

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 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 373-4400.

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

As Amended by  
2003 Public Act No. 247,  
Approved December 29, 2003

**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0117**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
AMY C & EMYR L QUINONES  
7066 NORTHSTAR AVE  
KALAMAZOO MI 49009-7569

Parcel Code: **3905-10-250-080**  
Classification: REAL  
Assessment Unit: CHARTER TWP. OF OSHTEMO  
County: KALAMAZOO  
School District: OTSEGO PUBLIC SCHOOLS  
Village: NONE

Assessing Officer:  
KRISTINE M. BIDDLE  
7275 W. MAIN STREET  
KALAMAZOO, MI 49009-9334

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$27,000	\$239,200	\$239,200	\$212,200
<b>TAXABLE VALUE</b>				
2021	\$27,000	\$239,200	\$239,200	\$212,200

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](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0118**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
JOSIAH W & ABIGAIL R SMITH  
1423 HAVEN WAY  
KALAMAZOO MI 49009-9611

Assessing Officer:  
KRISTINE M. BIDDLE  
7275 W. MAIN STREET  
KALAMAZOO, MI 49009-9334

Parcel Code: **3905-19-353-040**  
Classification: REAL  
Assessment Unit: CHARTER TWP. OF OSHTEMO  
County: KALAMAZOO  
School District: MATTAWAN CONSOLIDATED SCH  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$11,000	\$201,100	\$201,100	\$190,100

<b>TAXABLE VALUE</b>				
2021	\$11,000	\$201,100	\$201,100	\$190,100

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](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0119**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
BANC OF AMERICA LEASING & CAPITAL LLC  
PO BOX 105578  
ATLANTA GA 30348-5578

Parcel Code: **12-99-02-396-550**  
Classification: PERSONAL  
Assessment Unit: CITY OF WARREN  
County: MACOMB  
School District: VAN DYKE PUBLIC SCHOOLS  
Village: NONE

Assessing Officer:  
JENNIFER M. CZEISZPERGER  
ONE CITY SQUARE STE. 310  
WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$93,995	\$93,995	\$93,995
<b>TAXABLE VALUE</b>				
2021	\$0	\$93,995	\$93,995	\$93,995

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).

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](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0120**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
BANC OF AMERICA LEASING & CAPITAL LLC  
PO BOX 105578  
ATLANTA GA 30348-5578

Parcel Code: **12-99-06-928-069**  
Classification: PERSONAL  
Assessment Unit: CITY OF WARREN  
County: MACOMB  
School District: WARREN CONSOLIDATED SCHOO  
Village: NONE

Assessing Officer:  
JENNIFER M. CZEISZPERGER  
ONE CITY SQUARE STE. 310  
WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$250,000	\$183,643	\$183,643	(\$66,357)

<b>TAXABLE VALUE</b>				
2021	\$250,000	\$183,643	\$183,643	(\$66,357)

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

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

If excess taxes have been paid as a 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](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0121**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner: METABANK NATIONAL ASSOC.  
DBA: CRESTMARK EQUIPMENT FINANCE  
5480 CORPORATE DR STE 350  
TROY MI 48098-2642

Parcel Code: **12-99-06-930-510**  
Classification: PERSONAL  
Assessment Unit: CITY OF WARREN  
County: MACOMB  
School District: WARREN CONSOLIDATED SCHOOLS  
Village: NONE

Assessing Officer:  
JENNIFER M. CZEISZPERGER  
ONE CITY SQUARE STE. 310  
WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$4,400,000	\$4,586,732	\$4,586,732	\$186,732

<b>TAXABLE VALUE</b>				
2021	\$4,400,000	\$4,586,732	\$4,586,732	\$186,732

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

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

If excess taxes have been paid as a 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](http://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.



