

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 08/21/2019**

Docket Number: **154-18-1086**

The State Tax Commission, at a meeting held on August 20, 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:	11-54-9999-3334-00-0	Property Owner:	SBA TOWERS IV LLC
Classification:	PERSONAL		TAX DEPT
County:	BERRIEN		8051 CONGRESS AVE
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	BOCA RATON FL 33487
Village:	NONE		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	\$34,260	\$0	\$0	(\$34,260)

TAXABLE VALUE				
2016	\$34,260	\$0	\$0	(\$34,260)

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0043**

The State Tax Commission, at a meeting held on August 20, 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:	41-57-93-205-360	Property Owner:	LUMBERMAN'S INC
Classification:	PERSONAL		4433 STAFFORD AVE
County:	KENT		WYOMING MI 49548
Assessment Unit:	CITY of WYOMING	Assessing Officer / Equalization Director:	
Village:	NONE		SCOTT A. ENGERSON
School District:	GODWIN HEIGHTS PUBLIC SCHS		1155 28TH STREET S.W.
			WYOMING, MI 49509

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$84,800	\$0	\$0	(\$84,800)

TAXABLE VALUE				
2017	\$84,800	\$0	\$0	(\$84,800)

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) 335-9760.

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Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 10/10/2019

Docket Number: 154-19-0048

The State Tax Commission, at a meeting held on August 20, 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:	650-33080-00	Property Owner:	MICHIGAN EYE CARE PROVIDER PLLC
Classification:	PERSONAL		33000 GARFIELD
County:	MACOMB		FRASER MI 48026
Assessment Unit:	CITY of FRASER	Assessing Officer / Equalization Director:	
Village:	NONE		DEBRA J. KOPP
School District:	FRASER PUBLIC SCHOOLS		33000 GARFIELD ROAD
			FRASER, MI 48026

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$164,390	\$170,940	\$170,940	\$6,550
2018	\$180,800	\$197,820	\$197,820	\$17,020
TAXABLE VALUE				
2017	\$164,390	\$170,940	\$170,940	\$6,550
2018	\$180,800	\$197,820	\$197,820	\$17,020

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

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


If excess taxes have been paid as a 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:

To correct a clerical error on order for approved valuations.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 09/04/2019

Docket Number: 154-19-0062

The State Tax Commission, at a meeting held on August 20, 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:	33-20-90-55-017-086	Property Owner:	KARL W DUNN PC
Classification:	PERSONAL		1575 RABLEWOOD DR STE 100
County:	INGHAM		EAST LANSING MI 48823
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRICT		EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$1,300	\$1,300	\$1,300
 TAXABLE VALUE				
2019	\$0	\$1,300	\$1,300	\$1,300

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

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

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

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:
Clerical Error - Original Order incorrectly identified original and requested values.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/23/2019**

Docket Number: **154-19-0096**

The State Tax Commission, at a meeting held on August 20, 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:	AD0-129-4700-00	Property Owner:	TRENT A MCCLAIN
Classification:	REAL		5524 FORRISTER RD
County:	LENAWEE		ADRIAN MI 49221
Assessment Unit:	TWP of ADRIAN	Assessing Officer / Equalization Director:	MARCHELLE L. DELONG
Village:	NONE		301 N. MAIN STREET, COURTHOUSE
School District:	ADRIAN CITY SCHOOL DISTRICT		ADRIAN, MI 49221

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$31,600	\$37,600	\$39,200	\$7,600
TAXABLE VALUE				
2019	\$29,900	\$37,069	\$37,069	\$7,169

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0101**

The State Tax Commission, at a meeting held on August 20, 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:	02-13-36-476-007	Property Owner:	TEOFIL GOLEC ESTATE
Classification:	REAL		JAMES E GOLEC
County:	MACOMB		14640 LYDIA
Assessment Unit:	CITY of EASTPOINTE		EASTPOINTE MI 48021
Village:	NONE	Assessing Officer / Equalization Director:	JEFFREY R. EDWARDS
School District:	EASTPOINTE COMMUNITY		23200 GRATIOT AVENUE
			EASTPOINTE, MI 48021

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$29,100	\$29,100	\$29,100
2019	\$0	\$34,400	\$34,400	\$34,400
TAXABLE VALUE				
2018	\$0	\$25,228	\$25,228	\$25,228
2019	\$0	\$25,288	\$25,288	\$25,288

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0102**

The State Tax Commission, at a meeting held on August 20, 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: 22-8006-31200 Classification: PERSONAL County: SAGINAW Assessment Unit: CITY of SAGINAW Village: NONE School District: SAGINAW CITY SCHOOL DISTRI	Property Owner: DBA: RMS BALTIMORE LOCKHEED MARTIN CORP KING OF PRUSSIA PA 19406 Assessing Officer / Equalization Director: LORI D. BROWN 1315 S. WASHINGTON AVENUE SAGINAW, MI 48601
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$6,700	\$6,700	\$6,700
 TAXABLE VALUE				
2019	\$0	\$6,700	\$6,700	\$6,700

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0111**

The State Tax Commission, at a meeting held on August 20, 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:	33-20-90-55-018-006	Property Owner:	ANANDA YOGA
Classification:	PERSONAL		2025 ABBOT RD STE 400
County:	INGHAM		EAST LANSING MI 44823
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRICT		410 ABBOT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$1,300	\$0	\$0	(\$1,300)
2019	\$1,300	\$0	\$0	(\$1,300)
TAXABLE VALUE				
2018	\$1,300	\$0	\$0	(\$1,300)
2019	\$1,300	\$0	\$0	(\$1,300)

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0116**

The State Tax Commission, at a meeting held on August 20, 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:	53-011-01-0318-000	Property Owner:	KATHLEEN WILSON
Classification:	REAL		14182 MULBERRY
County:	WAYNE		SOUTHGATE MI 48195
Assessment Unit:	CITY of SOUTHGATE	Assessing Officer / Equalization Director:	ERIC A. DUNLAP
Village:	NONE		38110 N. EXECUTIVE DRIVE
School District:	SOUTHGATE COMMUNITY SCH		WESTLAND, MI 48185

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$38,100	\$38,100	\$38,100

TAXABLE VALUE				
2019	\$0	\$31,602	\$31,602	\$31,602

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0167**

The State Tax Commission, at a meeting held on August 20, 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:	33-08-08-06-179-003	Property Owner:	DANIEL & ALYSE LANGHORST
Classification:	REAL		3338 MEECH RD
County:	INGHAM		WILLIAMSTON MI 48895
Assessment Unit:	TWP of LEROY	Assessing Officer / Equalization Director:	CYNTHIA D. YOUNG
Village:	NONE		1685 N. M-52
School District:	WILLIAMSTON COMM SCHOOLS		WEBBERVILLE, MI 48892

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$190,500	\$127,100	\$127,100	(\$63,400)
2018	\$206,900	\$129,800	\$129,800	(\$77,100)
2019	\$240,400	\$132,900	\$132,900	(\$107,500)
TAXABLE VALUE				
2017	\$174,866	\$116,932	\$116,932	(\$57,934)
2018	\$178,538	\$119,387	\$119,387	(\$59,151)
2019	\$182,822	\$122,252	\$122,252	(\$60,570)

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0168**

The State Tax Commission, at a meeting held on August 20, 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:	74-06-312-0011-000	Property Owner:	INVESTCOR LLC
Classification:	REAL		PO BOX 130
County:	SAINT CLAIR		MARINE CITY MI 48039
Assessment Unit:	CITY of PORT HURON	Assessing Officer / Equalization Director:	RYAN P. PORTE
Village:	NONE		100 MCMORRAN BOULEVARD
School District:	PORT HURON AREA SCHOOL DI		PORT HURON, MI 48060

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$48,700	\$48,700	\$48,700

TAXABLE VALUE				
2019	\$0	\$37,596	\$37,596	\$37,596

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0189**

The State Tax Commission, at a meeting held on August 20, 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:	74-06-999-0859-680	Property Owner:	SOMERSET CAPITAL GROUP LTD
Classification:	PERSONAL		LAWRENCE WILLIAMS
County:	SAINT CLAIR		612 WHEELERS FARM RD
Assessment Unit:	CITY of PORT HURON		MILFORD CT 06461
		Assessing Officer / Equalization Director:	RYAN P. PORTE
Village:	NONE		100 MCMORRAN BOULEVARD
School District:	PORT HURON AREA SCHOOL DI		PORT HURON, MI 48060

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$302,100	\$302,100	\$302,100
2019	\$0	\$258,000	\$258,000	\$258,000
 TAXABLE VALUE				
2018	\$0	\$302,100	\$302,100	\$302,100
2019	\$0	\$258,000	\$258,000	\$258,000

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0208**

The State Tax Commission, at a meeting held on August 20, 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:	22-99-51-215-018	Property Owner:	CORETITLE
Classification:	PERSONAL		3000 N FEDERAL HWY STE 10
County:	OAKLAND		FORT LAUDERDALE FL 33394
Assessment Unit:	CITY of FARMINGTON HILLS	Assessing Officer / Equalization Director:	
Village:	NONE		MATTHEW A. DINGMAN
School District:	FARMINGTON PUBLIC SCH DIST		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$11,500	\$19,730	\$19,730	\$8,230

TAXABLE VALUE				
2019	\$11,500	\$19,730	\$19,730	\$8,230

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0209**

The State Tax Commission, at a meeting held on August 20, 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:	22-99-81-345-054	Property Owner:	LUXOFT
Classification:	PERSONAL		34505 W 12 MILE RD STE 215
County:	OAKLAND		FARMINGTON HILLS MI 48331
Assessment Unit:	CITY of FARMINGTON HILLS	Assessing Officer / Equalization Director:	
Village:	NONE		MATTHEW A. DINGMAN
School District:	FARMINGTON PUBLIC SCH DIST		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$3,750	\$33,360	\$33,360	\$29,610

TAXABLE VALUE				
2019	\$3,750	\$33,360	\$33,360	\$29,610

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0241**

The State Tax Commission, at a meeting held on August 20, 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-13-32-404-015	Property Owner:	DARLENE LITZAU
Classification:	REAL		1217 CAMBRIDGE CIR
County:	OAKLAND		WATERFORD MI 48327
Assessment Unit:	TWP of WATERFORD	Assessing Officer / Equalization Director:	PAULA J. HANNAH-MOORE
Village:	NONE		5200 CIVIC CENTER DRIVE
School District:	WATERFORD SCHOOL DISTRICT		WATERFORD, MI 48329

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$87,020	\$124,080	\$124,080	\$37,060
2019	\$94,700	\$135,890	\$135,890	\$41,190
TAXABLE VALUE				
2018	\$87,020	\$124,080	\$124,080	\$37,060
2019	\$89,100	\$127,057	\$127,057	\$37,957

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0248**

The State Tax Commission, at a meeting held on August 20, 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:	33-25-05-90-949-073	Property Owner:	EAST LANSING ORTHOPEDIC ASSOCIATION PC
Classification:	PERSONAL		3394 E JOLLY RD
County:	INGHAM		LANSING MI 48910
Assessment Unit:	TWP of DELHI CHARTER	Assessing Officer / Equalization Director:	
Village:	NONE		ELIZABETH A. TOBIAS
School District:	HOLT PUBLIC SCHOOLS		2074 AURELIUS ROAD
			HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$19,550	\$19,550	\$19,550
2018	\$0	\$17,400	\$17,400	\$17,400
2019	\$0	\$15,450	\$15,450	\$15,450
TAXABLE VALUE				
2017	\$0	\$19,550	\$19,550	\$19,550
2018	\$0	\$17,400	\$17,400	\$17,400
2019	\$0	\$15,450	\$15,450	\$15,450

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0250**

The State Tax Commission, at a meeting held on August 20, 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:	44-010-016-024-20	Property Owner:	RANDALL WALKER
Classification:	REAL		4455 GREGORY RD
County:	LAPEER		GOODRICH MI 48438
Assessment Unit:	TWP of HADLEY	Assessing Officer / Equalization Director:	TINA PAPINEAU
Village:	NONE		4293 PRATT ROAD, BOX 227
School District:	GOODRICH AREA SCHOOL DIST.		HADLEY, MI 48440

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$101,491	\$107,281	\$107,281	\$5,790
2018	\$102,541	\$108,581	\$108,581	\$6,040
2019	\$110,600	\$116,482	\$116,482	\$5,882
TAXABLE VALUE				
2017	\$79,646	\$87,109	\$87,109	\$7,463
2018	\$81,318	\$88,938	\$88,938	\$7,620
2019	\$83,269	\$91,073	\$91,073	\$7,804

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0251**

The State Tax Commission, at a meeting held on August 20, 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:	27-88-8-88-8527-100	Property Owner:	NORTH AMERICAN NATURAL RESOURCE
Classification:	IFT REAL		300 N 5TH AVE STE 100
County:	SAGINAW		ANN ARBOR MI 48104
Assessment Unit:	TWP of TAYMOUTH	Assessing Officer / Equalization Director:	
Village:	NONE		KEVIN T. MACDERMAID
School District:	BIRCH RUN AREA SCHOOL DIST		4343 E. BIRCH RUN ROAD
			BIRCH RUN, MI 48415

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$115,500	\$0	\$0	(\$115,500)
2019	\$118,000	\$0	\$0	(\$118,000)
TAXABLE VALUE				
2018	\$107,150	\$0	\$0	(\$107,150)
2019	\$109,721	\$0	\$0	(\$109,721)

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).

