

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

Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION

OFFICIAL ORDER

Docket Number: 154-19-1077

Issued 08/20/2020 - Amended 06/14/2021

The State Tax Commission, at a meeting held on June 8, 2021, approved a request pursuant to MCL 211.154 to rehear and revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-33-177-007-002	Property Owner:	A G SIMPSON (USA) INC
Classification:	PERSONAL		200 YORKLAND BLVD STE 800
County:	MACOMB		TORONTO ON CANADA M2J 5C1
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	ROBIN PALAZZOLO
Village:	NONE		40555 UTICA ROAD, BOX 8009
School District:	WARREN CONSOLIDATED SCH		STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$150,450	\$150,450	\$150,450

TAXABLE VALUE				
2017	\$0	\$150,450	\$150,450	\$150,450

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.

Peggy L. Nolde
Chairperson



Reason for Amendment:
To correct original and requested values

**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0590**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	03-50-53-100-009	Property Owner:	JMS OF HOLLAND INC
Classification:	PERSONAL		1010 PRODUCTIONS CT
County:	ALLEGAN		HOLLAND MI 49423-9122
Assessment Unit:	CITY OF HOLLAND	Assessing Officer / Equalization Director:	
Village:	NONE		JAMES J. BUSH
School District:	HAMILTON COMMUNITY SCHOO		270 S. RIVER AVENUE
			HOLLAND, MI 49423

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$550	\$550	\$550
2019	\$0	\$500	\$500	\$500
TAXABLE VALUE				
2018	\$0	\$550	\$550	\$550
2019	\$0	\$500	\$500	\$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.

Peggy L. Nolde

Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0592**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	41-57-65-006-636	Property Owner:	VENTRA GRAND RAPIDS 5 LLC
Classification:	IFT PERSONAL		3075 BRETON RD SE
County:	KENT		KENTWOOD MI 49512-1747
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	
Village:	NONE		EVAN JOHNSON
School District:	KENTWOOD PUBLIC SCHOOLS		P.O. BOX 8848
			KENTWOOD, MI 49518

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$400,900	\$0	\$0	(\$400,900)

TAXABLE VALUE				
2018	\$400,900	\$0	\$0	(\$400,900)

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0593**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	41-57-65-008-528	Property Owner:	VENTRA GRAND RAPIDS 5 LLC
Classification:	IFT PERSONAL		3075 BRETON RD SE
County:	KENT		KENTWOOD MI 49512-1747
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	
Village:	NONE		EVAN JOHNSON
School District:	KENTWOOD PUBLIC SCHOOLS		P.O. BOX 8848
			KENTWOOD, MI 49518

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$429,900	\$0	\$0	(\$429,900)

TAXABLE VALUE				
2018	\$429,900	\$0	\$0	(\$429,900)

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0594**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	41-50-65-014-340	Property Owner:	VENTRA GRAND RAPIDS 5 LLC
Classification:	PERSONAL		3075 BRETON RD SE
County:	KENT		KENTWOOD MI 49512-1747
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	EVAN JOHNSON
Village:	NONE		P.O. BOX 8848
School District:	KENTWOOD PUBLIC SCHOOLS		KENTWOOD, MI 49518

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$5,486,100	\$6,316,900	\$6,316,900	\$830,800

TAXABLE VALUE				
2018	\$5,486,100	\$6,316,900	\$6,316,900	\$830,800

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0595**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	41-57-86-006-257	Property Owner:	WALKER TOOL & DIE INC
Classification:	IFT PERSONAL		BARRY WATERS
County:	KENT		2411 WALKER AVE NW
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	GRAND RAPIDS MI 49544-1301
Village:	NONE		KELLY A. SMITH
School District:	KENOWA HILLS PUBLIC SCHOOL		4243 REMEMEBRANCE ROAD N.W.
			WALKER, MI 49544

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$282,400	\$0	\$0	(\$282,400)

TAXABLE VALUE				
2018	\$282,400	\$0	\$0	(\$282,400)

