Michigan Department of Treasury,
1019 (Rev. 10-25)

THIS IS NOT A TAX BILL

L-4400

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of Public Act 206 of 1893, Sec. 211.24c and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

FROM
TOWNSHIP ASSESSING OFFICE
CRYSTAL LAKE TWP ASSESSOR
JILL BROWN
1196 RANGER DR
GLADWIN, MI 48624

PARCEL IDENTIFICATION
PARCEL NUMBER: **05-900-014-00**
PROPERTY ADDRESS:
2266 FRANKFORT HWY
FRANKFORT, MI 49635
SCHOOL DISTRICT CODE: 10025

OWNER'S NAME AND ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:
THIRD COAST DENTAL GROUP PLLC
1307 W LONG LAKE RD
TRAVERSE CITY, MI 49685

EXEMPTIONS

% Exempt As "Homeowners Principal Residence":	0%
% Exempt As "Qualified Agricultural Property":	0%
% Exempt As "MBT Industrial Personal":	0%
% Exempt As "MBT Commercial Personal":	100.0000%
Exempt As "Disabled Veteran or Surviving Spouse":	☐ Yes ☒ No
Exempt As "Qualified Forest Property"	☐ Yes ☒ No
Exempt As "Development Property":	☐ Yes ☒ No

LEGAL DESCRIPTION:

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 251 Commercial Personal

PRIOR YEAR'S CLASSIFICATION 251 Commercial Personal

	PRIOR AMOUNT YEAR: 2025	CURRENT TENTATIVE AMOUNT YEAR: 2026	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE:	107,300	228,800	121,500
2. ASSESSED VALUE:	107,300	228,800	121,500
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (SEV):	107,300	228,800	121,500

5. WAS THERE A TRANSFER OF OWNERSHIP IN 2025 THAT RESULTED IN A TAXABLE VALUE UNCAPPING? ☐ Yes ☒ No

6. Assessor Change Reason(s):
PP Estimated

The 2026 Inflation rate Multiplier is: 1.027

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the Following:

Name:	Telephone Number:	Email Address:
JILL BROWN	(231) 881-4000	TOWNSHIPASSESSING@GMAIL.COM

March Board of Review Appeal Information. The Board of Review will meet at the following dates and times:

THE ASSESSOR MAY REVIEW ASSESSMENTS UNTIL MARCH 2ND. CONTACT THE ASSESSOR WITH QUESTIONS, TO OBTAIN A PETITION, OR TO BE PLACED ON A 2026 MARCH BOARD OF REVIEW AGENDA. MBOR MEETINGS: MON, MARCH 9 (3–9 PM) AND WED, MARCH 11 (9 AM–3 PM) CRYSTAL LAKE TOWNSHIP HALL.
FILING A PETITION:

- REQUEST AN IN-PERSON APPOINTMENT FOR ONE OF THE MEETINGS, OR
- MAIL YOUR PETITION VIA USPS FIRST CLASS MAIL TO: TOWNSHIP ASSESSING, 1196 RANGER DR, GLADWIN, MI 48624 *MAILED PETITIONS MUST BE RECEIVED BY FRIDAY, MARCH 6 AT 5 PM. **PETITIONS NOT RECEIVED BY THE DEADLINE MUST BE SUBMITTED IN PERSON AT A MEETING.

AUTHORIZED REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER-SIGNED AUTHORIZATION LETTER.

Michigan Department of Treasury,
1019 (Rev. 10-25)

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Notice of Assessment, Taxable Valuation, and Property Classification

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FROM
TOWNSHIP ASSESSING OFFICE
CRYSTAL LAKE TWP ASSESSOR
JILL BROWN
1196 RANGER DR
GLADWIN, MI 48624

PARCEL IDENTIFICATION
PARCEL NUMBER: **05-900-071-00**
PROPERTY ADDRESS:

SCHOOL DISTRICT CODE: 10025

OWNER'S NAME AND ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:

CONSUMERS ENERGY COMPANY
EP10 PROPERTY TAX
ONE ENERGY PLAZA
JACKSON, MI 49201-9981

EXEMPTIONS

% Exempt As "Homeowners Principal Residence":	0%
% Exempt As "Qualified Agricultural Property":	0%
% Exempt As "MBT Industrial Personal":	0%
% Exempt As "MBT Commercial Personal":	0%
Exempt As "Disabled Veteran or Surviving Spouse":	☐ Yes ☒ No
Exempt As "Qualified Forest Property"	☐ Yes ☒ No
Exempt As "Development Property":	☐ Yes ☒ No

LEGAL DESCRIPTION:
UTILITY PERSONAL.