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0252**

The State Tax Commission, at a meeting held on August 20, 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:	27-33-3-15-2001-000	Property Owner:	NORTH AMERICAN NATURAL RESOURCE
Classification:	REAL		300 N 5TH AVE STE 100
County:	SAGINAW		ANN ARBOR MI 48104
Assessment Unit:	TWP of TAYMOUTH	Assessing Officer / Equalization Director:	KEVIN T. MACDERMAID
Village:	NONE		4343 E. BIRCH RUN ROAD
School District:	BIRCH RUN AREA SCHOOL DIST		BIRCH RUN, MI 48415

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$285,900	\$401,400	\$401,400	\$115,500
2019	\$265,700	\$383,700	\$383,700	\$118,000
TAXABLE VALUE				
2018	\$109,943	\$217,093	\$217,093	\$107,150
2019	\$112,581	\$222,302	\$222,302	\$109,721

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).

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0253**

The State Tax Commission, at a meeting held on August 20, 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:	27-99-9-99-8527-100	Property Owner:	NORTH AMERICAN NATURAL RESOURCE
Classification:	IFT PERSONAL		300 N 5TH AVE STE 100
County:	SAGINAW		ANN ARBOR MI 48104
Assessment Unit:	TWP of TAYMOUTH	Assessing Officer / Equalization Director:	
Village:	NONE		KEVIN T. MACDERMAID
School District:	BIRCH RUN AREA SCHOOL DIST		4343 E. BIRCH RUN ROAD
			BIRCH RUN, MI 48415

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$166,400	\$0	\$0	(\$166,400)
2019	\$156,300	\$0	\$0	(\$156,300)
TAXABLE VALUE				
2018	\$166,400	\$0	\$0	(\$166,400)
2019	\$156,300	\$0	\$0	(\$156,300)

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0254**

The State Tax Commission, at a meeting held on August 20, 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:	27-99-9-99-0013-500	Property Owner:	NORTH AMERICAN NATURAL RESOURCE
Classification:	PERSONAL		300 N 5TH AVE STE 100
County:	SAGINAW		ANN ARBOR MI 48104
Assessment Unit:	TWP of TAYMOUTH	Assessing Officer / Equalization Director:	
Village:	NONE		KEVIN T. MACDERMAID
School District:	BIRCH RUN AREA SCHOOL DIST		4343 E. BIRCH RUN ROAD
			BIRCH RUN, MI 48415

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$154,900	\$321,300	\$321,300	\$166,400
2019	\$283,400	\$439,700	\$439,700	\$156,300
TAXABLE VALUE				
2018	\$154,900	\$321,300	\$321,300	\$166,400
2019	\$283,400	\$439,700	\$439,700	\$156,300

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0255**

The State Tax Commission, at a meeting held on August 20, 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:	41-01-51-104-689	Property Owner:	CONCRETE CENTRAL INC
Classification:	PERSONAL		1301 CENTURY AVE SW
County:	KENT		GRAND RAPIDS MI 49503
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$348,400	\$445,100	\$445,100	\$96,700

TAXABLE VALUE				
2018	\$348,400	\$445,100	\$445,100	\$96,700

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0256**

The State Tax Commission, at a meeting held on August 20, 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:	41-01-51-116-171	Property Owner:	LINEAR RESTAURANT YOU ENJOY YOURSELF LLC
Classification:	PERSONAL		GRAND RAPIDS MI 49503
County:	KENT	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Assessment Unit:	CITY of GRAND RAPIDS		300 MONROE AVENUE N.W.
Village:	NONE		GRAND RAPIDS, MI 49503
School District:	GRAND RAPIDS CITY SCH DIST		

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$50,000	\$81,500	\$81,500	\$31,500
 TAXABLE VALUE				
2019	\$50,000	\$81,500	\$81,500	\$31,500

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0260**

The State Tax Commission, at a meeting held on August 20, 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:	99-04-531-280	Property Owner:	VENUS NAILS & SPA
Classification:	PERSONAL		27183 VAN DYKE
County:	MACOMB		WARREN MI 48093
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	CENTER LINE PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$5,000	\$8,472	\$8,472	\$3,472

TAXABLE VALUE				
2019	\$5,000	\$8,472	\$8,472	\$3,472

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0261**

The State Tax Commission, at a meeting held on August 20, 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:	99-06-825-150	Property Owner:	BERNDT & ASSOCIATES PC
Classification:	PERSONAL		30500 VAN DYKE STE 702
County:	MACOMB		WARREN MI 48093
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	WARREN CONSOLIDATED SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$24,000	\$59,409	\$59,409	\$35,409

TAXABLE VALUE				
2019	\$24,000	\$59,409	\$59,409	\$35,409

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0265**

The State Tax Commission, at a meeting held on August 20, 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:	3904-31-420-110	Property Owner:	RICHARD ALAN II BEAUSOLEIL
Classification:	REAL		5218 N 37TH ST
County:	KALAMAZOO		GALESBURG MI 49053
Assessment Unit:	TWP of ROSS	Assessing Officer / Equalization Director:	ANGELA J. STORY
Village:	NONE		12086 EAST M-89
School District:	GULL LAKE COMMUNITY SCHOO		RICHLAND, MI 49083

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$96,300	\$96,300	\$96,300
 TAXABLE VALUE				
2019	\$0	\$88,128	\$88,128	\$88,128

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0266**

The State Tax Commission, at a meeting held on August 20, 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:	99-00-362-380	Property Owner:	LUSH COSMETICS NY LLC
Classification:	PERSONAL		8680 CAMBIE
County:	OAKLAND		VANCOVER BC CANADA V6P 6M9
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	\$35,250	\$80,070	\$80,070	\$44,820

TAXABLE VALUE				
2019	\$35,250	\$80,070	\$80,070	\$44,820

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0267**

The State Tax Commission, at a meeting held on August 20, 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:	L-99-30-042-940	Property Owner:	HEWLETT PACKARD FINANCIAL SERVICES
Classification:	PERSONAL		PO BOX 251209
County:	WASHTENAW		PLANO TX 75025
Assessment Unit:	TWP of PITTSFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		BARBARA L. MCDERMOTT
School District:	ANN ARBOR PUBLIC SCHOOLS		6201 W. MICHIGAN AVENUE
			ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$33,800	\$23,700	\$23,700	(\$10,100)

TAXABLE VALUE				
2019	\$33,800	\$23,700	\$23,700	(\$10,100)

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0268**

The State Tax Commission, at a meeting held on August 20, 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:	L-99-30-042-950	Property Owner:	HEWLETT PACKARD FINANCIAL SERVICES
Classification:	PERSONAL		PO BOX 251209
County:	WASHTENAW		PLANO TX 75025
Assessment Unit:	TWP of PITTSFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		BARBARA L. MCDERMOTT
School District:	SALINE AREA SCHOOL DISTRICT		6201 W. MICHIGAN AVENUE
			ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$17,500	\$152,200	\$152,200	\$134,700

TAXABLE VALUE				
2019	\$17,500	\$152,200	\$152,200	\$134,700

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0269**

The State Tax Commission, at a meeting held on August 20, 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:	71-999-99-2008-203	Property Owner:	CROSSING OWNER LLC
Classification:	PERSONAL		200 PARK AVE STE 410
County:	WAYNE		ORANGE VILLAGE MI 44122
Assessment Unit:	TWP of CANTON	Assessing Officer / Equalization Director:	AARON P. POWERS
Village:	NONE		1150 S. CANTON CENTER ROAD
School District:	PLYMOUTH CANTON COMM SCH		CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$27,500	\$58,110	\$58,110	\$30,610
2019	\$30,250	\$61,770	\$61,770	\$31,520
TAXABLE VALUE				
2018	\$27,500	\$58,110	\$58,110	\$30,610
2019	\$30,250	\$61,770	\$61,770	\$31,520

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0270**

The State Tax Commission, at a meeting held on August 20, 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:	71-999-99-2009-144	Property Owner:	DY PISTON USA INC
Classification:	PERSONAL		42001 KOPPERNICK
County:	WAYNE		CANTON MI 48187
Assessment Unit:	TWP of CANTON	Assessing Officer / Equalization Director:	
Village:	NONE		AARON P. POWERS
School District:	PLYMOUTH CANTON COMM SCH		1150 S. CANTON CENTER ROAD
			CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$165,930	\$376,920	\$376,920	\$210,990

TAXABLE VALUE				
2018	\$165,930	\$376,920	\$376,920	\$210,990

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0271**

The State Tax Commission, at a meeting held on August 20, 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:	71-999-99-2010-076	Property Owner:	BIO-MEDICAL APPLICATIONS OF MICHIGAN INC
Classification:	PERSONAL		PROPERTY VALUATION SERVICES
County:	WAYNE		14400 METCALF AVE
Assessment Unit:	TWP of CANTON	Assessing Officer / Equalization Director:	OVERLAND PARK KS 66223
Village:	NONE		AARON P. POWERS
School District:	PLYMOUTH CANTON COMM SCH		1150 S. CANTON CENTER ROAD
			CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$261,920	\$279,380	\$279,380	\$17,460
2018	\$224,540	\$235,610	\$235,610	\$11,070
TAXABLE VALUE				
2017	\$261,920	\$279,380	\$279,380	\$17,460
2018	\$224,540	\$235,610	\$235,610	\$11,070

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0272**

The State Tax Commission, at a meeting held on August 20, 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: 71-999-99-2013-157 Classification: PERSONAL County: WAYNE Assessment Unit: TWP of CANTON Village: NONE School District: PLYMOUTH CANTON COMM SCH	Property Owner: VHS CHILDREN'S HOSPITAL OF MICHIGAN PROPERTY VALUATION SERVICES 14400 METCALF AVE OVERLAND PARK KS 66223 Assessing Officer / Equalization Director: AARON P. POWERS 1150 S. CANTON CENTER ROAD CANTON, MI 48188
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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	\$224,710	\$254,300	\$254,300	\$29,590
2018	\$203,470	\$230,230	\$230,230	\$26,760
 TAXABLE VALUE				
2017	\$224,710	\$254,300	\$254,300	\$29,590
2018	\$203,470	\$230,230	\$230,230	\$26,760

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0273**

The State Tax Commission, at a meeting held on August 20, 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:	71-999-99-2016-076	Property Owner:	COMMUNICATIONS CONSTRUCTION GROUP LLC
Classification:	PERSONAL		WEST CHESTER PA 19380
County:	WAYNE	Assessing Officer / Equalization Director:	AARON P. POWERS
Assessment Unit:	TWP of CANTON		1150 S. CANTON CENTER ROAD
Village:	NONE		CANTON, MI 48188
School District:	PLYMOUTH CANTON COMM SCH		

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$90,580	\$121,400	\$121,400	\$30,820
 TAXABLE VALUE				
2018	\$90,580	\$121,400	\$121,400	\$30,820

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0274**

The State Tax Commission, at a meeting held on August 20, 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:	71-999-99-2018-029	Property Owner:	DCP OF WESTLAND CENTER LLC
Classification:	PERSONAL		DUFF & PHELPS LLC
County:	WAYNE		PO BOX 2629
Assessment Unit:	TWP of CANTON		ADDISON TX 75001
		Assessing Officer / Equalization Director:	AARON P. POWERS
Village:	NONE		1150 S. CANTON CENTER ROAD
School District:	PLYMOUTH CANTON COMM SCH		CANTON, MI 48188

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$100,000	\$131,980	\$131,980	\$31,980

TAXABLE VALUE				
2018	\$100,000	\$131,980	\$131,980	\$31,980

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0275**

The State Tax Commission, at a meeting held on August 20, 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:	71-999-99-2018-140	Property Owner:	WOODWARD DETROIT CVS LLC
Classification:	PERSONAL		ALTUS GROUP US
County:	WAYNE		PO BOX 71130
Assessment Unit:	TWP of CANTON		PHOENIX AZ 85050
		Assessing Officer / Equalization Director:	AARON P. POWERS
Village:	NONE		1150 S. CANTON CENTER ROAD
School District:	PLYMOUTH CANTON COMM SCH		CANTON, MI 48188

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$42,640	\$71,580	\$71,580	\$28,940

TAXABLE VALUE				
2018	\$42,640	\$71,580	\$71,580	\$28,940

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0276**

The State Tax Commission, at a meeting held on August 20, 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:	71-999-99-2019-119	Property Owner:	ENCLAVE AT BROWNSTONE LLC
Classification:	PERSONAL		7510 E PLEASANT VALLEY RD
County:	WAYNE		INDEPENDENCE OH 44131
Assessment Unit:	TWP of CANTON	Assessing Officer / Equalization Director:	AARON P. POWERS
Village:	NONE		1150 S. CANTON CENTER ROAD
School District:	PLYMOUTH CANTON COMM SCH		CANTON, MI 48188

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$55,700	\$55,700	\$55,700
2018	\$0	\$48,740	\$48,740	\$48,740
TAXABLE VALUE				
2017	\$0	\$55,700	\$55,700	\$55,700
2018	\$0	\$48,740	\$48,740	\$48,740

