

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.

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

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

|                      |      |          |          |          |
|----------------------|------|----------|----------|----------|
| <b>TAXABLE VALUE</b> |      |          |          |          |
| 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](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 original and requested values**



\_\_\_\_\_  
Peggy L. Nolde  
Chairperson



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

Docket Number: **154-20-0626**

The State Tax Commission, at a meeting held on October 12, 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:     | 3914-98-007-027           | Property Owner:                            | CONCEPT MFG CO INC; NEW CONCEPT PRODUCTS |
| Classification:  | IFT PERSONAL              |  | 277 E LYONS ST                           |
| County:          | KALAMAZOO                 |  | SCHOOLCRAFT MI 49087-9772                |
| Assessment Unit: | TWP. OF SCHOOLCRAFT       | Assessing Officer / Equalization Director: | NATHAN BROUSSEAU                         |
| Village:         | Village of SCHOOLCRAFT    |  | 50 E. VW AVENUE                          |
| School District: | SCHOOLCRAFT COMMUNITY SCH |  | VICKSBURG, MI 49097                      |

| YEAR                  | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| <b>ASSESSED VALUE</b> |                    |                     |                    |                             |
| 2018                  | \$49,900           | \$0                 | \$0                | (\$49,900)                  |

|                      |          |     |     |            |
|----------------------|----------|-----|-----|------------|
| <b>TAXABLE VALUE</b> |          |     |     |            |
| 2018                 | \$49,900 | \$0 | \$0 | (\$49,900) |

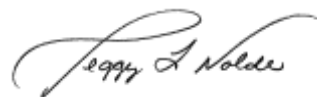
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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](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 10/14/2021**

Docket Number: **154-20-0627**

The State Tax Commission, at a meeting held on October 12, 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: 3914-91-005-100<br><br>Classification: PERSONAL<br>County: KALAMAZOO<br>Assessment Unit: TWP. OF SCHOOLCRAFT<br>Village: Village of SCHOOLCRAFT<br>School District: SCHOOLCRAFT COMMUNITY SCH | Property Owner:<br>CONCEPT MFG CO INC; NEW CONCEPT PRODUCTS<br>277 E LYONS ST<br>SCHOOLCRAFT MI 49087-9772<br><br>Assessing Officer / Equalization Director:<br>NATHAN BROUSSEAU<br>50 E. VW AVENUE<br>VICKSBURG, MI 49097 |
|--|--|

| YEAR                  | <i>ORIGINAL<br/>VALUATION</i> | <i>REQUESTED<br/>VALUATION</i> | <i>APPROVED<br/>VALUATION</i> | <i>NET INCREASE<br/>NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| <b>ASSESSED VALUE</b> |                               |                                |                               |  |
| 2018                  | \$63,500                      | \$113,300                      | \$113,300                     | \$49,800                               |

|                      |          |           |           |          |
|----------------------|----------|-----------|-----------|----------|
| <b>TAXABLE VALUE</b> |          |           |           |          |
| 2018                 | \$63,500 | \$113,300 | \$113,300 | \$49,800 |

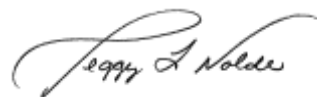
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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 10/14/2021**

Docket Number: **154-21-0275**

The State Tax Commission, at a meeting held on October 12, 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:     | 09-030-011-400-040-00    | Property Owner:                            | KUNKEL, RICHARD        |
| Classification:  | REAL                     |  | 2443 AMELITH RD        |
| County:          | BAY                      |  | BAY CITY MI 48706-9375 |
| Assessment Unit: | TWP. OF FRANKENLUST      | Assessing Officer / Equalization Director: | ANISSA J. ZAUCHA       |
| Village:         | NONE                     |  | 2401 DELTA RD.         |
| School District: | BAY CITY SCHOOL DISTRICT |  | BAY CITY, MI 48706     |

| YEAR                         | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|------------------------------|--------------------|---------------------|--------------------|-----------------------------|
| <b>ASSESSED VALUE</b>        |                    |                     |                    |                             |
| 2021                         | \$0                | \$21,850            | \$21,850           | \$21,850                    |
| <b>STATE EQUALIZED VALUE</b> |                    |                     |                    |                             |
| 2021                         | \$0                | \$22,731            | \$22,731           | \$22,731                    |
| <b>TAXABLE VALUE</b>         |                    |                     |                    |                             |
| 2021                         | \$0                | \$20,992            | \$20,992           | \$20,992                    |