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0596**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	41-50-86-012-845	Property Owner:	WALKER TOOL & DIE INC
Classification:	PERSONAL		BARRY WATERS
County:	KENT		2411 WALKER AVE NW
Assessment Unit:	CITY OF WALKER		GRAND RAPIDS MI 49544-1301
Village:	NONE	Assessing Officer / Equalization Director:	KELLY A. SMITH
School District:	KENOWA HILLS PUBLIC SCHOOL		4243 REMEMEBRANCE ROAD N.W.
			WALKER, MI 49544

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$328,500	\$610,980	\$610,980	\$282,480

TAXABLE VALUE				
2018	\$328,500	\$610,980	\$610,980	\$282,480

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

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

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

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

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0599**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	41-57-93-208-022	Property Owner:	CORPORATE COLOR SERVICES INC
Classification:	IFT PERSONAL		3925 LOUSMA DR SE
County:	KENT		WYOMING MI 49458-2263
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	SCOTT ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	GODWIN HEIGHTS PUBLIC SCHO		WYOMING, MI 49509

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$43,200	\$0	\$0	(\$43,200)

TAXABLE VALUE				
2018	\$43,200	\$0	\$0	(\$43,200)

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0600**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	41-50-93-986-744	Property Owner:	CORPORATE COLOR SERVICES INC
Classification:	PERSONAL		3925 LOUSMA DR SE
County:	KENT		WYOMING MI 49458-2263
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	SCOTT ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	GODWIN HEIGHTS PUBLIC SCHO		WYOMING, MI 49509

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$107,500	\$150,700	\$150,700	\$43,200
TAXABLE VALUE				
2018	\$107,500	\$150,700	\$150,700	\$43,200

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0601**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	L98-09-317-999-00	Property Owner:	LAPEER INDUSTRIES INC
Classification:	IFT PERSONAL		3140 JOHN CONLEY DR
County:	LAPEER		LAPEER MI 48446-2987
Assessment Unit:	CITY OF LAPEER	Assessing Officer / Equalization Director:	
Village:	NONE		DENISE M. MARINELLI
School District:	LAPEER COMMUNITY SCHOOLS		536 LIBERTY PARK
			LAPEER, MI 48446

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$88,000	\$0	\$0	(\$88,000)

TAXABLE VALUE				
2018	\$88,000	\$0	\$0	(\$88,000)

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0602**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	L21-99-871-029-00	Property Owner:	LAPEER INDUSTRIES INC
Classification:	PERSONAL		3140 JOHN CONLEY DR
County:	LAPEER		LAPEER MI 48446-2987
Assessment Unit:	CITY OF LAPEER	Assessing Officer / Equalization Director:	
Village:	NONE		DENISE M. MARINELLI
School District:	LAPEER COMMUNITY SCHOOLS		536 LIBERTY PARK
			LAPEER, MI 48446

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$1,614,200	\$1,702,200	\$1,702,200	\$88,000

TAXABLE VALUE				
2018	\$1,614,200	\$1,702,200	\$1,702,200	\$88,000

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0603**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	L98-09-318-999-00	Property Owner:	LAPEER INDUSTRIES INC
Classification:	IFT PERSONAL		3140 JOHN CONLEY DR
County:	LAPEER		LAPEER MI 48446-2987
Assessment Unit:	CITY OF LAPEER	Assessing Officer / Equalization Director:	
Village:	NONE		DENISE M. MARINELLI
School District:	LAPEER COMMUNITY SCHOOLS		536 LIBERTY PARK
			LAPEER, MI 48446

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$139,800	\$0	\$0	(\$139,800)

TAXABLE VALUE				
2018	\$139,800	\$0	\$0	(\$139,800)

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0604**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	L21-99-294-083-00	Property Owner:	LAPEER INDUSTRIES INC
Classification:	PERSONAL		3140 JOHN CONLEY DR
County:	LAPEER		LAPEER MI 48446-2987
Assessment Unit:	CITY OF LAPEER	Assessing Officer / Equalization Director:	
Village:	NONE		DENISE M. MARINELLI
School District:	LAPEER COMMUNITY SCHOOLS		536 LIBERTY PARK
			LAPEER, MI 48446

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$17,300	\$157,100	\$157,100	\$139,800