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0282**

The State Tax Commission, at a meeting held on August 20, 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:	33-02-02-21-304-003	Property Owner:	LANCE NGUYEN
Classification:	REAL		4675 OTTAWA DR
County:	INGHAM		OKEMOS MI 48864
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$114,600	\$114,600	\$114,600

TAXABLE VALUE				
2019	\$0	\$90,651	\$90,651	\$90,651

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0284**

The State Tax Commission, at a meeting held on August 20, 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: 09405-151-O Classification: REAL County: KALAMAZOO Assessment Unit: CITY of PORTAGE Village: NONE School District: PORTAGE PUBLIC SCHOOLS	Property Owner: OSINSKA AGNUESZ DUDEK ANDRZEJ 2610 GLENALMOND DR PORTAGE MI 49024 Assessing Officer / Equalization Director: EDWARD K. VANDERVRIES 7900 S. WESTNEDGE AVENUE PORTAGE, MI 49002
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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	\$156,500	\$145,300	\$145,300	(\$11,200)
2018	\$159,900	\$148,400	\$148,400	(\$11,500)
2019	\$165,000	\$152,200	\$152,200	(\$12,800)
TAXABLE VALUE				
2017	\$153,065	\$142,013	\$142,013	(\$11,052)
2018	\$156,279	\$143,291	\$143,291	(\$12,988)
2019	\$160,029	\$144,581	\$144,581	(\$15,448)

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0285**

The State Tax Commission, at a meeting held on August 20, 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:	75-041-777-053-91	Property Owner:	THOMAS JR STEINBURG
Classification:	REAL		421 ABBOTT ST
County:	SAINT JOSEPH		COLON MI 49040
Assessment Unit:	TWP of COLON	Assessing Officer / Equalization Director:	ANNE M. RICHMOND
Village:	Village of COLON		P.O. BOX 608
School District:	COLON COMMUNITY SCHOOL DI		COLON, MI 49040

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$69,600	\$69,600	\$69,600

TAXABLE VALUE				
2019	\$0	\$62,849	\$62,849	\$62,849

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0286**

The State Tax Commission, at a meeting held on August 20, 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:	19-050-022-200-115-00	Property Owner:	CAMEN & HALEIGH ROGERS
Classification:	REAL		14370 BOICHOT RD
County:	CLINTON		LANSING MI 48906
Assessment Unit:	TWP of DEWITT	Assessing Officer / Equalization Director:	LAURA L. TAFELSKY
Village:	NONE		1401 W. HERBISON ROAD
School District:	LANSING PUBLIC SCHOOL DIST		DEWITT, MI 48820

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$85,100	\$85,100	\$85,100

TAXABLE VALUE				
2019	\$0	\$80,087	\$80,087	\$80,087

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0287**

The State Tax Commission, at a meeting held on August 20, 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:	99-02-185-970	Property Owner:	ESSEX WELD
Classification:	PERSONAL		24445 FORTERRA DR
County:	MACOMB		WARREN MI 48089
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	VAN DYKE PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$15,000	\$24,955	\$24,955	\$9,955
 TAXABLE VALUE				
2019	\$15,000	\$24,955	\$24,955	\$9,955

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0289**

The State Tax Commission, at a meeting held on August 20, 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:	91-33-01-16-404-211	Property Owner:	INFINITY COMPANIES LLC
Classification:	REAL		110 E ALLEGAN ST
County:	INGHAM		LANSING MI 48933
Assessment Unit:	CITY of LANSING	Assessing Officer / Equalization Director:	SHARON L. FRISCHMAN
Village:	NONE		124 W. MICHIGAN AVE 3RD FLOOR
School District:	LANSING PUBLIC SCHOOL DIST		LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$203,400	\$120,900	\$120,900	(\$82,500)
2018	\$217,200	\$129,000	\$129,000	(\$88,200)
2019	\$254,300	\$151,000	\$151,000	(\$103,300)
TAXABLE VALUE				
2017	\$203,400	\$120,900	\$120,900	(\$82,500)
2018	\$207,671	\$123,438	\$123,438	(\$84,233)
2019	\$212,655	\$126,400	\$126,400	(\$86,255)

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0291**

The State Tax Commission, at a meeting held on August 20, 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: 56-070-990-000-138-00 Classification: PERSONAL County: MIDLAND Assessment Unit: TWP of JASPER Village: NONE School District: ST LOUIS PUBLIC SCHOOLS	Property Owner: VFS LEASING CO ADVANCED PROPERTY TAX COMPLIANCE 1611 N INTERSTATE 35E STE 428 CARROLLTON TX 75006 Assessing Officer / Equalization Director: TERESA M. WARD 5595 W. KENT ROAD ST. LOUIS, MI 48880
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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				
2018	\$253,900	\$0	\$0	(\$253,900)
2019	\$216,800	\$0	\$0	(\$216,800)
 TAXABLE VALUE				
2018	\$253,900	\$0	\$0	(\$253,900)
2019	\$216,800	\$0	\$0	(\$216,800)

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0292**

The State Tax Commission, at a meeting held on August 20, 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:	11-07-0830-0048-01-1	Property Owner:	WILLIAM & LISA RYAN
Classification:	REAL		2132 W EVERGREEN AVE APT 2D
County:	BERRIEN		CHICAGO IL 60622
Assessment Unit:	TWP of CHIKAMING	Assessing Officer / Equalization Director:	ANTOINETTE J. SWISHER
Village:	NONE		13535 RED ARROW HWY. BOX 40
School District:	RIVER VALLEY SCHOOL DISTRICT		HARBERT, MI 49115

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$332,400	\$369,400	\$369,400	\$37,000
2019	\$261,700	\$667,400	\$667,400	\$405,700
TAXABLE VALUE				
2018	\$244,566	\$281,566	\$281,566	\$37,000
2019	\$250,435	\$586,323	\$586,323	\$335,888

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0293**

The State Tax Commission, at a meeting held on August 20, 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:	04805-117-O	Property Owner:	TRAVIS W & ANGELA VANDERMEULEN
Classification:	REAL		2612 BRAHMS AVE
County:	KALAMAZOO		PORTAGE MI 49024
Assessment Unit:	CITY of PORTAGE	Assessing Officer / Equalization Director:	
Village:	NONE		EDWARD K. VANDERVRIES
School District:	PORTAGE PUBLIC SCHOOLS		7900 S. WESTNEDGE AVENUE
			PORTAGE, MI 49002

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$85,600	\$85,600	\$85,600

TAXABLE VALUE				
2019	\$0	\$70,160	\$70,160	\$70,160

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).

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0294**

The State Tax Commission, at a meeting held on August 20, 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: 99-03-412-790 Classification: PERSONAL County: MACOMB Assessment Unit: CITY of WARREN Village: NONE School District: EASTPOINTE COMMUNITY	Property Owner: AMERICAN FENCE & SUPPLY CO INC 21200 SCHOENHERR RD WARREN MI 48089 Assessing Officer / Equalization Director: TIMOTHY T. BAKER ONE CITY SQUARE, STE. 310 WARREN, MI 48093
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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				
2019	\$50,000	\$95,188	\$95,188	\$45,188
 TAXABLE VALUE				
2019	\$50,000	\$95,188	\$95,188	\$45,188

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0296**

The State Tax Commission, at a meeting held on August 20, 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:	05-06-250-012-00	Property Owner:	JAMES & GERA WITTE
Classification:	REAL		6774 BIRCHWOOD DR
County:	ANTRIM		KEWADIN MI 49648
Assessment Unit:	TWP of ELK RAPIDS	Assessing Officer / Equalization Director:	KARLEEN A. HELMREICH
Village:	NONE		P.O. BOX 365
School District:	ELK RAPIDS SCHOOLS		ELK RAPIDS, MI 49629

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$176,300	\$147,200	\$147,200	(\$29,100)
2018	\$178,300	\$148,800	\$148,800	(\$29,500)
2019	\$196,000	\$155,800	\$155,800	(\$40,200)
TAXABLE VALUE				
2017	\$149,334	\$120,234	\$120,234	(\$29,100)
2018	\$152,470	\$122,759	\$122,759	(\$29,711)
2019	\$156,129	\$125,705	\$125,705	(\$30,424)

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 16, 2019

Docket Number: 154-19-0298

The State Tax Commission, at a meeting held on August 20, 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:	62-55-21-001-285	Property Owner:	NORTH AM REFRACTORIES
Classification:	IFT REAL		1305 CHERRINGTON PKWY
County:	NEWAYGO		CORAOPOLIS PA 15108
Assessment Unit:	TWP of EVERETT	Assessing Officer / Equalization Director:	
Village:	NONE		MATTHEW S. FRAIN
School District:	WHITE CLOUD PUBLIC SCHOOLS		1516 E. 8TH STREET
			WHITE CLOUD, MI 49349

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$235,000	\$0	\$0	(\$235,000)
2018	\$235,000	\$0	\$0	(\$235,000)
TAXABLE VALUE				
2017	\$235,000	\$0	\$0	(\$235,000)
2018	\$235,000	\$0	\$0	(\$235,000)

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:
To correct the parcel number on the order.

Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 16, 2019

Docket Number: 154-19-0299

The State Tax Commission, at a meeting held on August 20, 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:	62-55-21-017-525	Property Owner:	NORTH AM REFRACTORIES
Classification:	IFT REAL		1305 CHERRINGTON PKWY
County:	NEWAYGO		CORAOPOLIS PA 15108
Assessment Unit:	TWP of EVERETT	Assessing Officer / Equalization Director:	
Village:	NONE		MATTHEW S. FRAIN
School District:	WHITE CLOUD PUBLIC SCHOOLS		1516 E. 8TH STREET
			WHITE CLOUD, MI 49349

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$268,600	\$0	\$0	(\$268,600)

TAXABLE VALUE				
2018	\$268,600	\$0	\$0	(\$268,600)

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:
To correct the parcel number on the order.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0300**

The State Tax Commission, at a meeting held on August 20, 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: 62-15-05-400-021 Classification: REAL County: NEWAYGO Assessment Unit: TWP of EVERETT Village: NONE School District: WHITE CLOUD PUBLIC SCHOOL	Property Owner: NORTH AM REFRACTORIES 1305 CHERRINGTON PKWY CORAOPOLIS PA 15108 Assessing Officer / Equalization Director: MATTHEW S. FRAIN 1516 E. 8TH STREET WHITE CLOUD, MI 49349
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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	\$946,000	\$1,125,400	\$1,125,400	\$179,400
2018	\$967,400	\$1,342,100	\$1,342,100	\$374,700
TAXABLE VALUE				
2017	\$946,000	\$1,125,400	\$1,125,400	\$179,400
2018	\$967,400	\$1,342,100	\$1,342,100	\$374,700

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0301**

The State Tax Commission, at a meeting held on August 20, 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:	50-99-00-009-135	Property Owner:	IPG PHOTONICS
Classification:	PERSONAL		50 OLD WEBSTER RD
County:	OAKLAND		OXFORD MA 01540
Assessment Unit:	CITY of NOVI	Assessing Officer / Equalization Director:	
Village:	NONE		MICHEAL R. LOHMEIER
School District:	WALLED LAKE CONS SCH DIST		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$1,161,270	\$1,723,550	\$1,723,550	\$562,280

TAXABLE VALUE				
2019	\$1,161,270	\$1,723,550	\$1,723,550	\$562,280

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0302**

The State Tax Commission, at a meeting held on August 20, 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:	50-99-00-016-129	Property Owner:	DANA LIMITED
Classification:	PERSONAL		27870 CABOT DR
County:	OAKLAND		NOVI MI 48377
Assessment Unit:	CITY of NOVI	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		45175 W. 10 MILE
School District:	NOVI COMMUNITY SCHOOLS		NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$341,630	\$381,200	\$381,200	\$39,570

TAXABLE VALUE				
2019	\$341,630	\$381,200	\$381,200	\$39,570

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0303**

The State Tax Commission, at a meeting held on August 20, 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:	50-99-00-019-016	Property Owner:	IMEG CORP
Classification:	PERSONAL		26200 TOWN CENTER DR STE 160
County:	OAKLAND		NOVI MI 48375
Assessment Unit:	CITY of NOVI	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		45175 W. 10 MILE
School District:	NOVI COMMUNITY SCHOOLS		NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$10,000	\$92,450	\$92,450	\$82,450
 TAXABLE VALUE				
2019	\$10,000	\$92,450	\$92,450	\$82,450

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0304**

The State Tax Commission, at a meeting held on August 20, 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:	50-99-00-019-042	Property Owner:	CELLULAR REPAIR CENTER
Classification:	PERSONAL		45045 W PONTIAC TRL
County:	OAKLAND		NOVI MI 48377
Assessment Unit:	CITY of NOVI	Assessing Officer / Equalization Director:	
Village:	NONE		MICHEAL R. LOHMEIER
School District:	WALLED LAKE CONS SCH DIST		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$750	\$10,950	\$10,950	\$10,200
 TAXABLE VALUE				
2019	\$750	\$10,950	\$10,950	\$10,200

