE PUBLIC SCHOOLS		HARRISON TWP., MI 48045-1996

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$77,800	\$272,700	\$272,700	\$194,900

TAXABLE VALUE				
2018	\$77,800	\$272,700	\$272,700	\$194,900

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0088

The State Tax Commission, at a meeting held on May 13, 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:	74-06-999-0579-500	Property Owner:	LYNCH'S IRISH TAVERN LLC
Classification:	PERSONAL		SCOTT SCANDALITO
County:	SAINT CLAIR		PO BIX 611439
Assessment Unit:	CITY of PORT HURON		PORT HURON MI 48061
Village:	NONE	Assessing Officer / Equalization Director:	RYAN P. PORTE
School District:	PORT HURON AREA SCHOOL DIST		100 MCMORRAN BOULEVARD
			PORT HURON, MI 48060

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$95,600	\$50,600	\$50,600	(\$45,000)
2018	\$90,800	\$45,800	\$45,800	(\$45,000)
TAXABLE VALUE				
2017	\$95,600	\$50,600	\$50,600	(\$45,000)
2018	\$90,800	\$45,800	\$45,800	(\$45,000)

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0095

The State Tax Commission, at a meeting held on May 13, 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:	4705-99-100-101	Property Owner:	BIGOS EQUIPMENT RENTAL BIGOS PRECAST INC
Classification:	PERSONAL		FOWLerville MI 48836
County:	LIVINGSTON	Assessing Officer / Equalization Director:	AMY C. PASHBY
Assessment Unit:	TWP of HANDY		P.O. BOX 189
Village:	Village of FOWLerville		FOWLerville, MI 48836
School District:	FOWLerville COMMUNITY SCHS		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$166,730	\$79,160	\$79,160	(\$87,570)
TAXABLE VALUE				
2018	\$166,730	\$79,160	\$79,160	(\$87,570)

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.

Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0099

The State Tax Commission, at a meeting held on May 13, 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:	28-04-02-105-010	Property Owner:	THE ESTATES VENTURES LLC
Classification:	REAL		7378 E LYNNE CT
County:	MACOMB		WASHINGTON MI 48095
Assessment Unit:	TWP of WASHINGTON	Assessing Officer / Equalization Director:	DEBRA K. SUSALLA
Village:	Village of ROMEO		57900 VAN DYKE
School District:	ROMEO COMMUNITY SCHOOLS		WASHINGTON, MI 48094

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$56,000	\$56,000	\$56,000

TAXABLE VALUE				
2019	\$0	\$51,885	\$51,885	\$51,885

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

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0100

The State Tax Commission, at a meeting held on May 13, 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:	99-00-503-875	Property Owner:	ZARA USA INC
Classification:	PERSONAL		500 5TH AVE STE 400
County:	OAKLAND		NEW YORK MY 10110
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	
Village:	NONE		LEGER A. LICARI
School District:	TROY SCHOOL DISTRICT		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$880,200	\$1,754,850	\$1,754,850	\$874,650

TAXABLE VALUE				
2018	\$880,200	\$1,754,850	\$1,754,850	\$874,650

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0103

The State Tax Commission, at a meeting held on May 13, 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:	38-000-15-02-200-001-18	Property Owner:	HAMMETT SCOTT & ALEXANDRIA
Classification:	REAL		1026 FISHVILLE RD
County:	JACKSON		GRASS LAKE MI 49240
Assessment Unit:	TWP of GRASS LAKE	Assessing Officer / Equalization Director:	DIANE J. DEBOE
Village:	NONE		P.O. BOX 216
School District:	GRASS LAKE COMMUNITY SCHOOL		GRASS LAKE, MI 49240-0216

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$108,000	\$102,300	\$102,300	(\$5,700)
2018	\$107,800	\$102,200	\$102,200	(\$5,600)
2019	\$96,800	\$97,400	\$97,400	\$600
TAXABLE VALUE				
2017	\$96,111	\$90,561	\$90,561	(\$5,550)
2018	\$98,129	\$92,462	\$92,462	(\$5,667)
2019	\$96,800	\$94,681	\$94,681	(\$2,119)

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.

Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0104

The State Tax Commission, at a meeting held on May 13, 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:	20-09-90-46401-3	Property Owner:	CARTER-JONES LUMBER COMPANY INC
Classification:	PERSONAL		601 TALLMADGE RD
County:	MACOMB		KENT OH 44240
Assessment Unit:	TWP of MACOMB	Assessing Officer / Equalization Director:	
Village:	NONE		DANIEL P. HICKEY
School District:	L ANSE CREUSE PUBLIC SCHOOLS		54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$240,200	\$264,460	\$264,460	\$24,260

TAXABLE VALUE				
2019	\$240,200	\$264,460	\$264,460	\$24,260

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) 335-9760.