TAXABLE VALUE				
2018	\$17,300	\$157,100	\$157,100	\$139,800

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0605**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	L98-09-320-999-00	Property Owner:	LAPEER INDUSTRIES INC
Classification:	IFT PERSONAL		3140 JOHN CONLEY DR
County:	LAPEER		LAPEER MI 48446-2987
Assessment Unit:	CITY OF LAPEER	Assessing Officer / Equalization Director:	
Village:	NONE		DENISE M. MARINELLI
School District:	LAPEER COMMUNITY SCHOOLS		536 LIBERTY PARK
			LAPEER, MI 48446

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$81,800	\$0	\$0	(\$81,800)

TAXABLE VALUE				
2018	\$81,800	\$0	\$0	(\$81,800)

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0606**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	L21-99-846-314-00	Property Owner:	LAPEER INDUSTRIES INC
Classification:	PERSONAL		3140 JOHN CONLEY DR
County:	LAPEER		LAPEER MI 48446-2987
Assessment Unit:	CITY OF LAPEER	Assessing Officer / Equalization Director:	
Village:	NONE		DENISE M. MARINELLI
School District:	LAPEER COMMUNITY SCHOOLS		536 LIBERTY PARK
			LAPEER, MI 48446

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$826,500	\$908,300	\$908,300	\$81,800

TAXABLE VALUE				
2018	\$826,500	\$908,300	\$908,300	\$81,800

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0607**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	L98-09-321-999-00	Property Owner:	LAPEER INDUSTRIES INC
Classification:	IFT PERSONAL		3140 JOHN CONLEY DR
County:	LAPEER		LAPEER MI 48446-2987
Assessment Unit:	CITY OF LAPEER	Assessing Officer / Equalization Director:	
Village:	NONE		DENISE M. MARINELLI
School District:	LAPEER COMMUNITY SCHOOLS		536 LIBERTY PARK
			LAPEER, MI 48446

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$48,600	\$0	\$0	(\$48,600)

TAXABLE VALUE				
2018	\$48,600	\$0	\$0	(\$48,600)

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.

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Peggy L. Nolde
Chairperson



Amended

**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021 - Amended 10/14/2021**

Docket Number: **154-20-0608**

The State Tax Commission, at a meeting held on October 12, 2021, approved a request pursuant to MCL 211.154 to rehear and revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	L21-99-501-414-00	Property Owner:	LAPEER INDUSTRIES INC
Classification:	PERSONAL		3140 JOHN CONLEY DR
County:	LAPEER		LAPEER MI 48446-2987
Assessment Unit:	CITY OF LAPEER	Assessing Officer / Equalization Director:	
Village:	NONE		DENISE M. MARINELLI
School District:	LAPEER COMMUNITY SCHOOLS		536 LIBERTY PARK
			LAPEER, MI 48446

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$0	\$48,600	\$48,600	\$48,600

TAXABLE VALUE				
2018	\$10	\$48,600	\$48,600	\$48,600

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 original and requested values



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0609**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	16-11-43-250-725	Property Owner:	PRESTIGE ENGINEERING RESOURCES & 24700 CAPITAL BLVD CLINTON TOWNSHIP MI 48036-1350
Classification:	PERSONAL	Assessing Officer / Equalization Director:	JAMES H. ELROD 40700 ROMEO PLANK ROAD CLINTON TWP, MI 48038
County:	MACOMB		
Assessment Unit:	CHARTER TWP. OF CLINTON		
Village:	NONE		
School District:	L'ANSE CREUSE PUBLIC SCHOO		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$1,100	\$1,100	\$1,100
2019	\$0	\$950	\$950	\$950
TAXABLE VALUE				
2018	\$0	\$1,100	\$1,100	\$1,100
2019	\$0	\$950	\$950	\$950

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

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

If excess taxes have been paid as a 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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0610**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	23-07-92-022-016	Property Owner:	CENTURY PLASTICS INC
Classification:	IFT PERSONAL		15030 23 MILE RD
County:	MACOMB		SHELBY TOWNSHIP MI 48315-3010
Assessment Unit:	CHARTER TWP. OF SHELBY	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT
Village:	NONE		52700 VAN DYKE
School District:	UTICA COMMUNITY SCHOOLS		SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$22,000	\$0	\$0	(\$22,000)