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0305**

The State Tax Commission, at a meeting held on August 20, 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:	50-99-00-019-166	Property Owner:	MEETHA VENTURES LLC LOLLI & POPS
Classification:	PERSONAL		111 ELLIS ST
County:	OAKLAND		SAN FRANCISCO CA 94102
Assessment Unit:	CITY of NOVI	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		45175 W. 10 MILE
School District:	NOVI COMMUNITY SCHOOLS		NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$42,500	\$86,500	\$86,500	\$44,000
TAXABLE VALUE				
2019	\$42,500	\$86,500	\$86,500	\$44,000

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0306**

The State Tax Commission, at a meeting held on August 20, 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:	50-99-00-020-001	Property Owner:	ADIDAS
Classification:	PERSONAL		PO BOX 80615
County:	OAKLAND		INDIANAPOLIS IN 46280
Assessment Unit:	CITY of NOVI	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		45175 W. 10 MILE
School District:	NOVI COMMUNITY SCHOOLS		NOVI, MI 48375-3024

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$11,450	\$11,450	\$11,450
2019	\$0	\$10,050	\$10,050	\$10,050
TAXABLE VALUE				
2018	\$0	\$11,450	\$11,450	\$11,450
2019	\$0	\$10,050	\$10,050	\$10,050

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0307**

The State Tax Commission, at a meeting held on August 20, 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:	50-99-01-900-050	Property Owner:	ATC GROUP SERVICES INC	
Classification:	PERSONAL		5750 JOHNSON ST #400	
County:	OAKLAND		LAFAYETTE LA 70503	
Assessment Unit:	CITY of NOVI	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER	
Village:	NONE		45175 W. 10 MILE	
School District:	NOVI COMMUNITY SCHOOLS		NOVI, MI 48375-3024	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$104,270	\$112,900	\$112,900	\$8,630

TAXABLE VALUE				
2019	\$104,270	\$112,900	\$112,900	\$8,630

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

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

If excess taxes have been paid as a 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 08/21/2019**

Docket Number: **154-19-0311**

The State Tax Commission, at a meeting held on August 20, 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:	88-99-00-501-995	Property Owner:	PELTON INTERACTIVE INC
Classification:	PERSONAL		125 W 25TH ST 11TH FLOOR
County:	OAKLAND		NEW YORK NY 10001
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	\$17,960	\$38,780	\$38,780	\$20,820
2019	\$22,450	\$42,160	\$42,160	\$19,710
TAXABLE VALUE				
2018	\$17,960	\$38,780	\$38,780	\$20,820
2019	\$22,450	\$42,160	\$42,160	\$19,710

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0312**

The State Tax Commission, at a meeting held on August 20, 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:	50-99-00-017-210	Property Owner:	RESINOPLAST USA INC
Classification:	PERSONAL		2801 POST OAK BLVD STE 600
County:	OAKLAND		HOUSTON TX 77056
Assessment Unit:	CITY of NOVI	Assessing Officer / Equalization Director:	
Village:	NONE		MICHEAL R. LOHMEIER
School District:	NOVI COMMUNITY SCHOOLS		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$191,050	\$191,050	\$191,050
 TAXABLE VALUE				
2019	\$0	\$191,050	\$191,050	\$191,050

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0313**

The State Tax Commission, at a meeting held on August 20, 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: 4711-99-003-423 Classification: PERSONAL County: LIVINGSTON Assessment Unit: TWP of GENOA Village: NONE School District: HOWELL PUBLIC SCHOOLS	Property Owner: DAA DRAEXIMAIER AUTOMOTIVE OF AMERICA LLC DUNCAN SC 29334 Assessing Officer / Equalization Director: DEBRA L. ROJEWSKI 2911 DORR ROAD BRIGHTON, MI 48116
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$4,900	\$4,900	\$4,900
 TAXABLE VALUE				
2019	\$0	\$4,900	\$4,900	\$4,900

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0314**

The State Tax Commission, at a meeting held on August 20, 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:	99-01-057-411	Property Owner:	STINGRAY RECOVERY SERVICE
Classification:	PERSONAL		21683 RYAN RD
County:	MACOMB		WARREN MI 48091
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	FITZGERALD PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$10,000	\$13,436	\$13,436	\$3,436

TAXABLE VALUE				
2019	\$10,000	\$13,436	\$13,436	\$3,436

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0315**

The State Tax Commission, at a meeting held on August 20, 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:	99-02-247-200	Property Owner:	ACME ABRASIVE CO
Classification:	PERSONAL		24200 MARMON AVE
County:	MACOMB		WARREN MI 48089
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	
Village:	NONE		TIMOTHY T. BAKER
School District:	VAN DYKE PUBLIC SCHOOLS		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$75,000	\$102,604	\$102,604	\$27,604

TAXABLE VALUE				
2019	\$75,000	\$102,604	\$102,604	\$27,604

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0316**

The State Tax Commission, at a meeting held on August 20, 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:	99-06-725-718	Property Owner:	ELCOMETER
Classification:	PERSONAL		6900 MILLER DR
County:	MACOMB		WARREN MI 48092
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	WARREN CONSOLIDATED SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$35,000	\$59,866	\$59,866	\$24,866

TAXABLE VALUE				
2019	\$35,000	\$59,866	\$59,866	\$24,866

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0317**

The State Tax Commission, at a meeting held on August 20, 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:	28-51-901-020-20	Property Owner:	VERIZON WIRELESS NEW PAR
Classification:	PERSONAL		C/O DUFF & PHELPS LLC
County:	GRAND TRAVERSE		PO BOX 2549
Assessment Unit:	CITY of TRAVERSE CITY		ADDISON TX 75001
		Assessing Officer / Equalization Director:	POLLY S. CAIRNS
Village:	NONE		400 BOARDMAN AVENUE
School District:	TRAVERSE CITY SCHOOL DIST.		TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$8,500	\$8,500	\$8,500
 TAXABLE VALUE				
2019	\$0	\$8,500	\$8,500	\$8,500

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).

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0318**

The State Tax Commission, at a meeting held on August 20, 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:	28-51-901-020-21	Property Owner:	VERIZON WIRELESS NEW PAR
Classification:	PERSONAL		C/O DUFF & PHELPS LLC
County:	GRAND TRAVERSE		PO BOX 2549
Assessment Unit:	CITY of TRAVERSE CITY		ADDISON TX 75001
		Assessing Officer / Equalization Director:	POLLY S. CAIRNS
Village:	NONE		400 BOARDMAN AVENUE
School District:	TRAVERSE CITY SCHOOL DIST.		TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$8,200	\$8,200	\$8,200
 TAXABLE VALUE				
2019	\$0	\$8,200	\$8,200	\$8,200

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).

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0319**

The State Tax Commission, at a meeting held on August 20, 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:	28-51-901-020-22	Property Owner:	VERIZON WIRELESS NEW PAR
Classification:	PERSONAL		C/O DUFF & PHELPS LLC
County:	GRAND TRAVERSE		PO BOX 2549
Assessment Unit:	CITY of TRAVERSE CITY		ADDISON TX 75001
		Assessing Officer / Equalization Director:	POLLY S. CAIRNS
Village:	NONE		400 BOARDMAN AVENUE
School District:	TRAVERSE CITY SCHOOL DIST.		TRAVERSE CITY, MI 49684

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$2,000	\$2,000	\$2,000
 TAXABLE VALUE				
2019	\$0	\$2,000	\$2,000	\$2,000

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

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

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0320**

The State Tax Commission, at a meeting held on August 20, 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:	45-51-901-020-23	Property Owner:	VERIZON WIRELESS NEW PAR
Classification:	PERSONAL		C/O DUFF & PHELPS LLC
County:	GRAND TRAVERSE		PO BOX 2549
Assessment Unit:	CITY of TRAVERSE CITY		ADDISON TX 75001
		Assessing Officer / Equalization Director:	POLLY S. CAIRNS
Village:	NONE		400 BOARDMAN AVENUE
School District:	TRAVERSE CITY SCHOOL DIST.		TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$4,600	\$4,600	\$4,600
 TAXABLE VALUE				
2019	\$0	\$4,600	\$4,600	\$4,600

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.

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0321**

The State Tax Commission, at a meeting held on August 20, 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:	33-02-02-90-525-653	Property Owner:	FIRST COMMAND FINANCIAL PLANNING
Classification:	PERSONAL		DONALD EBERLY
County:	INGHAM		13180 W SHORE DR
Assessment Unit:	TWP of MERIDIAN CHARTER		HOUGHTON LAKE MI 48629
Village:	NONE	Assessing Officer / Equalization Director:	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	\$1,100	\$0	\$0	(\$1,100)

TAXABLE VALUE				
2019	\$1,100	\$0	\$0	(\$1,100)

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0322**

The State Tax Commission, at a meeting held on August 20, 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:	33-02-02-90-530-474	Property Owner:	PAUL ROSS
Classification:	PERSONAL		15318 CLASSIC DR
County:	INGHAM		BATH MI 48808
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$2,500	\$0	\$0	(\$2,500)

TAXABLE VALUE				
2019	\$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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0323**

The State Tax Commission, at a meeting held on August 20, 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:	99-06-822-512	Property Owner:	HUB INTERNATIONAL MIDWEST LIMITED
Classification:	PERSONAL		300 N LASALLE DR 17TH FLOOR
County:	MACOMB		CHICAGO IL 60654
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	
Village:	NONE		TIMOTHY T. BAKER
School District:	WARREN CONSOLIDATED SCHO		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$11,146	\$11,146	\$11,146
 TAXABLE VALUE				
2019	\$0	\$11,146	\$11,146	\$11,146

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0324**

The State Tax Commission, at a meeting held on August 20, 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:	56-071-02-0144-000	Property Owner:	CITY OF WESTLAND
Classification:	REAL		C/O JOANNE CAMPBELL
County:	WAYNE		32150 DORSEY
Assessment Unit:	CITY of WESTLAND		WESTLAND MI 48186
Village:	NONE	Assessing Officer / Equalization Director:	JENNIFER E. NIEMAN-STAMPER
School District:	WAYNE-WESTLAND COMMUNIT		36300 WARREN ROAD
			WESTLAND, MI 48185

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$71,800	\$71,800	\$71,800
 TAXABLE VALUE				
2019	\$0	\$71,800	\$71,800	\$71,800

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0327**

The State Tax Commission, at a meeting held on August 20, 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:	83-114-04-0049-000	Property Owner:	FLANIGAN SHAWN M OBERA PATRICIA A
Classification:	REAL		49066 TOGOWTEE PASS
County:	WAYNE		VAN BUREN TOWNSHIP MI 48111
Assessment Unit:	TWP of VAN BUREN	Assessing Officer / Equalization Director:	SHARON L. FRISCHMAN
Village:	NONE		46425 TYLER ROAD
School District:	VAN BUREN PUB SCHOOLS		BELLEVILLE, MI 48111

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$163,800	\$163,800	\$163,800

TAXABLE VALUE				
2019	\$0	\$133,200	\$133,200	\$133,200

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0328**

The State Tax Commission, at a meeting held on August 20, 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:	3906-05-160-550	Property Owner:	JAMES W & MONIKA JANE MOORE
Classification:	REAL		4441 WILLOW POINTE LN
County:	KALAMAZOO		KALAMAZOO MI 49004
Assessment Unit:	TWP of KALAMAZOO	Assessing Officer / Equalization Director:	JAMES R. YONKER
Village:	NONE		1720 RIVERVIEW DRIVE
School District:	KALAMAZOO CITY SCHOOL DIST		KALAMAZOO, MI 49004

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$104,400	\$104,400	\$104,400

TAXABLE VALUE				
2019	\$0	\$90,213	\$90,213	\$90,213

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

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

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

This order 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0329**

The State Tax Commission, at a meeting held on August 20, 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: 0107-08-600-0 Classification: PERSONAL County: CALHOUN Assessment Unit: CITY of BATTLE CREEK Village: NONE School District: LAKEVIEW SCHOOL DISTRICT	Property Owner: EL-AD ARBOR OF BATTLE CREEK I LLC 1325 AVENUE OF THE AMERICAS STE 2729 NEW YORK NY 10019 Assessing Officer / Equalization Director: STEVEN M. HUDSON 10 N. DIVISION STREET STE. 104 BATTLE CREEK, MI 49016-1717
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$168,551	\$195,245	\$195,245	\$26,694

TAXABLE VALUE				
2019	\$168,551	\$195,245	\$195,245	\$26,694

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0331**

The State Tax Commission, at a meeting held on August 20, 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: 70-09-23-477-003 Classification: REAL County: OTTAWA Assessment Unit: TWP of ALLENDALE Village: NONE School District: ALLENDALE PUBLIC SCHOOL DIS	Property Owner: OMUSI MAXWELL NYAMAI PRISCILLA 11337 CAMERON AVE ALLENDALE MI 49401 Assessing Officer / Equalization Director: TYLER P. WOLFE 6676 LAKE MICHIGAN DRIVE, BOX 539 ALLENDALE, MI 49401
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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				
2019	\$0	\$102,600	\$102,600	\$102,600

TAXABLE VALUE				
2019	\$0	\$86,549	\$86,549	\$86,549

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0332**

The State Tax Commission, at a meeting held on August 20, 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:	36-999-00-0347-009	Property Owner:	STEEL & TOOL ENGINEERING CO
Classification:	PERSONAL		28005 FORT ST
County:	WAYNE		TRENTON MI 48183
Assessment Unit:	CITY of GIBRALTAR	Assessing Officer / Equalization Director:	
Village:	NONE		DOUGLAS M. SHAW
School District:	GIBRALTAR SCHOOL DISTRICT		29450 MUNRO AVENUE
			GIBRALTAR, MI 48173