Peggy L. Nolde  
Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION

OFFICIAL ORDER

Docket Number: 154-21-0123

Issued 05/24/2021 - Amended 06/14/2021

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
VFS LLC  
5480 CORPORATE DR STE 360  
TROY MI 48098-2641  
Assessing Officer:  
F. SCOTT MILLER  
16901 MICHIGAN AVENUE STE. 5  
DEARBORN, MI 48126

Parcel Code: 84-00-003-13-270  
Classification: PERSONAL  
Assessment Unit: CITY OF DEARBORN  
County: WAYNE  
School District: DEARBORN PUBLIC SCHOOL DIST  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$68,200	\$0	\$0	(\$68,200)
2020	\$77,100	\$0	\$0	(\$77,100)
2019	\$89,400	\$0	\$0	(\$89,400)
<b>TAXABLE VALUE</b>				
2021	\$68,200	\$0	\$0	(\$68,200)
2020	\$77,100	\$0	\$0	(\$77,100)
2019	\$89,400	\$0	\$0	(\$89,400)

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](http://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 assessment years**



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0125**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
SHELBY JONES, REED ISENHART  
4708 LEXINGTON AVE  
PORTAGE MI 49002-2246

Assessing Officer:  
MESHIA ROSE  
7900 S. WESTNEDGE AVE.  
PORTAGE, MI 49002

Parcel Code: **04500-033-O**  
Classification: REAL  
Assessment Unit: CITY OF PORTAGE  
County: KALAMAZOO  
School District: PORTAGE PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$51,400	\$51,400	\$51,400
<b>TAXABLE VALUE</b>				
2020	\$0	\$41,376	\$41,376	\$41,376

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

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

If excess taxes have been paid as a 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](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0126**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
RC SPECIALTIES INC  
PO BOX 1257  
BRIGHTON MI 48116-2857  
Assessing Officer:  
ROBERT BRANDMIER  
10001 SILVER LAKE ROAD  
BRIGHTON, MI 48116

Parcel Code: **4716-99-002-385**  
Classification: PERSONAL  
Assessment Unit: CHARTER TWP. OF GREEN OAK  
County: LIVINGSTON  
School District: WHITMORE LAKE PUBLIC SCHOO  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$100,100	\$100,100	\$100,100
2020	\$0	\$751,500	\$751,500	\$751,500
2021	\$0	\$851,100	\$851,100	\$851,100
<b>TAXABLE VALUE</b>				
2019	\$0	\$100,100	\$100,100	\$100,100
2020	\$0	\$751,500	\$751,500	\$751,500
2021	\$0	\$851,100	\$851,100	\$851,100

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](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0127**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
ALBERICI CONSTRUCTORS INC  
8800 PAGE AVE  
SAINT LOUIS MO 63114-6106

Assessing Officer:  
JENNIFER M. CZEISZPERGER  
ONE CITY SQUARE STE. 310  
WARREN, MI 48093

Parcel Code: **12-99-01-162-745**  
Classification: PERSONAL  
Assessment Unit: CITY OF WARREN  
County: MACOMB  
School District: FITZGERALD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$7,309	\$7,309	\$7,309
<b>TAXABLE VALUE</b>				
2021	\$0	\$7,309	\$7,309	\$7,309

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0128**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
DC BYERS COMPANY / DETROIT INC  
1358 RANKIN DR  
TROY MI 48083-4007

Parcel Code: **12-99-03-436-300**  
Classification: PERSONAL  
Assessment Unit: CITY OF WARREN  
County: MACOMB  
School District: EASTPOINTE COMMUNITY SCHO  
Village: NONE

Assessing Officer:  
JENNIFER M. CZEISZPERGER  
ONE CITY SQUARE STE. 310  
WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$177,685	\$177,685	\$177,685
<b>TAXABLE VALUE</b>				
2021	\$0	\$177,685	\$177,685	\$177,685

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

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

If excess taxes have been paid as a 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](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0129**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
GRACE FAMILY CARE PC  
31500 DEQUINDRE RD STE 100  
WARREN MI 48093-1057

Parcel Code: **12-99-06-696-353**  
Classification: PERSONAL  
Assessment Unit: CITY OF WARREN  
County: MACOMB  
School District: WARREN CONSOLIDATED SCHOO  
Village: NONE

Assessing Officer:  
JENNIFER M. CZEISZPERGER  
ONE CITY SQUARE STE. 310  
WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$60,000	\$75,283	\$75,283	\$15,283
<b>TAXABLE VALUE</b>				
2021	\$60,000	\$75,283	\$75,283	\$15,283