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 551 Utility Personal

PRIOR YEAR'S CLASSIFICATION 551 Utility Personal

	PRIOR AMOUNT YEAR: 2025	CURRENT TENTATIVE AMOUNT YEAR: 2026	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE:	2,645,700	3,009,900	364,200
2. ASSESSED VALUE:	2,645,700	3,009,900	364,200
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (SEV):	2,645,700	3,009,900	364,200

5. WAS THERE A TRANSFER OF OWNERSHIP IN 2025 THAT RESULTED IN A TAXABLE VALUE UNCAPPING? ☐ Yes ☒ No

6. Assessor Change Reason(s):

The 2026 Inflation rate Multiplier is: 1.027

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the Following:

Name:	Telephone Number:	Email Address:
JILL BROWN	(231) 881-4000	TOWNSHIPASSESSING@GMAIL.COM

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- REQUEST AN IN-PERSON APPOINTMENT FOR ONE OF THE MEETINGS, OR
- MAIL YOUR PETITION VIA USPS FIRST CLASS MAIL TO: TOWNSHIP ASSESSING, 1196 RANGER DR, GLADWIN, MI 48624 *MAILED PETITIONS MUST BE RECEIVED BY FRIDAY, MARCH 6 AT 5 PM. **PETITIONS NOT RECEIVED BY THE DEADLINE MUST BE SUBMITTED IN PERSON AT A MEETING.

AUTHORIZED REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER-SIGNED AUTHORIZATION LETTER.

Michigan Department of Treasury,
1019 (Rev. 10-25)

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Notice of Assessment, Taxable Valuation, and Property Classification

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FROM
TOWNSHIP ASSESSING OFFICE
CRYSTAL LAKE TWP ASSESSOR
JILL BROWN
1196 RANGER DR
GLADWIN, MI 48624

PARCEL IDENTIFICATION
PARCEL NUMBER: **05-900-076-00**
PROPERTY ADDRESS:

SCHOOL DISTRICT CODE: 10025

OWNER'S NAME AND ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:

DTE GAS COMPANY
PO BOX 33017
DETROIT, MI 48232

EXEMPTIONS

% Exempt As "Homeowners Principal Residence":	0%
% Exempt As "Qualified Agricultural Property":	0%
% Exempt As "MBT Industrial Personal":	0%
% Exempt As "MBT Commercial Personal":	0%
Exempt As "Disabled Veteran or Surviving Spouse":	☐ Yes ☒ No
Exempt As "Qualified Forest Property"	☐ Yes ☒ No
Exempt As "Development Property":	☐ Yes ☒ No

LEGAL DESCRIPTION:
UTILITY PERSONAL.

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 551 Utility Personal

PRIOR YEAR'S CLASSIFICATION 551 Utility Personal

	PRIOR AMOUNT YEAR: 2025	CURRENT TENTATIVE AMOUNT YEAR: 2026	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE:	673,700	638,500	-35,200
2. ASSESSED VALUE:	673,700	638,500	-35,200
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (SEV):	673,700	638,500	-35,200

5. WAS THERE A TRANSFER OF OWNERSHIP IN 2025 THAT RESULTED IN A TAXABLE VALUE UNCAPPING? ☐ Yes ☒ No

6. Assessor Change Reason(s):

The 2026 Inflation rate Multiplier is: 1.027

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the Following:

Name:	Telephone Number:	Email Address:
JILL BROWN	(231) 881-4000	TOWNSHIPASSESSING@GMAIL.COM

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- MAIL YOUR PETITION VIA USPS FIRST CLASS MAIL TO: TOWNSHIP ASSESSING, 1196 RANGER DR, GLADWIN, MI 48624 *MAILED PETITIONS MUST BE RECEIVED BY FRIDAY, MARCH 6 AT 5 PM. **PETITIONS NOT RECEIVED BY THE DEADLINE MUST BE SUBMITTED IN PERSON AT A MEETING.