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$1,048,800	\$928,600	\$928,600	(\$120,200)

TAXABLE VALUE				
2019	\$1,048,800	\$928,600	\$928,600	(\$120,200)

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0334**

The State Tax Commission, at a meeting held on August 20, 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:	33-02-02-90-519-037	Property Owner:	C/O RYAN LLC OUTFRONT MEDIA LLC
Classification:	PERSONAL		13155 NOEL RD STE 100
County:	INGHAM		DALLAS TX 75240
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$400	\$0	\$0	(\$400)

TAXABLE VALUE				
2019	\$400	\$0	\$0	(\$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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0336**

The State Tax Commission, at a meeting held on August 20, 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:	97-99-99-99-999-088	Property Owner:	CHEVRON USA INC
Classification:	PERSONAL		PO BOX 285
County:	STATE ASSESSED		HOUSTON TX 77001
Assessment Unit:	of STATE OF MICHIGAN	Assessing Officer / Equalization Director:	STATE OF STATE OF MICHIGAN
Village:	NONE		
School District:	STATE OF MICHIGAN		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$200,600	\$162,800	\$162,800	(\$37,800)

TAXABLE VALUE				
2019	\$200,600	\$162,800	\$162,800	(\$37,800)

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0337**

The State Tax Commission, at a meeting held on August 20, 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:	97-99-99-99-999-585	Property Owner:	AMERICAN IRON & METAL CO INC
Classification:	PERSONAL		9100 BLVD NENRI-ROURASSA EAST
County:	STATE ASSESSED		MONTREAL QUEBEC H1E 2S4
Assessment Unit:	of STATE OF MICHIGAN	Assessing Officer / Equalization Director:	STATE OF STATE OF MICHIGAN
Village:	NONE		
School District:	STATE OF MICHIGAN		

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$1,144,550	\$1,144,550	\$1,144,550
 TAXABLE VALUE				
2019	\$0	\$1,144,550	\$1,144,550	\$1,144,550

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0339**

The State Tax Commission, at a meeting held on August 20, 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:	99-01-148-834	Property Owner:	HUTCH PAVING INC
Classification:	PERSONAL		3000 E 10 MILE RD
County:	MACOMB		WARREN MI 48091
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	FITZGERALD PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$1,400,000	\$1,617,989	\$1,617,989	\$217,989

TAXABLE VALUE				
2019	\$1,400,000	\$1,617,989	\$1,617,989	\$217,989

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0344**

The State Tax Commission, at a meeting held on August 20, 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:	052-487-050-00	Property Owner:	ROBERT LAFAVE
Classification:	REAL		2 BEACHWOOD DR
County:	DELTA		GLADSTONE MI 49837
Assessment Unit:	CITY of GLADSTONE	Assessing Officer / Equalization Director:	JANICE A. KETCHAM
Village:	NONE		1100 DELTA AVENUE
School District:	GLADSTONE AREA SCHOOLS		GLADSTONE, MI 49837

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$9,600	\$69,400	\$69,400	\$59,800
 TAXABLE VALUE				
2019	\$5,588	\$65,388	\$65,388	\$59,800

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0345**

The State Tax Commission, at a meeting held on August 20, 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:	05-43-265-006-00	Property Owner:	PRENTICE LAUREN M BLOCK DOLORES K
Classification:	REAL		601 MEADOWVIEW LN
County:	ANTRIM		ELK RAPIDS MI 49629
Assessment Unit:	TWP of ELK RAPIDS	Assessing Officer / Equalization Director:	
Village:	Village of ELK RAPIDS		KARLEEN A. HELMREICH
School District:	ELK RAPIDS SCHOOLS		P.O. BOX 365
			ELK RAPIDS, MI 49629

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$53,700	\$53,700	\$53,700
 TAXABLE VALUE				
2019	\$0	\$46,422	\$46,422	\$46,422

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0349**

The State Tax Commission, at a meeting held on August 20, 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:	99-02-399-410	Property Owner:	XPRT TECHNOLOGIES
Classification:	PERSONAL		38765 MOUND STE 102
County:	MACOMB		STERLING HEIGHTS MI 48312
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	
Village:	NONE		TIMOTHY T. BAKER
School District:	VAN DYKE PUBLIC SCHOOLS		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$3,663	\$3,663	\$3,663
2018	\$0	\$2,957	\$2,957	\$2,957
2019	\$0	\$2,559	\$2,559	\$2,559
TAXABLE VALUE				
2017	\$0	\$3,663	\$3,663	\$3,663
2018	\$0	\$2,957	\$2,957	\$2,957
2019	\$0	\$2,559	\$2,559	\$2,559

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0350**

The State Tax Commission, at a meeting held on August 20, 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:	80-999-00-2017-061	Property Owner:	CHRIS'S QUALITY CUTZ
Classification:	PERSONAL		PO BOX 74069
County:	WAYNE		ROMULUS MI 48174
Assessment Unit:	CITY of ROMULUS	Assessing Officer / Equalization Director:	
			JULIE ALBERT
Village:	NONE		11111 WAYNE ROAD
School District:	ROMULUS COMMUNITY SCHOOL		ROMULUS, MI 48174

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$17,100	\$17,100	\$17,100
2019	\$0	\$21,700	\$21,700	\$21,700
TAXABLE VALUE				
2018	\$0	\$17,100	\$17,100	\$17,100
2019	\$0	\$21,700	\$21,700	\$21,700

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0351**

The State Tax Commission, at a meeting held on August 20, 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:	30-023-04-0027-000	Property Owner:	DIANNE SKOWRON
Classification:	REAL		7140 LUANA
County:	WAYNE		ALLEN PARK MI 48101
Assessment Unit:	CITY of ALLEN PARK	Assessing Officer / Equalization Director:	ANTHONY F. FUOCO
Village:	NONE		15915 SOUTHFIELD ROAD
School District:	ALLEN PARK PUBLIC SCHOOLS		ALLEN PARK, MI 48101

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$50,800	\$13,000	\$13,000	(\$37,800)
2018	\$51,900	\$13,000	\$13,000	(\$38,900)
TAXABLE VALUE				
2017	\$40,218	\$7,454	\$7,454	(\$32,764)
2018	\$41,062	\$7,610	\$7,610	(\$33,452)

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0352**

The State Tax Commission, at a meeting held on August 20, 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:	44-017-006-020-00	Property Owner:	BRIAN L & REBECCA A MARTIN
Classification:	REAL		5826 MT MORRIS RD
County:	LAPEER		COLUMBIAVILLE MI 48421
Assessment Unit:	TWP of OREGON	Assessing Officer / Equalization Director:	
Village:	NONE		DEBRA A. KRYSINSKI
School District:	LAKEVILLE COMM SCHOOL DIST		2525 MARATHON ROAD
			LAPEER, MI 48446

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$73,600	\$73,600	\$73,600

TAXABLE VALUE				
2019	\$0	\$60,581	\$60,581	\$60,581

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0353**

The State Tax Commission, at a meeting held on August 20, 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:	53-010-04-0014-000	Property Owner:	KENNETH HARTMAN
Classification:	REAL		25309 PINE RIDGE DR
County:	WAYNE		BROWNSTOWN MI 48134
Assessment Unit:	CITY of SOUTHGATE	Assessing Officer / Equalization Director:	ERIC A. DUNLAP
Village:	NONE		38110 N. EXECUTIVE DRIVE
School District:	SOUTHGATE COMMUNITY SCH		WESTLAND, MI 48185

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$71,000	\$71,000	\$71,000

TAXABLE VALUE				
2019	\$0	\$51,490	\$51,490	\$51,490

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

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

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

This order 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0355**

The State Tax Commission, at a meeting held on August 20, 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:	11-09-576-001	Property Owner:	GREGORY SHEPPARD
Classification:	REAL		7025 N CENTER RD
County:	GENESEE		MT MORRIS MI 48458
Assessment Unit:	TWP of GENESEE	Assessing Officer / Equalization Director:	CARRIE K. BOCK
Village:	NONE		P.O. BOX 215
School District:	KEARSLEY COMMUNITY SCHOO		GENESEE, MI 48437

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$40,700	\$40,700	\$40,700

TAXABLE VALUE				
2019	\$0	\$28,852	\$28,852	\$28,852

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0356**

The State Tax Commission, at a meeting held on August 20, 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:	33-02-02-90-529-245	Property Owner:	C/O DUFF & PHELPS VERIZON CREDIT INC
Classification:	PERSONAL		PO BOX 2749
County:	INGHAM		ADDISON TX 75001
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$300	\$0	\$0	(\$300)

TAXABLE VALUE				
2019	\$300	\$0	\$0	(\$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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0357**

The State Tax Commission, at a meeting held on August 20, 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:	33-02-02-92-275-559	Property Owner:	PEACE HOLISTIC HEALTH SPA
Classification:	PERSONAL		KAREN KRAFT
County:	INGHAM		4260 BOND AVE
Assessment Unit:	TWP of MERIDIAN CHARTER		HOLT MI 48842
Village:	NONE	Assessing Officer / Equalization Director:	DAVID C. LEE
School District:	HASLETT PUBLIC SCHOOLS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$400	\$0	\$0	(\$400)
2019	\$300	\$0	\$0	(\$300)
TAXABLE VALUE				
2018	\$400	\$0	\$0	(\$400)
2019	\$300	\$0	\$0	(\$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 08/21/2019**

Docket Number: **154-19-0359**

The State Tax Commission, at a meeting held on August 20, 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:	99-99-99-99-999-047	Property Owner:	MICHIGAN BELL
Classification:	REAL		1010 PINE ST ROOM 9E-L-01
County:	STATE ASSESSED		ST LOUIS MO 63101
Assessment Unit:	of STATE OF MICHIGAN	Assessing Officer / Equalization Director:	STATE OF STATE OF MICHIGAN
Village:	NONE		
School District:	STATE OF MICHIGAN		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$719,031,731	\$718,616,214	\$718,616,214	(\$415,517)
2018	\$585,496,200	\$585,080,688	\$585,080,688	(\$415,512)
2019	\$575,694,600	\$575,278,995	\$575,278,995	(\$415,605)
TAXABLE VALUE				
2017	\$719,031,731	\$718,616,214	\$718,616,214	(\$415,517)
2018	\$585,496,200	\$585,080,688	\$585,080,688	(\$415,512)
2019	\$575,694,600	\$575,278,995	\$575,278,995	(\$415,605)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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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If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0361**

The State Tax Commission, at a meeting held on August 20, 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:	90-33-01-71-605-000	Property Owner:	VITAL RECORDS HOLDINGS LLC
Classification:	PERSONAL		868 MT MORIAH RD
County:	INGHAM		MEMPHIS TN 38117
Assessment Unit:	CITY of LANSING	Assessing Officer / Equalization Director:	SHARON L. FRISCHMAN
Village:	NONE		124 W. MICHIGAN AVE 3RD FLOOR
School District:	LANSING PUBLIC SCHOOL DIST		LANSING, MI 48933

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$264,900	\$264,900	\$264,900
 TAXABLE VALUE				
2019	\$0	\$264,900	\$264,900	\$264,900

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0362**

The State Tax Commission, at a meeting held on August 20, 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:	41-17-20-178-012	Property Owner:	DANIEL & JODY LYN BANISTER
Classification:	REAL		3601 40TH ST SW
County:	KENT		GRANDVILLE MI 49418
Assessment Unit:	CITY of GRANDVILLE	Assessing Officer / Equalization Director:	CHARLES DECATOR
Village:	NONE		3195 WILSON AVENUE S.W.
School District:	GRANDVILLE PUBLIC SCHOOLS		GRANDVILLE, MI 49418

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$205,100	\$198,500	\$198,500	(\$6,600)

TAXABLE VALUE				
2019	\$205,100	\$198,500	\$198,500	(\$6,600)

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0363**

The State Tax Commission, at a meeting held on August 20, 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:	99-05-654-618	Property Owner:	OTTER PRODUCTS LLC
Classification:	PERSONAL		209 S MELDRUM ST
County:	MACOMB		FORT COLLINS CO 80521
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	WARREN WOODS PUBLIC SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$780,000	\$2,391,436	\$2,391,436	\$1,611,436

TAXABLE VALUE				
2018	\$780,000	\$2,391,436	\$2,391,436	\$1,611,436

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0364**

The State Tax Commission, at a meeting held on August 20, 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: 76-24-21-100-122 Classification: REAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: BEAUMONT HEALTH JULIAN FLORICA 26901 BEAUMONT BLVD 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				
2019	\$19,283,170	\$8,534,547	\$8,534,547	(\$10,748,623)

TAXABLE VALUE				
2019	\$17,807,480	\$7,058,857	\$7,058,857	(\$10,748,623)

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

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

If excess taxes have been paid as a 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 08/21/2019**

Docket Number: **154-19-0369**

The State Tax Commission, at a meeting held on August 20, 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:	99-06-726-430	Property Owner:	MICHIGAN STATEWIDE CARPENTERS
Classification:	PERSONAL		6525 CENTURION DR
County:	MACOMB		LANSING MI 48038
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	WARREN CONSOLIDATED SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$51,000	\$64,856	\$64,856	\$13,856
 TAXABLE VALUE				
2019	\$51,000	\$64,856	\$64,856	\$13,856

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

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

If excess taxes have been paid as a 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 08/21/2019**

Docket Number: **154-19-0370**

The State Tax Commission, at a meeting held on August 20, 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: L-99-00-019-039 Classification: PERSONAL County: OAKLAND Assessment Unit: TWP of MILFORD Village: NONE School District: SOUTH LYON COMMUNITY SCH	Property Owner: MARK ANTHONY CONTRACTING INC 4844 OLD PLANK RD MILFORD MI 48381 Assessing Officer / Equalization Director: DAVID M. HIEBER 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$135,850	\$135,850	\$135,850
 TAXABLE VALUE				
2019	\$0	\$135,850	\$135,850	\$135,850

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/21/2019**

Docket Number: **154-19-0371**

The State Tax Commission, at a meeting held on August 20, 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:	O-99-00-017-042	Property Owner:	BANK OF THE WEST EQUIPMENT LEASING
Classification:	PERSONAL		1625 W FOUNTAINHEAD PKWY
County:	OAKLAND		TEMPE AZ 85282
Assessment Unit:	TWP of ORION	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID M. HIEBER
School District:	LAKE ORION COMMUNITY SCHO		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$23,110	\$23,110	\$23,110
 TAXABLE VALUE				
2019	\$0	\$23,110	\$23,110	\$23,110

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.