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

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

If excess taxes have been paid as a 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](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0130**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
HANWHA ADVANCED MATERIALS AMERICA LLC  
4400 N PARK DR  
OPELIKA AL 36801-9685  
Assessing Officer:  
PAULA J. SMITH  
120 E. 1ST STREET  
MONROE, MI 48161

Parcel Code: **58-55-48-01538-000**  
Classification: PERSONAL  
Assessment Unit: CITY OF MONROE  
County: MONROE  
School District: MONROE PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$1,197,980	\$1,197,980	\$1,197,980
<b>TAXABLE VALUE</b>				
2021	\$0	\$1,197,980	\$1,197,980	\$1,197,980

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](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0132**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
JOSEPH K & AMBER HOLLY FENNER  
11905 N RED BUD TRL  
BUCHANAN MI 49107-9161

Assessing Officer:  
LINDA L. SCHADLER  
P.O. BOX 214  
BERRIEN SPRINGS, MI 49103

Parcel Code: **11-15-0035-0012-16-0**  
Classification: REAL  
Assessment Unit: CHARTER TWP. OF ORONOKO  
County: BERRIEN  
School District: BUCHANAN COMMUNITY SCHOOL  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$62,900	\$251,200	\$251,200	\$188,300
<b>TAXABLE VALUE</b>				
2021	\$62,900	\$251,200	\$251,200	\$188,300

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](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0134**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
NAVITAS ADVANCED SOLUTIONS GROUP  
2200 CABOT DR STE 105  
LISLE IL 60532-0914

Assessing Officer:  
BARBARA L. MCDERMOTT  
6201 W. MICHIGAN AVENUE  
ANN ARBOR, MI 48108-9721

Parcel Code: **L-99-30-015-001**  
Classification: **PERSONAL**  
Assessment Unit: **CHARTER TWP. OF PITTSFIELD**  
County: **WASHTENAW**  
School District: **SALINE AREA SCHOOL DISTRICT**  
Village: **NONE**

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$184,000	\$277,800	\$277,800	\$93,800
2021	\$184,000	\$306,200	\$306,200	\$122,200

<b>TAXABLE VALUE</b>				
2020	\$184,000	\$277,800	\$277,800	\$93,800
2021	\$184,000	\$306,200	\$306,200	\$122,200

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0138**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
VERINT  
175 BROADHOLLOW RD STE 100  
MELVILLE NY 11747-4910

Assessing Officer:  
BARBARA L. MCDERMOTT  
6201 W. MICHIGAN AVENUE  
ANN ARBOR, MI 48108-9721

Parcel Code: **L-99-30-020-008**  
Classification: PERSONAL  
Assessment Unit: CHARTER TWP. OF PITTSFIELD  
County: WASHTENAW  
School District: ANN ARBOR PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$250,000	\$536,500	\$536,500	\$286,500
<b>TAXABLE VALUE</b>				
2021	\$250,000	\$536,500	\$536,500	\$286,500

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0139**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
STATINMED  
5340 LEGACY DR STE 175  
PLANO TX 75024-3183  
Assessing Officer:  
BARBARA L. MCDERMOTT  
6201 W. MICHIGAN AVENUE  
ANN ARBOR, MI 48108-9721

Parcel Code: **L-99-30-020-029**  
Classification: **PERSONAL**  
Assessment Unit: **CHARTER TWP. OF PITTSFIELD**  
County: **WASHTENAW**  
School District: **ANN ARBOR PUBLIC SCHOOLS**  
Village: **NONE**

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$15,000	\$267,500	\$267,500	\$252,500
2021	\$15,000	\$240,800	\$240,800	\$225,800

<b>TAXABLE VALUE</b>				
2020	\$15,000	\$267,500	\$267,500	\$252,500
2021	\$15,000	\$240,800	\$240,800	\$225,800

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](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0140**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
PULTE HOMES OF MICHIGAN LLC  
2800 LIVERNOIS RD BLDG D STE 320  
TROY MI 48083-1257

Assessing Officer:  
BARBARA L. MCDERMOTT  
6201 W. MICHIGAN AVENUE  
ANN ARBOR, MI 48108-9721