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0105

The State Tax Commission, at a meeting held on May 13, 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:	99-00-341-340	Property Owner:	ADVANCED HEALTH CHIROPRACTIC PLLC
Classification:	PERSONAL		6585 ROCHESTER RD STE 107
County:	OAKLAND		TROY MI 48085
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	
Village:	NONE		LEGER A. LICARI
School District:	TROY SCHOOL DISTRICT		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$13,990	\$23,030	\$23,030	\$9,040

TAXABLE VALUE				
2019	\$13,990	\$23,030	\$23,030	\$9,040

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0106

The State Tax Commission, at a meeting held on May 13, 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:	20-09-63-15767-1	Property Owner:	STERLING DIE & ENGINEERING INC
Classification:	PERSONAL		15767 CLAIRE CT
County:	MACOMB		MACOMB TOWNSHIP MI 48042
Assessment Unit:	TWP of MACOMB	Assessing Officer / Equalization Director:	
Village:	NONE		DANIEL P. HICKEY
School District:	CHIPPEWA VALLEY SCHOOLS		54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$453,000	\$756,760	\$756,760	\$303,760

TAXABLE VALUE				
2019	\$453,000	\$756,760	\$756,760	\$303,760

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0107

The State Tax Commission, at a meeting held on May 13, 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:	78-050-900-545-300-00	Property Owner:	OWOSSO HOTEL BUSINESS INC
Classification:	PERSONAL		300 E MAIN ST
County:	SHIAWASSEE		OWOSSO MI 48867
Assessment Unit:	CITY of OWOSSO	Assessing Officer / Equalization Director:	TREENA M. CHICK
Village:	NONE		301 W. MAIN STREET
School District:	OWOSSO PUBLIC SCHOOLS		OWOSSO, MI 48867

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$132,500	\$179,600	\$179,600	\$47,100

TAXABLE VALUE				
2019	\$132,500	\$179,600	\$179,600	\$47,100

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.

Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0108

The State Tax Commission, at a meeting held on May 13, 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:	3911-29-102-131	Property Owner:	BARBARA A SABIA
Classification:	REAL		14108 W B MATTHEWS PL NO 2
County:	KALAMAZOO		VICKSBURG MI 49097
Assessment Unit:	TWP of PAVILION	Assessing Officer / Equalization Director:	KEVIN E. O'TOOLE
Village:	NONE		7510 E. Q AVENUE
School District:	VICKSBURG COMMUNITY SCHOOLS		SCOTTS, MI 49088

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$125,600	\$125,600	\$125,600

TAXABLE VALUE				
2019	\$0	\$113,893	\$113,893	\$113,893

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

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0109

The State Tax Commission, at a meeting held on May 13, 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:	70-99-00-262-326	Property Owner:	MARQUARDT SWITCHES INC
Classification:	PERSONAL		2711 ROUTE 20 E
County:	OAKLAND		CAZENOVIA NY 13035
Assessment Unit:	CITY of ROCHESTER HILLS	Assessing Officer / Equalization Director:	LAURIE A. TAYLOR
Village:	NONE		1000 ROCHESTER HILLS DRIVE
School District:	AVONDALE SCHOOL DISTRICT		ROCHESTER HILLS, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$850,000	\$905,470	\$905,470	\$55,470

TAXABLE VALUE				
2019	\$850,000	\$905,470	\$905,470	\$55,470

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).

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0110

The State Tax Commission, at a meeting held on May 13, 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:	W-99-93-001-499	Property Owner:	CANTERBURY HEALTH CARE INC
Classification:	PERSONAL		5601 HATCHERY RD
County:	OAKLAND		WATERFORD MI 48239
Assessment Unit:	TWP of WATERFORD	Assessing Officer / Equalization Director:	
Village:	NONE		PAULA J. HANNAH-MOORE
School District:	WATERFORD SCHOOL DISTRICT		5200 CIVIC CENTER DRIVE
			WATERFORD, MI 48329

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$379,400	\$351,560	\$351,560	(\$27,840)
2018	\$358,460	\$328,130	\$328,130	(\$30,330)
TAXABLE VALUE				
2017	\$379,400	\$351,560	\$351,560	(\$27,840)
2018	\$358,460	\$328,130	\$328,130	(\$30,330)

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) 335-9760.

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.

Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0112

The State Tax Commission, at a meeting held on May 13, 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:	141-O20-009-006-00	Property Owner:	IGOR & ELENA RISTOSKI
Classification:	REAL		22418 GATEWAY DR
County:	IOSCO		MACOMB MI 48044
Assessment Unit:	CITY of WHITTEMORE	Assessing Officer / Equalization Director:	
Village:	NONE		TIMOTHY C. KRUMM
School District:	WHITTEMORE PRESCOTT AREA S/D		290 N. SAND LAKE ROAD
			NATIONAL CITY, MI 48748

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$1,200	\$1,200	\$1,200
 TAXABLE VALUE				
2018	\$0	\$1,200	\$1,200	\$1,200

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0115

The State Tax Commission, at a meeting held on May 13, 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:	74-40-999-0075-001	Property Owner:	DBA: VERIZON WIRELESS NEW PAR
Classification:	PERSONAL		PO BOX 2549
County:	SAINT CLAIR		ADDISON TX 75001
Assessment Unit:	TWP of MUSSEY	Assessing Officer / Equalization Director:	
Village:	Village of CAPAC		DOUGLAS P. OKOROWSKI
School District:	CAPAC COMMUNITY SCH DISTRICT		135 N. MAIN
			CAPAC, MI 48014

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$5,930	\$5,930	\$5,930
 TAXABLE VALUE				
2019	\$0	\$5,930	\$5,930	\$5,930

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0117

The State Tax Commission, at a meeting held on May 13, 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:	23-99-9-99-1150-748	Property Owner:	TEMPOE
Classification:	PERSONAL		PO BOX 80615
County:	SAGINAW		INDIANAPOLIS IN 46280
Assessment Unit:	TWP of SAGINAW	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID J. KERN
School District:	SAGINAW TWP COMMUNITY SCHOO		P.O. BOX 6400
			SAGINAW, MI 48608

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$62,000	\$62,000	\$62,000
 TAXABLE VALUE				
2019	\$0	\$62,000	\$62,000	\$62,000

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.

Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0120

The State Tax Commission, at a meeting held on May 13, 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:	39-05-14-490-070	Property Owner:	SABRINA LEA TYLER
Classification:	REAL		3120 WATERWOOD DR
County:	KALAMAZOO		SEBRING FL 33872
Assessment Unit:	TWP of OSHTEMO	Assessing Officer / Equalization Director:	KRISTINE M. BIDDLE
Village:	NONE		7275 W. MAIN STREET
School District:	KALAMAZOO CITY SCHOOL DIST		KALAMAZOO, MI 49009-9334

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$85,300	\$85,300	\$85,300
 TAXABLE VALUE				
2019	\$0	\$74,603	\$74,603	\$74,603

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

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0123

The State Tax Commission, at a meeting held on May 13, 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:	54-01-013-008-000	Property Owner:	BRIAN S & MICHELLE M FRY
Classification:	REAL		18687 HOOVER RD
County:	MECOSTA		BIG RAPIDS MI 49307
Assessment Unit:	TWP of GREEN	Assessing Officer / Equalization Director:	SETH M. LATTIMORE
Village:	NONE		21431 NORTHLAND DRIVE, BOX 233
School District:	BIG RAPIDS PUBLIC SCHOOLS		PARIS, MI 49338

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$24,240	\$24,240	\$24,240
2019	\$0	\$24,960	\$24,960	\$24,960
TAXABLE VALUE				
2018	\$0	\$24,240	\$24,240	\$24,240
2019	\$0	\$24,821	\$24,821	\$24,821

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0124

The State Tax Commission, at a meeting held on May 13, 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:	5811-200-204-19	Property Owner:	DBA: NEXUS GAS TRANSMISSION LLC ENBRIDGE
Classification:	PERSONAL		HOUSTON TX 77056
County:	MONROE		
Assessment Unit:	TWP of MILAN	Assessing Officer / Equalization Director:	KAREN JO LIEB 16444 CONE ROAD MILAN, MI 48160
Village:	NONE		
School District:	MILAN AREA SCHOOLS		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$23,906,276	\$23,906,276	\$23,906,276
TAXABLE VALUE				
2019	\$0	\$23,906,276	\$23,906,276	\$23,906,276

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/13/2019

Docket Number: 154-19-0125

The State Tax Commission, at a meeting held on May 13, 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:	33-02-02-90-530-353	Property Owner:	SEPHORA USA INC
Classification:	PERSONAL		525 MARKET ST 32ND FL
County:	INGHAM		SAN FRANCISCO CA 94105
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	OKEMOS PUBLIC SCHOOLS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$2,500	\$0	\$0	(\$2,500)
2018	\$2,500	\$0	\$0	(\$2,500)
TAXABLE VALUE				
2019	\$2,500	\$0	\$0	(\$2,500)
2018	\$2,500	\$0	\$0	(\$2,500)

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

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

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

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

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

Reason for Amendment:

Amended to include omitted portions of the official order detailing the procedures for processing the order, issuance of tax bill or tax refund, and appeal rights.



Nick A. Khouri
Chairperson