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0373**

The State Tax Commission, at a meeting held on August 20, 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:	08-99-00-019-136	Property Owner:	DBA VERIZON WIRELESS NEW PAR
Classification:	PERSONAL		PO BOX 2549
County:	OAKLAND		ADDISON TX 75001
Assessment Unit:	CITY of BIRMINGHAM	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID M. HIEBER
School District:	BIRMINGHAM CITY SCHOOL DIS		250 ELIZABETH LK RD STE 1000 W
			PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$92,310	\$92,310	\$92,310
 TAXABLE VALUE				
2019	\$0	\$92,310	\$92,310	\$92,310

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

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

If excess taxes have been paid as a 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 08/21/2019**

Docket Number: **154-19-0375**

The State Tax Commission, at a meeting held on August 20, 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:	88-99-00-045-204	Property Owner:	THORESON MCCOSH INC
Classification:	PERSONAL		1885 THUNDERBIRD DR
County:	OAKLAND		TROY MI 48084
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$6,850	\$118,020	\$118,020	\$111,170

TAXABLE VALUE				
2019	\$6,850	\$118,020	\$118,020	\$111,170

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

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

If excess taxes have been paid as a 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.

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0376**

The State Tax Commission, at a meeting held on August 20, 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:	08-99-49-050-730	Property Owner:	DEXTER PHARMACY 2
Classification:	PERSONAL		2820 BAKER RD
County:	WASHTENAW		DEXTER MI 48130
Assessment Unit:	CITY of DEXTER	Assessing Officer / Equalization Director:	
Village:	NONE		MARIE A. SHERRY
School District:	DEXTER COMMUNITY SCHOOL D		8140 MAIN STREET
			DEXTER, MI 48130

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$18,593	\$0	\$0	(\$18,593)
2018	\$16,968	\$0	\$0	(\$16,968)
TAXABLE VALUE				
2017	\$18,593	\$0	\$0	(\$18,593)
2018	\$16,968	\$0	\$0	(\$16,968)

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0383**

The State Tax Commission, at a meeting held on August 20, 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:	99-04-519-086	Property Owner:	BISON PLUMBING
Classification:	PERSONAL		25780 RYAN
County:	MACOMB		WARREN MI 48091
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	CENTER LINE PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$50,000	\$85,718	\$85,718	\$35,718

TAXABLE VALUE				
2018	\$50,000	\$85,718	\$85,718	\$35,718

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

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

If excess taxes have been paid as a 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 08/21/2019**

Docket Number: **154-19-0384**

The State Tax Commission, at a meeting held on August 20, 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:	99-01-168-240	Property Owner:	GRAYHAWK LEASING LLC
Classification:	PERSONAL		1412 MEAIN ST STE 1500
County:	MACOMB		DALLAS TX 75202
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	FITZGERALD PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$150,000	\$295,967	\$295,967	\$145,967
2019	\$150,000	\$391,252	\$391,252	\$241,252
TAXABLE VALUE				
2018	\$150,000	\$295,967	\$295,967	\$145,967
2019	\$150,000	\$391,252	\$391,252	\$241,252

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0385**

The State Tax Commission, at a meeting held on August 20, 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:	99-02-398-435	Property Owner:	GRAYHAWK LEASING LLC
Classification:	PERSONAL		1412 MAIN ST STE 1500
County:	MACOMB		DALLAS TX 75202
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	VAN DYKE PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$40,000	\$31,664	\$31,664	(\$8,336)
2019	\$40,000	\$256,100	\$256,100	\$216,100
TAXABLE VALUE				
2018	\$40,000	\$31,664	\$31,664	(\$8,336)
2019	\$40,000	\$256,100	\$256,100	\$216,100

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0386**

The State Tax Commission, at a meeting held on August 20, 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:	99-03-471-750	Property Owner:	GRAYHAWK LEASING LLC
Classification:	PERSONAL		1412 MAIN ST STE 1500
County:	MACOMB		DALLAS TX 75202
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	EASTPOINTE COMMUNITY		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$4,600	\$5,150	\$5,150	\$550
2019	\$5,000	\$4,446	\$4,446	(\$554)
TAXABLE VALUE				
2018	\$4,600	\$5,150	\$5,150	\$550
2019	\$5,000	\$4,446	\$4,446	(\$554)

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0387**

The State Tax Commission, at a meeting held on August 20, 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:	99-04-557-490	Property Owner:	GRAYHAWK LEASING LLC
Classification:	PERSONAL		1415 MAIN ST STE 1500
County:	MACOMB		DALLAS TX 75202
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	CENTER LINE PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$260,000	\$220,140	\$220,140	(\$39,860)
2019	\$265,000	\$26,290	\$26,290	(\$238,710)
TAXABLE VALUE				
2018	\$260,000	\$220,140	\$220,140	(\$39,860)
2019	\$265,000	\$26,290	\$26,290	(\$238,710)

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0388**

The State Tax Commission, at a meeting held on August 20, 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:	99-05-653-787	Property Owner:	GRAYHAWK LEASING LLC
Classification:	PERSONAL		1412 MAIN ST STE 1500
County:	MACOMB		DALLAS TX 75202
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	WARREN WOODS PUBLIC SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$50,000	\$45,018	\$45,018	(\$4,982)
2019	\$75,000	\$49,650	\$49,650	(\$25,350)
TAXABLE VALUE				
2018	\$50,000	\$45,018	\$45,018	(\$4,982)
2019	\$75,000	\$49,650	\$49,650	(\$25,350)

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0389**

The State Tax Commission, at a meeting held on August 20, 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:	99-06-932-215	Property Owner:	GRAYHAWK LEASING LLC
Classification:	PERSONAL		1412 MAIN ST STE 1500
County:	MACOMB		DALLAS TX 75202
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	WARREN CONSOLIDATED SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$170,000	\$185,212	\$185,212	\$15,212
2019	\$180,000	\$222,941	\$222,941	\$42,941
TAXABLE VALUE				
2018	\$170,000	\$185,212	\$185,212	\$15,212
2019	\$180,000	\$222,941	\$222,941	\$42,941

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0390**

The State Tax Commission, at a meeting held on August 20, 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:	61-03-743-000-0054-00	Property Owner:	LOREN R & JOANN PETERSON
Classification:	REAL		7288 E LAKEVIEW ST
County:	MUSKEGON		WALKERVILLE MI 49459
Assessment Unit:	TWP of WHITEHALL	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES
Village:	NONE		173 E. APPLE AVENUE STE. 201
School District:	WHITEHALL SCHOOL DISTRICT		MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$71,900	\$71,900	\$71,900

TAXABLE VALUE				
2018	\$0	\$50,447	\$50,447	\$50,447

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0391**

The State Tax Commission, at a meeting held on August 20, 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:	23-12-4-17-2473-000	Property Owner:	CRAIG & ADRIANNE CHAMPAGNE
Classification:	REAL		5512 CATHEDRAL
County:	SAGINAW		SAGINAW MI 48603
Assessment Unit:	TWP of SAGINAW	Assessing Officer / Equalization Director:	DAVID J. KERN
Village:	NONE		P.O. BOX 6400
School District:	SAGINAW TWP COMMUNITY SC		SAGINAW, MI 48608

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$80,500	\$80,500	\$80,500

TAXABLE VALUE				
2019	\$0	\$80,500	\$80,500	\$80,500

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

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

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

This order 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0392**

The State Tax Commission, at a meeting held on August 20, 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:	33-02-02-90-529-782	Property Owner:	MARK T KOERNER
Classification:	PERSONAL		FOSTER, SWIFT, COLLINS & SMITH
County:	INGHAM		313 W WASHINGTON
Assessment Unit:	TWP of MERIDIAN CHARTER		LANSING MI 48933
Village:	NONE	Assessing Officer / Equalization Director:	DAVID C. LEE
School District:	OKEMOS PUBLIC SCHOOLS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$100	\$0	\$0	(\$100)

TAXABLE VALUE				
2019	\$100	\$0	\$0	(\$100)

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0393**

The State Tax Commission, at a meeting held on August 20, 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:	99-06-723-805	Property Owner:	SPARKLE DENTAL
Classification:	PERSONAL		31690 HOOVER
County:	MACOMB		WARREN MI 48093
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	
Village:	NONE		TIMOTHY T. BAKER
School District:	WARREN CONSOLIDATED SCHO		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$20,000	\$68,938	\$68,938	\$48,938
2018	\$54,000	\$62,303	\$62,303	\$8,303
2019	\$55,000	\$61,554	\$61,554	\$6,554
TAXABLE VALUE				
2017	\$20,000	\$68,938	\$68,938	\$48,938
2018	\$54,000	\$62,303	\$62,303	\$8,303
2019	\$55,000	\$61,554	\$61,554	\$6,554

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0397**

The State Tax Commission, at a meeting held on August 20, 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:	33-02-02-90-528-386	Property Owner:	PG&B LLC
Classification:	PERSONAL		3554 OKEMOS RD
County:	INGHAM		OKEMOS MI 48864
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$31,500	\$0	\$0	(\$31,500)

TAXABLE VALUE				
2019	\$31,500	\$0	\$0	(\$31,500)

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0398**

The State Tax Commission, at a meeting held on August 20, 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:	33-02-02-90-529-323	Property Owner:	G&D LANDIS PROPERTIES LLC
Classification:	PERSONAL		4480 OAK POINTE CT
County:	INGHAM		OKEMOS MI 48864
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$100	\$0	\$0	(\$100)

TAXABLE VALUE				
2019	\$100	\$0	\$0	(\$100)

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0399**

The State Tax Commission, at a meeting held on August 20, 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:	28-08-200-071-00	Property Owner:	RICHARD A & KARRILEE R WALTER
Classification:	REAL		770 CLYDE LEE DR
County:	GRAND TRAVERSE		TRAVERSE CITY MI 49696
Assessment Unit:	TWP of LONG LAKE	Assessing Officer / Equalization Director:	ANGELA W. FRISKE
Village:	NONE		8870 NORTH LONG LAKE ROAD
School District:	TRAVERSE CITY SCHOOL DIST.		TRAVERSE CITY, MI 49685

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$72,900	\$72,900	\$72,900
 TAXABLE VALUE				
2019	\$0	\$57,156	\$57,156	\$57,156

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0400**

The State Tax Commission, at a meeting held on August 20, 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:	17-11-24-276-014	Property Owner:	CORTEZ & JOANN REDRICK
Classification:	REAL		2511 BONAIRE CT
County:	MACOMB		HARRISON TWP 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 SCHOO		HARRISON TWP., MI 48045-1996

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$85,200	\$85,200	\$85,200

TAXABLE VALUE				
2019	\$0	\$72,408	\$72,408	\$72,408

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0404**

The State Tax Commission, at a meeting held on August 20, 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: 16-11-48-251-260 Classification: PERSONAL County: MACOMB Assessment Unit: TWP of CLINTON Village: NONE School District: L ANSE CREUSE PUBLIC SCHOO	Property Owner: DBA: SIGN A RAMA B & C SIGNS UNLIMITED LLC 36886 HARPER AVE CLINTON TOWNSHIP MI 48035 Assessing Officer / Equalization Director: JAMES H. ELROD 40700 ROMEO PLANK ROAD CLINTON TWP, MI 48038
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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				
2018	\$60,600	\$110,000	\$110,000	\$49,400
 TAXABLE VALUE				
2018	\$60,600	\$110,000	\$110,000	\$49,400

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0406**

The State Tax Commission, at a meeting held on August 20, 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:	O-99-00-019-033	Property Owner:	BEACON SQUARE ORION
Classification:	PERSONAL		5480 CORPORATE DR STE 230
County:	OAKLAND		TROY MI 48098
Assessment Unit:	TWP of ORION	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE. 1000 W
School District:	LAKE ORION COMMUNITY SCHO		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	\$0	\$434,840	\$434,840	\$434,840
 TAXABLE VALUE				
2018	\$0	\$434,840	\$434,840	\$434,840