Parcel Code: **L-99-30-020-182**  
Classification: **PERSONAL**  
Assessment Unit: **CHARTER TWP. OF PITTSFIELD**  
County: **WASHTENAW**  
School District: **ANN ARBOR PUBLIC SCHOOLS**  
Village: **NONE**

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$10,000	\$31,800	\$31,800	\$21,800
<b>TAXABLE VALUE</b>				
2021	\$10,000	\$31,800	\$31,800	\$21,800

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0141**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
PULTE HOMES OF MICHIGAN LLC  
2800 LIVERNOIS RD BLDG D STE 320  
TROY MI 48083-1257

Parcel Code: **L-99-30-020-183**  
Classification: PERSONAL  
Assessment Unit: CHARTER TWP. OF PITTSFIELD  
County: WASHTENAW  
School District: ANN ARBOR PUBLIC SCHOOLS  
Village: NONE

Assessing Officer:  
BARBARA L. MCDERMOTT  
6201 W. MICHIGAN AVENUE  
ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$10,000	\$42,800	\$42,800	\$32,800
<b>TAXABLE VALUE</b>				
2021	\$10,000	\$42,800	\$42,800	\$32,800

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0142**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
NEW PAR VERIZON WIRELESS  
PO BOX 2549  
ADDISON TX 75001-2549  
Assessing Officer:  
BARBARA L. MCDERMOTT  
6201 W. MICHIGAN AVENUE  
ANN ARBOR, MI 48108-9721

Parcel Code: **L-99-30-021-099**  
Classification: **PERSONAL**  
Assessment Unit: **CHARTER TWP. OF PITTSFIELD**  
County: **WASHTENAW**  
School District: **ANN ARBOR PUBLIC SCHOOLS**  
Village: **NONE**

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$1,000	\$1,000	\$1,000
<b>TAXABLE VALUE</b>				
2021	\$0	\$1,000	\$1,000	\$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).

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0144**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
GLPS ADVANCED RECYCLING  
5455 S STATE RD  
ANN ARBOR MI 48108-9717

Assessing Officer:  
BARBARA L. MCDERMOTT  
6201 W. MICHIGAN AVENUE  
ANN ARBOR, MI 48108-9721

Parcel Code: **L-99-30-043-980**  
Classification: PERSONAL  
Assessment Unit: CHARTER TWP. OF PITTSFIELD  
County: WASHTENAW  
School District: SALINE AREA SCHOOL DISTRICT  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$57,800	\$66,100	\$66,100	\$8,300
<b>TAXABLE VALUE</b>				
2021	\$57,800	\$66,100	\$66,100	\$8,300

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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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0146**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
MICHIGAN AEROSPACE CORPORATION  
1777 HIGHLAND DR STE B&D  
ANN ARBOR MI 48108-2285  
Assessing Officer:  
BARBARA L. MCDERMOTT  
6201 W. MICHIGAN AVENUE  
ANN ARBOR, MI 48108-9721

Parcel Code: **L-99-30-079-050**  
Classification: PERSONAL  
Assessment Unit: CHARTER TWP. OF PITTSFIELD  
County: WASHTENAW  
School District: ANN ARBOR PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$107,400	\$120,200	\$120,200	\$12,800
<b>TAXABLE VALUE</b>				
2021	\$107,400	\$120,200	\$120,200	\$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](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0148**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
NAVITAS ADVANCED SOLUTIONS GROUP  
2200 CABOT DR STE 105  
LISLE IL 60532-0914

Assessing Officer:  
BARBARA L. MCDERMOTT  
6201 W. MICHIGAN AVENUE  
ANN ARBOR, MI 48108-9721

Parcel Code: **L-99-90-015-006**  
Classification: **IFT PERSONAL**  
Assessment Unit: **CHARTER TWP. OF PITTSFIELD**  
County: **WASHTENAW**  
School District: **SALINE AREA SCHOOL DISTRICT**  
Village: **NONE**

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$339,000	\$312,000	\$312,000	(\$27,000)

<b>TAXABLE VALUE</b>				
2021	\$339,000	\$312,000	\$312,000	(\$27,000)