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Michigan Department of Treasury,
1019 (Rev. 10-25)

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Notice of Assessment, Taxable Valuation, and Property Classification

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FROM
TOWNSHIP ASSESSING OFFICE
CRYSTAL LAKE TWP ASSESSOR
JILL BROWN
1196 RANGER DR
GLADWIN, MI 48624

PARCEL IDENTIFICATION
PARCEL NUMBER: **05-900-088-00**
PROPERTY ADDRESS:
1299 PILGRIM HWY
35365,
SCHOOL DISTRICT CODE: 10025

OWNER'S NAME AND ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:
CRYGAR LLC
PO BOX 313
FRANKFORT, MI 49635

EXEMPTIONS

% Exempt As "Homeowners Principal Residence":	0%
% Exempt As "Qualified Agricultural Property":	0%
% Exempt As "MBT Industrial Personal":	0%
% Exempt As "MBT Commercial Personal":	100.0000%
Exempt As "Disabled Veteran or Surviving Spouse":	☐ Yes ☒ No
Exempt As "Qualified Forest Property"	☐ Yes ☒ No
Exempt As "Development Property":	☐ Yes ☒ No

LEGAL DESCRIPTION:
COMMERCIAL PERSONAL

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 251 Commercial Personal

PRIOR YEAR'S CLASSIFICATION 251 Commercial Personal

	PRIOR AMOUNT YEAR: 2025	CURRENT TENTATIVE AMOUNT YEAR: 2026	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE:	66,000	62,400	-3,600
2. ASSESSED VALUE:	66,000	62,400	-3,600
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (SEV):	66,000	62,400	-3,600

5. WAS THERE A TRANSFER OF OWNERSHIP IN 2025 THAT RESULTED IN A TAXABLE VALUE UNCAPPING? ☐ Yes ☒ No

6. Assessor Change Reason(s):

The 2026 Inflation rate Multiplier is: 1.027

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the Following:

Name:	Telephone Number:	Email Address:
JILL BROWN	(231) 881-4000	TOWNSHIPASSESSING@GMAIL.COM

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- REQUEST AN IN-PERSON APPOINTMENT FOR ONE OF THE MEETINGS, OR
- MAIL YOUR PETITION VIA USPS FIRST CLASS MAIL TO: TOWNSHIP ASSESSING, 1196 RANGER DR, GLADWIN, MI 48624 *MAILED PETITIONS MUST BE RECEIVED BY FRIDAY, MARCH 6 AT 5 PM. **PETITIONS NOT RECEIVED BY THE DEADLINE MUST BE SUBMITTED IN PERSON AT A MEETING.

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FROM
TOWNSHIP ASSESSING OFFICE
CRYSTAL LAKE TWP ASSESSOR
JILL BROWN
1196 RANGER DR
GLADWIN, MI 48624

PARCEL IDENTIFICATION
PARCEL NUMBER: **05-900-092-00**
PROPERTY ADDRESS:

SCHOOL DISTRICT CODE: 10025

OWNER'S NAME AND ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:

SPECTRUM MID-AMERICA LLC
PROPERTY TAX DEPT
PO BOX 7467
CHARLOTTE, NC 28241

EXEMPTIONS

% Exempt As "Homeowners Principal Residence":	0%
% Exempt As "Qualified Agricultural Property":	0%
% Exempt As "MBT Industrial Personal":	0%
% Exempt As "MBT Commercial Personal":	100.0000%

Exempt As "Disabled Veteran or Surviving Spouse":	☐ Yes	☒ No
Exempt As "Qualified Forest Property"	☐ Yes	☒ No
Exempt As "Development Property":	☐ Yes	☒ No

LEGAL DESCRIPTION:
COMMERCIAL PERSONAL

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 251 Commercial Personal

PRIOR YEAR'S CLASSIFICATION 251 Commercial Personal

	PRIOR AMOUNT YEAR: 2025	CURRENT TENTATIVE AMOUNT YEAR: 2026	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE:	138,600	219,100	80,500
2. ASSESSED VALUE:	138,600	219,100	80,500
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (SEV):	138,600	219,100	80,500

5. WAS THERE A TRANSFER OF OWNERSHIP IN 2025 THAT RESULTED IN A TAXABLE VALUE UNCAPPING? ☐ Yes ☒ No

6. Assessor Change Reason(s):

The 2026 Inflation rate Multiplier is: 1.027

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the Following:

Name:	Telephone Number:	Email Address:
JILL BROWN	(231) 881-4000	TOWNSHIPASSESSING@GMAIL.COM

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- REQUEST AN IN-PERSON APPOINTMENT FOR ONE OF THE MEETINGS, OR
- MAIL YOUR PETITION VIA USPS FIRST CLASS MAIL TO: TOWNSHIP ASSESSING, 1196 RANGER DR, GLADWIN, MI 48624 *MAILED PETITIONS MUST BE RECEIVED BY FRIDAY, MARCH 6 AT 5 PM. **PETITIONS NOT RECEIVED BY THE DEADLINE MUST BE SUBMITTED IN PERSON AT A MEETING.