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0407**

The State Tax Commission, at a meeting held on August 20, 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:	33-01-01-29-426-151	Property Owner:	MICHIGAN FORGE COMPANY LLC
Classification:	REAL		TAX DEPT PO BOX 369
County:	INGHAM		DEKALB IL 60115
Assessment Unit:	CITY of LANSING	Assessing Officer / Equalization Director:	SHARON L. FRISCHMAN
Village:	NONE		124 W. MICHIGAN AVE 3RD FLOOR
School District:	LANSING PUBLIC SCHOOL DIST		LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$538,100	\$509,000	\$509,000	(\$29,100)
2018	\$752,500	\$722,100	\$722,100	(\$30,400)
TAXABLE VALUE				
2017	\$538,100	\$509,000	\$509,000	(\$29,100)
2018	\$549,400	\$519,689	\$519,689	(\$29,711)

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0408**

The State Tax Commission, at a meeting held on August 20, 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:	95-33-02-29-426-151	Property Owner:	MICHIGAN FORGE COMPANY LLC
Classification:	IFT REAL		TAX DEPT PO BOX 369
County:	INGHAM		DEKALB IL 60115
Assessment Unit:	CITY of LANSING	Assessing Officer / Equalization Director:	SHARON L. FRISCHMAN
Village:	NONE		124 W. MICHIGAN AVE 3RD FLOOR
School District:	LANSING PUBLIC SCHOOL DIST		LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$29,100	\$29,100	\$29,100
2018	\$0	\$30,400	\$30,400	\$30,400
2019	\$0	\$33,000	\$33,000	\$33,000
TAXABLE VALUE				
2017	\$0	\$29,100	\$29,100	\$29,100
2018	\$0	\$29,711	\$29,711	\$29,711
2019	\$0	\$30,424	\$30,424	\$30,424

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0410**

The State Tax Commission, at a meeting held on August 20, 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:	33-20-90-55-018-068	Property Owner:	CENTRAL URGENT CARE
Classification:	PERSONAL		208 N SHIAWASSEE ST
County:	INGHAM		OWOSSO MI 48867
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		410 ABBOT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRICT		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$2,500	\$0	\$0	(\$2,500)

TAXABLE VALUE				
2019	\$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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0411**

The State Tax Commission, at a meeting held on August 20, 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:	33-20-90-55-019-006	Property Owner:	GREATER LANSING DEBT RELIEF
Classification:	PERSONAL		13875 LAPHAM DR
County:	INGHAM		BATH MI 48808
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRICT		410 ABBOT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$1,300	\$0	\$0	(\$1,300)

TAXABLE VALUE				
2019	\$1,300	\$0	\$0	(\$1,300)

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

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

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

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.

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0412**

The State Tax Commission, at a meeting held on August 20, 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: 41-03-72-624-480	Property Owner: HANDORN INC
Classification: PERSONAL	636 CROFTON ST SE
County: KENT	GRAND RAPIDS MI 49507
Assessment Unit: CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:
Village: NONE	PAULA A. GRIVINS-JASTIFER
School District: GRAND RAPIDS CITY SCH DIST	300 MONROE AVENUE N.W.
	GRAND RAPIDS, MI 49503

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$171,800	\$306,900	\$306,900	\$135,100
2018	\$173,000	\$291,900	\$291,900	\$118,900
TAXABLE VALUE				
2017	\$171,800	\$306,900	\$306,900	\$135,100
2018	\$173,000	\$291,900	\$291,900	\$118,900

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.

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Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 09/04/2019

Docket Number: 154-19-0413

The State Tax Commission, at a meeting held on August 20, 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:	41-17-18-406-011	Property Owner:	ASTRID KOCSNER
Classification:	REAL		3349 DIVISION ST SW
County:	KENT		GRANDVILLE MI 49418
Assessment Unit:	CITY of GRANDVILLE	Assessing Officer / Equalization Director:	CHARLES DECATOR
Village:	NONE		3195 WILSON AVENUE S.W.
School District:	GRANDVILLE PUBLIC SCHOOLS		GRANDVILLE, MI 49418

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$26,900	\$26,900	\$26,900
 TAXABLE VALUE				
2018	\$0	\$26,300	\$26,300	\$26,300

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

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

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

This order 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.

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Reason for Amendment:

Clerical Error - Original Order referenced incorrect tax year.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0414**

The State Tax Commission, at a meeting held on August 20, 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:	02-99-00-014-057-00	Property Owner:	FATA AUTOMATION
Classification:	PERSONAL		2333 E WALTON BLVD
County:	OAKLAND		AUBURN HILLS MI 48326
Assessment Unit:	CITY of AUBURN HILLS	Assessing Officer / Equalization Director:	
Village:	NONE		WILLIAM D. GRIFFIN
School District:	PONTIAC CITY SCHOOL DISTRICT		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$44,630	\$201,170	\$201,170	\$156,540
2018	\$45,570	\$194,540	\$194,540	\$148,970
2019	\$46,660	\$183,440	\$183,440	\$136,780
TAXABLE VALUE				
2017	\$44,630	\$201,170	\$201,170	\$156,540
2018	\$45,570	\$194,540	\$194,540	\$148,970
2019	\$46,660	\$183,440	\$183,440	\$136,780

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/21/2019**

Docket Number: **154-19-0415**

The State Tax Commission, at a meeting held on August 20, 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:	02-99-00-016-069	Property Owner:	MAXUS CAPITAL GROUP LLC
Classification:	PERSONAL		959 W ST CLAIR AVE STE 200
County:	OAKLAND		CLEVELAND OH 44113
Assessment Unit:	CITY of AUBURN HILLS	Assessing Officer / Equalization Director:	
Village:	NONE		WILLIAM D. GRIFFIN
School District:	PONTIAC CITY SCHOOL DISTRICT		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$78,920	\$78,920	\$78,920
 TAXABLE VALUE				
2019	\$0	\$78,920	\$78,920	\$78,920

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0418**

The State Tax Commission, at a meeting held on August 20, 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:	02-99-00-019-146	Property Owner:	DRAEXLMAIER AUTOMOTIVE OF AMERICA LLC
Classification:	PERSONAL		1751 E MAIN ST
County:	OAKLAND		DUNCAN SC 29334
Assessment Unit:	CITY of AUBURN HILLS	Assessing Officer / Equalization Director:	
Village:	NONE		WILLIAM D. GRIFFIN
School District:	PONTIAC CITY SCHOOL DISTRICT		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$108,030	\$108,030	\$108,030

TAXABLE VALUE				
2019	\$0	\$108,030	\$108,030	\$108,030

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0421**

The State Tax Commission, at a meeting held on August 20, 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:	88-99-00-027-022	Property Owner:	JEMMS-CASCADE INC
Classification:	PERSONAL		238 EXECUTIVE
County:	OAKLAND		TROY MI 48083
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	
Village:	NONE		LEGER A. LICARI
School District:	LAMPHERE PUBLIC SCHOOLS		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$81,030	\$239,870	\$239,870	\$158,840

TAXABLE VALUE				
2019	\$81,030	\$239,870	\$239,870	\$158,840

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0422**

The State Tax Commission, at a meeting held on August 20, 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: 74-28-916-0016-000	Property Owner: FRACIS WILLIAM & SUZANNE T BLACK REVOCABLE LIVING TRUST
Classification: REAL	PORT HURON MI 48060
County: SAINT CLAIR	
Assessment Unit: TWP of PORT HURON	Assessing Officer / Equalization Director: JUSTIN SEARS
Village: NONE	200 GRAND RIVER AVENUE STE. 105
School District: PORT HURON AREA SCHOOL DI	PORT HURON, MI 48060

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$115,400	\$115,400	\$115,400
 TAXABLE VALUE				
2019	\$0	\$95,995	\$95,995	\$95,995

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0424**

The State Tax Commission, at a meeting held on August 20, 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:	33-02-02-90-530-559	Property Owner:	BEHZAD GHASSEMI
Classification:	PERSONAL		1330 GLENGURST LN
County:	INGHAM		EAST LANSING MI 48823
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

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

TAXABLE VALUE				
2019	\$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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0425**

The State Tax Commission, at a meeting held on August 20, 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:	16-11-53-300-090	Property Owner:	LAND N' SEA
Classification:	PERSONAL		5 ENTERPRISE
County:	MACOMB		OLD LYME CT 06371
Assessment Unit:	TWP of CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	L ANSE CREUSE PUBLIC SCHOO		CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$198,300	\$207,200	\$207,200	\$8,900
TAXABLE VALUE				
2019	\$198,300	\$207,200	\$207,200	\$8,900

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0429**

The State Tax Commission, at a meeting held on August 20, 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:	33-02-02-90-525-260	Property Owner:	TOYS R US
Classification:	PERSONAL		5 WOOD HOLLOW RD
County:	INGHAM		PARSIPPANY NJ 07054
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$41,400	\$0	\$0	(\$41,400)

TAXABLE VALUE				
2019	\$41,400	\$0	\$0	(\$41,400)

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0431**

The State Tax Commission, at a meeting held on August 20, 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:	I-09-07-100-002	Property Owner:	CATHERINE BRAUN
Classification:	REAL		796 WARREN RD
County:	WASHTENAW		ANN ARBOR MI 48105
Assessment Unit:	TWP of ANN ARBOR	Assessing Officer / Equalization Director:	TRACY L. HAYLEY
Village:	NONE		3792 PONTIAC TRAIL
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48105

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$14,080	\$0	\$0	(\$14,080)
2018	\$14,080	\$0	\$0	(\$14,080)
TAXABLE VALUE				
2017	\$11,334	\$0	\$0	(\$11,334)
2018	\$11,572	\$0	\$0	(\$11,572)

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0433**

The State Tax Commission, at a meeting held on August 20, 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:	41-01-51-113-404	Property Owner:	SPECTRUM HEALTH SYSTEM
Classification:	PERSONAL		100 MICHIGAN ST NE MC498
County:	KENT		GRAND RAPIDS MI 49503
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$29,500	\$46,500	\$46,500	\$17,000
2018	\$26,500	\$41,700	\$41,700	\$15,200
TAXABLE VALUE				
2017	\$29,500	\$46,500	\$46,500	\$17,000
2018	\$26,500	\$41,700	\$41,700	\$15,200

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0434**

The State Tax Commission, at a meeting held on August 20, 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:	41-01-51-115-602	Property Owner:	JONES LANGE LASALLE MICHIGAN LLC
Classification:	PERSONAL		15 IONIA AVE SW STE 360
County:	KENT		GRAND RAPIDS MI 49503
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$2,500	\$18,800	\$18,800	\$16,300
2018	\$3,000	\$15,800	\$15,800	\$12,800
TAXABLE VALUE				
2017	\$2,500	\$18,800	\$18,800	\$16,300
2018	\$3,000	\$15,800	\$15,800	\$12,800

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0435**

The State Tax Commission, at a meeting held on August 20, 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:	41-01-51-116-376	Property Owner:	CULINARY PARTNERS LLC
Classification:	PERSONAL		623 LYON ST NE
County:	KENT		GRAND RAPIDS MI 49503
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$30,000	\$96,000	\$96,000	\$66,000
 TAXABLE VALUE				
2019	\$30,000	\$96,000	\$96,000	\$66,000

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0436**

The State Tax Commission, at a meeting held on August 20, 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:	41-01-51-116-584	Property Owner:	BUNZL DISTRIBUTION
Classification:	PERSONAL		11973 WESTLINE INDUSTRIAL DR #150
County:	KENT		SAINT LOUIS MO 63146
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	KENTWOOD PUBLIC SCHOOLS		GRAND RAPIDS, MI 49503

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	\$85,300	\$85,300	\$85,300

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0437**

The State Tax Commission, at a meeting held on August 20, 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:	41-02-68-454-700	Property Owner:	VALLEY CITY LINEN CO
Classification:	PERSONAL		10 DIAMOND AVE SE
County:	KENT		GRAND RAPIDS MI 49506
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$932,700	\$891,300	\$891,300	(\$41,400)
2018	\$933,500	\$1,143,200	\$1,143,200	\$209,700
2019	\$1,622,900	\$1,608,300	\$1,608,300	(\$14,600)
TAXABLE VALUE				
2017	\$932,700	\$891,300	\$891,300	(\$41,400)
2018	\$933,500	\$1,143,200	\$1,143,200	\$209,700
2019	\$1,622,900	\$1,608,300	\$1,608,300	(\$14,600)

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.