TAXABLE VALUE				
2018	\$22,000	\$0	\$0	(\$22,000)

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0611**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	23-07-92-023-016	Property Owner:	CENTURY PLASTICS INC
Classification:	IFT PERSONAL		15030 23 MILE RD
County:	MACOMB		SHELBY TOWNSHIP MI 48315-3010
Assessment Unit:	CHARTER TWP. OF SHELBY	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT
Village:	NONE		52700 VAN DYKE
School District:	UTICA COMMUNITY SCHOOLS		SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$660,500	\$0	\$0	(\$660,500)

TAXABLE VALUE				
2018	\$660,500	\$0	\$0	(\$660,500)

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.

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0612**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	23-07-90-050-654	Property Owner:	CENTURY PLASTICS INC
Classification:	PERSONAL		15030 23 MILE RD
County:	MACOMB		SHELBY TOWNSHIP MI 48351-3010
Assessment Unit:	CHARTER TWP. OF SHELBY	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT
Village:	NONE		52700 VAN DYKE
School District:	UTICA COMMUNITY SCHOOLS		SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$493,500	\$1,176,000	\$1,176,000	\$682,500

TAXABLE VALUE				
2018	\$493,500	\$1,176,000	\$1,176,000	\$682,500

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.

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0613**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	61-24-982-207-0314-00	Property Owner:	TRAMEC SLOAN LLC FLEET ENGINEERS INC
Classification:	IFT PERSONAL		1800 E KEATING AVE
County:	MUSKEGON		MUSKEGON MI 49442-6121
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	
Village:	NONE		DONNA B. VANDERVRIES
School District:	ORCHARD VIEW SCHOOLS		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$37,200	\$0	\$0	(\$37,200)

TAXABLE VALUE				
2018	\$37,200	\$0	\$0	(\$37,200)

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0614**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	61-24-900-351-0185-00	Property Owner:	TRAMEC SLOAN LLC FLEET ENGINEERS INC
Classification:	PERSONAL		1800 E KEATING AVE
County:	MUSKEGON		MUSKEGON MI 49442-6121
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	
Village:	NONE		DONNA B. VANDERVRIES
School District:	ORCHARD VIEW SCHOOLS		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$186,800	\$224,000	\$224,000	\$37,200

TAXABLE VALUE				
2018	\$186,800	\$224,000	\$224,000	\$37,200

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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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0616**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	10-33-177-007-807	Property Owner:	A G SIMPSON (USA) INC
Classification:	IFT PERSONAL		200 YORKLAND BLVD STE 800
County:	MACOMB		TORONTO ON CANADA M2J 5C1
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	ROBIN PALAZZOLO
Village:	NONE		40555 UTICA ROAD
School District:	WARREN CONSOLIDATED SCHO		STERLING HEIGHTS, MI 48313

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2018	\$136,500	\$0	\$0	(\$136,500)

TAXABLE VALUE				
2018	\$136,500	\$0	\$0	(\$136,500)

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0617**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	10-33-177-007-002	Property Owner:	A G SIMPSON (USA) INC
Classification:	PERSONAL		200 YORKLAND BLVD STE 800
County:	MACOMB		TORONTO ON CANADA M2J 5C1
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	ROBIN PALAZZOLO
Village:	NONE		40555 UTICA ROAD
School District:	WARREN CONSOLIDATED SCHO		STERLING HEIGHTS, MI 48313

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$136,500	\$136,500	\$136,500
TAXABLE VALUE				
2018	\$0	\$136,500	\$136,500	\$136,500

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.