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FROM
TOWNSHIP ASSESSING OFFICE
CRYSTAL LAKE TWP ASSESSOR
JILL BROWN
1196 RANGER DR
GLADWIN, MI 48624

PARCEL IDENTIFICATION
PARCEL NUMBER: **05-900-140-01**
PROPERTY ADDRESS:
1486 RIVER RD
FRANKFORT, MI 49635
SCHOOL DISTRICT CODE: 10025

OWNER'S NAME AND ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:
KURT KIDDER ELECTRIC
KURT KIDDER
1486 RIVER RD
FRANKFORT, MI 49635

EXEMPTIONS

% Exempt As "Homeowners Principal Residence":	0%
% Exempt As "Qualified Agricultural Property":	0%
% Exempt As "MBT Industrial Personal":	0%
% Exempt As "MBT Commercial Personal":	100.0000%

Exempt As "Disabled Veteran or Surviving Spouse":	☐ Yes	☒ No
Exempt As "Qualified Forest Property"	☐ Yes	☒ No
Exempt As "Development Property":	☐ Yes	☒ No

LEGAL DESCRIPTION:

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 251 Commercial Personal

PRIOR YEAR'S CLASSIFICATION 251 Commercial Personal

	PRIOR AMOUNT YEAR: 2025	CURRENT TENTATIVE AMOUNT YEAR: 2026	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE:	5,000	5,000	0
2. ASSESSED VALUE:	5,000	5,000	0
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (SEV):	5,000	5,000	0

5. WAS THERE A TRANSFER OF OWNERSHIP IN 2025 THAT RESULTED IN A TAXABLE VALUE UNCAPPING? ☐ Yes ☒ No

6. Assessor Change Reason(s):

The 2026 Inflation rate Multiplier is: 1.027

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the Following:

Name:	Telephone Number:	Email Address:
JILL BROWN	(231) 881-4000	TOWNSHIPASSESSING@GMAIL.COM

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FILING A PETITION:

- REQUEST AN IN-PERSON APPOINTMENT FOR ONE OF THE MEETINGS, OR
- MAIL YOUR PETITION VIA USPS FIRST CLASS MAIL TO: TOWNSHIP ASSESSING, 1196 RANGER DR, GLADWIN, MI 48624 *MAILED PETITIONS MUST BE RECEIVED BY FRIDAY, MARCH 6 AT 5 PM. **PETITIONS NOT RECEIVED BY THE DEADLINE MUST BE SUBMITTED IN PERSON AT A MEETING.

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Michigan Department of Treasury,
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FROM
TOWNSHIP ASSESSING OFFICE
CRYSTAL LAKE TWP ASSESSOR
JILL BROWN
1196 RANGER DR
GLADWIN, MI 48624

PARCEL IDENTIFICATION
PARCEL NUMBER: **05-900-153-00**
PROPERTY ADDRESS:
76 AIRPORT RD
FRANKFORT, MI 49635
SCHOOL DISTRICT CODE: 10025

OWNER'S NAME AND ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:
STEFANSKI DENTAL
76 AIRPORT RD
FRANKFORT, MI 49635

EXEMPTIONS

% Exempt As "Homeowners Principal Residence":	0%
% Exempt As "Qualified Agricultural Property":	0%
% Exempt As "MBT Industrial Personal":	0%
% Exempt As "MBT Commercial Personal":	100.0000%
Exempt As "Disabled Veteran or Surviving Spouse":	☐ Yes ☒ No
Exempt As "Qualified Forest Property"	☐ Yes ☒ No
Exempt As "Development Property":	☐ Yes ☒ No

LEGAL DESCRIPTION:

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 251 Commercial Personal

PRIOR YEAR'S CLASSIFICATION 251 Commercial Personal

	PRIOR AMOUNT YEAR: 2025	CURRENT TENTATIVE AMOUNT YEAR: 2026	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE:	170,700	165,700	-5,000
2. ASSESSED VALUE:	170,700	165,700	-5,000
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (SEV):	170,700	165,700	-5,000

5. WAS THERE A TRANSFER OF OWNERSHIP IN 2025 THAT RESULTED IN A TAXABLE VALUE UNCAPPING? ☐ Yes ☒ No

6. Assessor Change Reason(s):

The 2026 Inflation rate Multiplier is: 1.027

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the Following:

Name:	Telephone Number:	Email Address:
JILL BROWN	(231) 881-4000	TOWNSHIPASSESSING@GMAIL.COM

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