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0150**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
PHYLLIS M DEHAAN TRUST  
4149 BEELINE RD  
HOLLAND MI 49423-9712  
Assessing Officer:  
HEATHER JAHR  
-4338 BEELINE ROAD  
HOLLAND, MI 49423

Parcel Code: **03-11-023-017-10**  
Classification: REAL  
Assessment Unit: TWP. OF LAKETOWN  
County: ALLEGAN  
School District: HAMILTON COMMUNITY SCHOOL  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$257,100	\$254,700	\$254,700	(\$2,400)
2020	\$245,100	\$242,700	\$242,700	(\$2,400)
2021	\$270,800	\$268,400	\$268,400	(\$2,400)
<b>TAXABLE VALUE</b>				
2019	\$207,686	\$205,007	\$205,007	(\$2,679)
2020	\$211,632	\$208,902	\$208,902	(\$2,730)
2021	\$221,680	\$218,483	\$218,483	(\$3,197)

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

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

If excess taxes have been paid as a 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0152**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
CHRISTOPHER PEARSON  
5435 KNAPP ST NE  
ADA MI 49301-9569

Assessing Officer:  
STEPHANIE A. BOERMAN  
P.O. BOX 370  
ADA, MI 49301

Parcel Code: **41-15-07-426-003**  
Classification: REAL  
Assessment Unit: TWP. OF ADA  
County: KENT  
School District: FOREST HILLS PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$85,700	\$83,200	\$83,200	(\$2,500)
<b>TAXABLE VALUE</b>				
2019	\$72,264	\$70,573	\$70,573	(\$1,691)

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

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

If excess taxes have been paid as a 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](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0153**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
CHERYL SUNDSTROM TRUST  
2548 BLAIRSTONE PINES DR  
TALLAHASSEE FL 32301-5925

Assessing Officer:  
GINNY L. MARTZ  
P.O. BOX 176  
ONEKAMA, MI 49675

Parcel Code: **51-11-004-004-10**  
Classification: REAL  
Assessment Unit: TWP. OF ONEKAMA  
County: MANISTEE  
School District: ONEKAMA CONSOLIDATED SCHO  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$616,000	\$680,500	\$680,500	\$64,500
2020	\$613,500	\$676,900	\$676,900	\$63,400
<b>TAXABLE VALUE</b>				
2019	\$447,945	\$520,185	\$520,185	\$72,240
2020	\$456,455	\$530,068	\$530,068	\$73,613

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

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

If excess taxes have been paid as a 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](http://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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0155**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
CARL ZEISS INDUSTRIAL METROLOGY LLC  
1 N BROADWAY STE 1501  
WHITE PLAINS NY 10601-2335

Parcel Code: **K-IP-19-100-130**  
Classification: IFT PERSONAL  
Assessment Unit: TWP. OF LYON  
County: OAKLAND  
School District: SOUTH LYON COMMUNITY SCHO  
Village: NONE

Assessing Officer:  
DAVID M. HIEBER  
250 ELIZABETH LK RD. STE 1000 W  
PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$1,365,970	\$460,640	\$460,640	(\$905,330)

<b>TAXABLE VALUE</b>				
2021	\$1,365,970	\$460,640	\$460,640	(\$905,330)

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

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

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/24/2021**

Docket Number: **154-21-0156**

The State Tax Commission, at a meeting held on May 24, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
CARL ZEISS INDUSTRIAL METROLOGY LLC  
1 N BROADWAY STE 1501  
WHITE PLAINS NY 10601-2335

Parcel Code: **K-99-00-020-029**  
Classification: **PERSONAL**  
Assessment Unit: **TWP. OF LYON**  
County: **OAKLAND**  
School District: **SOUTH LYON COMMUNITY SCHO**  
Village: **NONE**

Assessing Officer:  
DAVID M. HIEBER  
250 ELIZABETH LK RD. STE 1000 W  
PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$905,320	\$905,320	\$905,320
<b>TAXABLE VALUE</b>				
2021	\$0	\$905,320	\$905,320	\$905,320

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

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

If excess taxes have been paid as a 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](http://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.



Peggy L. Nolde  
Chairperson