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0618**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	11-07-5650-0005-01-9	Property Owner:	ROBIN WOLD
Classification:	REAL		15547 SANDHILL LN
County:	BERRIEN		LAKESIDE MI 49116-9723
Assessment Unit:	TWP. OF CHIKAMING	Assessing Officer / Equalization Director:	ANTOINETTE J. SWISHER
Village:	NONE		13535 RED ARROW HWY. BOX 40
School District:	NEW BUFFALO AREA SCHOOLS		HARBERT, MI 49115

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$78,700	\$191,500	\$191,500	\$112,800
2020	\$51,700	\$187,300	\$187,300	\$135,600
TAXABLE VALUE				
2019	\$78,700	\$191,500	\$191,500	\$112,800
2020	\$51,700	\$187,300	\$187,300	\$135,600

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-20-0619**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	11-07-5650-0009-00-6	Property Owner:	WILLIAM E JAMES
Classification:	REAL		15575 SANDHILL LN
County:	BERRIEN		LAKESIDE MI 49116-9723
Assessment Unit:	TWP. OF CHIKAMING	Assessing Officer / Equalization Director:	ANTOINETTE J. SWISHER
Village:	NONE		13535 RED ARROW HWY. BOX 40
School District:	NEW BUFFALO AREA SCHOOLS		HARBERT, MI 49115

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$78,100	\$186,100	\$186,100	\$108,000
2020	\$51,300	\$187,500	\$187,500	\$136,200
TAXABLE VALUE				
2019	\$78,100	\$186,100	\$186,100	\$108,000
2020	\$51,300	\$187,500	\$187,500	\$136,200

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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-21-0074**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	38-146-12-01-226-006-34	Property Owner:	LAWRENCE SR SANDERS
Classification:	REAL		4104 MULBERRY CIR
County:	JACKSON		JACKSON MI 49201-8173
Assessment Unit:	TWP. OF SPRING ARBOR	Assessing Officer / Equalization Director:	ASSESSOR VACANT
Village:	NONE		107 E MAIN ST
School District:	WESTERN SCHOOL DISTRICT		SPRING ARBOR MI 49283

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$133,770	\$133,770	\$133,770
2020	\$0	\$147,420	\$147,420	\$147,420
TAXABLE VALUE				
2019	\$0	\$115,487	\$115,487	\$115,487
2020	\$0	\$117,681	\$117,681	\$117,681

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

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

If excess taxes have been paid as a 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.



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-21-0077**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	09-21-400-035	Property Owner:	CHRISTOPHER MASON
Classification:	REAL		PO BOX 33
County:	GENESEE		OTISVILLE MI 48463-0033
Assessment Unit:	TWP. OF FOREST	Assessing Officer / Equalization Director:	THOMAS C. VALENTINE
Village:	Village of OTISVILLE		130 E. MAIN STREET
School District:	LAKEVILLE COMMUNITY SCHOO		OTISVILLE, MI 48463

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$45,500	\$45,500	\$45,500
TAXABLE VALUE				
2020	\$0	\$28,739	\$28,739	\$28,739

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

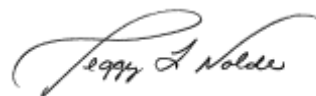
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-21-0080**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	4718-30-308-052	Property Owner:	MICHAEL A BOGDEN ESTATE
Classification:	REAL		405 WASHINGTON ST
County:	LIVINGSTON		BRIGHTON MI 48116-1439
Assessment Unit:	CITY OF BRIGHTON	Assessing Officer / Equalization Director:	
Village:	NONE		COLLEEN D. BARTON
School District:	BRIGHTON AREA SCHOOLS		200 N. FIRST STREET
			BRIGHTON, MI 48116-1268

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$93,900	\$93,900	\$93,900
TAXABLE VALUE				
2020	\$0	\$61,100	\$61,100	\$61,100

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.

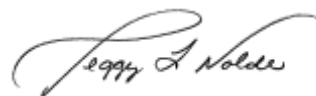
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If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/14/2021**

Docket Number: **154-21-0085**

The State Tax Commission, at a meeting held on June 08, 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.

Parcel Code:	09-30-02-311-701	Property Owner:	BUFFALO WILD WINGS
Classification:	PERSONAL		23117 HARPER AVE
County:	MACOMB		SAINT CLAIR SHORES MI 48080-1401
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				
2021	\$104,600	\$107,200	\$107,200	\$2,600

TAXABLE VALUE				
2021	\$104,600	\$107,200	\$107,200	\$2,600

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.

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Peggy L. Nolde
Chairperson