Nick A. Khouri
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 09/04/2019

Docket Number: 154-19-0438

The State Tax Commission, at a meeting held on August 20, 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:	41-50-26-024-920	Property Owner:	RYAN LLC MISTER CARWASH / CWP WEST CORP
Classification:	PERSONAL		SCOTTSDALE AZ 85261
County:	KENT	Assessing Officer / Equalization Director:	JEFFREY M. MILLER
Assessment Unit:	TWP of PLAINFIELD		6161 BELMONT AVE. N.E.
Village:	NONE		BELMONT, MI 49306
School District:	NORTHVIEW PUBLIC SCHOOL DIST		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$62,500	\$145,200	\$145,200	\$82,700
2019	\$304,900	\$242,400	\$242,400	(\$62,500)
TAXABLE VALUE				
2018	\$62,500	\$145,200	\$145,200	\$82,700
2019	\$304,900	\$242,400	\$242,400	(\$62,500)

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:
Correct parcel number

Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0439**

The State Tax Commission, at a meeting held on August 20, 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:	15-18-300-017	Property Owner:	GAIL A MACDONALD TRUST
Classification:	REAL		6324 GRAND BLANC RD
County:	GENESEE		SWARTZ CREEK MI 48473
Assessment Unit:	TWP of MUNDY	Assessing Officer / Equalization Director:	
Village:	NONE		AMANDA E. BASTUK
School District:	SWARTZ CREEK COMMUNITY S		3478 MUNDY AVENUE
			SWARTZ CREEK, MI 48473

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$162,300	\$162,300	\$162,300

TAXABLE VALUE				
2019	\$0	\$123,199	\$123,199	\$123,199

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0441**

The State Tax Commission, at a meeting held on August 20, 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:	011-108-003-00	Property Owner:	MARK BUBLONI
Classification:	REAL		PO BOX 85
County:	MENOMINEE		NORWAY MI 49870-0085
Assessment Unit:	TWP of MEYER	Assessing Officer / Equalization Director:	
Village:	NONE		ROBERT J. DESJARLAIS
School District:	NORTH CENTRAL AREA SCHOOL		N9166 CHEESE FACTORY ROAD
			DAGGETT, MI 49821

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$28,600	\$16,000	\$16,000	(\$12,600)

TAXABLE VALUE				
2017	\$28,600	\$16,000	\$16,000	(\$12,600)

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0443**

The State Tax Commission, at a meeting held on August 20, 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:	16-11-47-901-013	Property Owner:	ZORBA'S
Classification:	PERSONAL		37116 GROESBECK
County:	MACOMB		CLINTON TOWNSHIP MI 48036
Assessment Unit:	TWP of CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	MT CLEMENS COMMUNITY SCH		CLINTON TWP, MI 48038

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$50,000	\$11,100	\$11,100	(\$38,900)
 TAXABLE VALUE				
2018	\$50,000	\$11,100	\$11,100	(\$38,900)

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0444**

The State Tax Commission, at a meeting held on August 20, 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:	56-999-00-2020-001	Property Owner:	DJK INVESTMENTS
Classification:	PERSONAL		22750 MACOMB INDUSTRIAL DR
County:	WAYNE		CLINTON TOWNSHIP MI 48036
Assessment Unit:	CITY of WESTLAND	Assessing Officer / Equalization Director:	JENNIFER E. NIEMAN-STAMPER
Village:	NONE		36300 WARREN ROAD
School District:	WAYNE-WESTLAND COMMUNIT		WESTLAND, MI 48185

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$18,000	\$18,000	\$18,000
 TAXABLE VALUE				
2019	\$0	\$18,000	\$18,000	\$18,000

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0446**

The State Tax Commission, at a meeting held on August 20, 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: 33-02-02-90-529-443 Classification: PERSONAL County: INGHAM Assessment Unit: TWP of MERIDIAN CHARTER Village: NONE School District: OKEMOS PUBLIC SCHOOLS	Property Owner: C/O PLANTE & MORAN PLLC GREAT LAKES HAND SURGERY CENTER EAST LANSING MI 48823 Assessing Officer / Equalization Director: DAVID C. LEE 5151 MARSH ROAD OKEMOS, MI 48864
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$25,000	\$0	\$0	(\$25,000)
 TAXABLE VALUE				
2019	\$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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0452**

The State Tax Commission, at a meeting held on August 20, 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:	09-14-27-380-028	Property Owner:	ROY O'BRIEN FORD
Classification:	REAL		22201 NINE MILE RD
County:	MACOMB		ST CLAIR SHORES MI 48080
Assessment Unit:	CITY of ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA
Village:	NONE		27600 JEFFERSON CIRCLE DRIVE
School District:	SOUTH LAKE SCHOOLS		ST. CLAIR SHORES,MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$1,417,800	\$977,676	\$977,676	(\$440,124)

TAXABLE VALUE				
2017	\$1,034,900	\$681,120	\$681,120	(\$353,780)

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0453**

The State Tax Commission, at a meeting held on August 20, 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:	33-08-08-23-200-011	Property Owner:	PRESTON & CARMEN SCHEUNEMAN
Classification:	REAL		1978 N ELM RD
County:	INGHAM		WEBBERVILLE MI 48892
Assessment Unit:	TWP of LEROY	Assessing Officer / Equalization Director:	CYNTHIA D. YOUNG
Village:	NONE		1685 N. M-52
School District:	WEBBERVILLE COMMUNITY SCH		WEBBERVILLE, MI 48892

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$203,300	\$155,300	\$155,300	(\$48,000)
2018	\$216,800	\$166,200	\$166,200	(\$50,600)
TAXABLE VALUE				
2017	\$203,300	\$155,300	\$155,300	(\$48,000)
2018	\$207,569	\$158,561	\$158,561	(\$49,008)

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

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

If excess taxes have been paid as a 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0462**

The State Tax Commission, at a meeting held on August 20, 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:	33-02-02-91-001-288	Property Owner:	LANSING STATE JOURNAL C/O DUFF & PHELPS
Classification:	PERSONAL		PO BOX 2629
County:	INGHAM		ADDISON TX 75001-2629
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRICT		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$400	\$0	\$0	(\$400)

TAXABLE VALUE				
2019	\$400	\$0	\$0	(\$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).

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0467**

The State Tax Commission, at a meeting held on August 20, 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:	18-999-0580-000	Property Owner:	KIEWIT POWER CONSTRUCTION COMPANY
Classification:	PERSONAL		3555 FARNAM ST
County:	SAINT CLAIR		OMAHA NE 68131
Assessment Unit:	TWP of EAST CHINA	Assessing Officer / Equalization Director:	
Village:	NONE		WILLIAM D. GRIFFIN
School District:	EAST CHINA TWP SCHOOL DIST		5111 SOUTH RIVER ROAD
			EAST CHINA, MI 48054

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$3,825,200	\$3,825,200	\$3,825,200

TAXABLE VALUE				
2019	\$0	\$3,825,200	\$3,825,200	\$3,825,200

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0468**

The State Tax Commission, at a meeting held on August 20, 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:	74-14-352-0025-000	Property Owner:	BRIAN & STEPHANIE DINCO
Classification:	REAL		7300 EDLANE RD
County:	SAINT CLAIR		CLAY TOWNSHIP MI 48001
Assessment Unit:	TWP of CLAY	Assessing Officer / Equalization Director:	CHARI L. LAWTON
Village:	NONE		P.O. BOX 429
School District:	ALGONAC COMMUNITY SCH DIS		ALGONAC, MI 48001

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$114,900	\$114,900	\$114,900

TAXABLE VALUE				
2019	\$0	\$60,505	\$60,505	\$60,505

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

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

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

This order 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.

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0474**

The State Tax Commission, at a meeting held on August 20, 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:	02-002-163-006-00	Property Owner:	KEVIN & TRACY LYNN KIRKENS
Classification:	REAL		PO BOX 237
County:	ALGER		GRAND MARAIS MI 49839
Assessment Unit:	TWP of BURT	Assessing Officer / Equalization Director:	DEREK A. MORRISON
Village:	NONE		408 E. VARNUM STREET
School District:	BURT TOWNSHIP SCHOOL DIST		MUNISING, MI 49862

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$47,900	\$22,600	\$22,600	(\$25,300)
2018	\$46,600	\$22,600	\$22,600	(\$24,000)
TAXABLE VALUE				
2017	\$47,109	\$22,600	\$22,600	(\$24,509)
2018	\$46,600	\$22,600	\$22,600	(\$24,000)

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0480**

The State Tax Commission, at a meeting held on August 20, 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:	99-02-276-500	Property Owner:	ANJI LOGISTICS USA INC	
Classification:	PERSONAL		13301 STEPHENS STE A&B	
County:	MACOMB		WARREN MI 48089	
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER	
Village:	NONE		ONE CITY SQUARE, STE. 310	
School District:	VAN DYKE PUBLIC SCHOOLS		WARREN, MI 48093	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$10,000	\$69,875	\$69,875	\$59,875

TAXABLE VALUE				
2018	\$10,000	\$69,875	\$69,875	\$59,875

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 08/21/2019**

Docket Number: **154-19-0483**

The State Tax Commission, at a meeting held on August 20, 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:	71-999-99-2014-030	Property Owner:	PRIME WHEEL
Classification:	PERSONAL		6250 N HAGGERTY
County:	WAYNE		CANTON MI 48188
Assessment Unit:	TWP of CANTON	Assessing Officer / Equalization Director:	
Village:	NONE		AARON P. POWERS
School District:	PLYMOUTH CANTON COMM SCH		1150 S. CANTON CENTER ROAD
			CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$52,560	\$77,880	\$77,880	\$25,320
2018	\$44,790	\$67,610	\$67,610	\$22,820
2019	\$49,270	\$68,570	\$68,570	\$19,300
TAXABLE VALUE				
2017	\$52,560	\$77,880	\$77,880	\$25,320
2018	\$44,790	\$67,610	\$67,610	\$22,820
2019	\$49,270	\$68,570	\$68,570	\$19,300

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0487**

The State Tax Commission, at a meeting held on August 20, 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:	33-02-02-90-529-638	Property Owner:	JS PECK REAL ESTATE LLC
Classification:	PERSONAL		1708 SUNNYSIDE AVE
County:	INGHAM		LANSING MI 48910
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$300	\$0	\$0	(\$300)

TAXABLE VALUE				
2019	\$300	\$0	\$0	(\$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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0488**

The State Tax Commission, at a meeting held on August 20, 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: 33-02-02-90-530-468 Classification: PERSONAL County: INGHAM Assessment Unit: TWP of MERIDIAN CHARTER Village: NONE School District: OKEMOS PUBLIC SCHOOLS	Property Owner: ADVANTAGE EDUCATION LORETTE LEBLANC 1750 E GRAND RIVER AVE STE 101 EAST LANSING MI 48823 Assessing Officer / Equalization Director: DAVID C. LEE 5151 MARSH ROAD OKEMOS, MI 48864
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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				
2019	\$1,000	\$0	\$0	(\$1,000)

TAXABLE VALUE				
2019	\$1,000	\$0	\$0	(\$1,000)

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

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

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

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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0490**

The State Tax Commission, at a meeting held on August 20, 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:	41-01-51-115-838	Property Owner:	GRAND RAPIDS SURGICAL SUITES PLLC
Classification:	PERSONAL		14400 METCALF AVE
County:	KENT		OVERLAND PARK KS 66223
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$460,700	\$574,100	\$574,100	\$113,400

TAXABLE VALUE				
2018	\$460,700	\$574,100	\$574,100	\$113,400

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) 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.



Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0494**

The State Tax Commission, at a meeting held on August 20, 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:	61-07-011-200-0022-10	Property Owner:	DUSTIN & TORI DEHOFF	
Classification:	REAL		5944 FOWLER RD	
County:	MUSKEGON		TWIN LAKE MI 49457	
Assessment Unit:	TWP of DALTON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES	
Village:	NONE		173 E. APPLE AVENUE STE. 201	
School District:	REETHS PUFFER SCHOOLS		MUSKEGON, MI 49442	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$128,600	\$128,600	\$128,600

TAXABLE VALUE				
2019	\$0	\$93,110	\$93,110	\$93,110

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

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

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

This order 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.

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Nick A. Khouri
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 08/21/2019**

Docket Number: **154-19-0496**

The State Tax Commission, at a meeting held on August 20, 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:	5815-300-378-00	Property Owner:	BANK OF THE WEST - EQUIPMENT LEASING
Classification:	PERSONAL		1625 W FOUNTAINHEAD PKWY AZ-FTN-10B-A
County:	MONROE		TEMPE AZ 85282
Assessment Unit:	TWP of WHITEFORD	Assessing Officer / Equalization Director:	
Village:	NONE		CHRISTOPHER R. RENIUS
School District:	WHITEFORD AGR SCHOOL DIST		8000 YANKEE ROAD STE. 100
			OTTAWA LAKE, MI 49267

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$21,024	\$21,024	\$21,024
 TAXABLE VALUE				
2019	\$0	\$21,024	\$21,024	\$21,024

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

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

If excess taxes have been paid as a 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 08/21/2019**

Docket Number: **154-19-0501**

The State Tax Commission, at a meeting held on August 20, 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:	61-10-470-000-0034-00	Property Owner:	CHRISTOPHER L & DONNA E MATTESON
Classification:	REAL		1300 LOGAN RD
County:	MUSKEGON		MUSKEGON MI 49445
Assessment Unit:	TWP of MUSKEGON	Assessing Officer / Equalization Director:	PENNY L. GOOD
Village:	NONE		1990 E. APPLE AVENUE
School District:	REETHS PUFFER SCHOOLS		MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$47,400	\$47,400	\$47,400

TAXABLE VALUE				
2019	\$0	\$37,838	\$37,838	\$37,838

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

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

If excess taxes have been paid as a 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.

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Nick A. Khouri
Chairperson