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 10/14/2021**

Docket Number: **154-21-0288**

The State Tax Commission, at a meeting held on October 12, 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:     | 63-72-25-23-354-032 | Property Owner:                            | TRIVILINO, JAMES & REBECCA |
| Classification:  | REAL                |  | 1711 GUTHRIE AVE           |
| County:          | OAKLAND             |  | ROYAL OAK MI 48067-3545    |
| Assessment Unit: | CITY OF ROYAL OAK   | Assessing Officer / Equalization Director: | JAMES M. GEIERMANN         |
| Village:         | NONE                |  | 211 S. WILLIAMS STREET     |
| School District: | ROYAL OAK SCHOOLS   |  | ROYAL OAK, MI 48067        |

| YEAR                  | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| <b>ASSESSED VALUE</b> |                    |                     |                    |                             |
| 2019                  | \$70,330           | \$84,520            | \$84,520           | \$14,190                    |
| 2020                  | \$71,420           | \$85,990            | \$85,990           | \$14,570                    |
| 2021                  | \$81,400           | \$97,920            | \$97,920           | \$16,520                    |
| <b>TAXABLE VALUE</b>  |                    |                     |                    |                             |
| 2019                  | \$39,120           | \$49,780            | \$49,780           | \$10,660                    |
| 2020                  | \$39,860           | \$50,720            | \$50,720           | \$10,860                    |
| 2021                  | \$40,410           | \$51,430            | \$51,430           | \$11,020                    |

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 10/14/2021**

Docket Number: **154-21-0289**

The State Tax Commission, at a meeting held on October 12, 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:     | 23-12-4-21-1214-000        | Property Owner:                            | ELLIOTT ESTATE, JAMES M |
| Classification:  | REAL                       |  | 1550 HEMMETER RD        |
| County:          | SAGINAW                    |  | SAGINAW MI 48638-4628   |
| Assessment Unit: | CHARTER TWP. OF SAGINAW    | Assessing Officer / Equalization Director: | DAVID JOHNSON           |
| Village:         | NONE                       |  | 4980 SHATTUCK RD.       |
| School District: | SAGINAW TOWNSHIP COMMUNITY |  | SAGINAW, MI 48603       |

| YEAR                     | <i>ORIGINAL<br/>VALUATION</i> | <i>REQUESTED<br/>VALUATION</i> | <i>APPROVED<br/>VALUATION</i> | <i>NET INCREASE<br/>NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| <b>ASSESSED VALUE</b>    |                               |                                |                               |  |
| 2021                     | \$0                           | \$40,900                       | \$40,900                      | \$40,900                               |
| <br><b>TAXABLE VALUE</b> |                               |                                |                               |  |
| 2021                     | \$0                           | \$39,574                       | \$39,574                      | \$39,574                               |

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 10/14/2021**

Docket Number: **154-21-0295**

The State Tax Commission, at a meeting held on October 12, 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:     | 005-011-002-00              | Property Owner:                            | KOETJE TRUST, KATHERINE |
| Classification:  | REAL                        |  | 9858 56TH AVE           |
| County:          | MISSAUKEE                   |  | ALLENDALE MI 49401-9310 |
| Assessment Unit: | TWP. OF CLAM UNION          | Assessing Officer / Equalization Director: | DEBRA F. NEDERHOED      |
| Village:         | NONE                        |  | 11035 EAST 46 ROAD      |
| School District: | MCBAIN RURAL AGRICULTURAL S |  | CADILLAC, MI 49601      |

| YEAR                  | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| <b>ASSESSED VALUE</b> |                    |                     |                    |                             |
| 2021                  | \$77,900           | \$48,900            | \$48,900           | (\$29,000)                  |
| <b>TAXABLE VALUE</b>  |                    |                     |                    |                             |
| 2021                  | \$62,654           | \$37,554            | \$37,554           | (\$25,100)                  |

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 10/14/2021**

Docket Number: **154-21-0296**

The State Tax Commission, at a meeting held on October 12, 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:     | 005-012-002-00              | Property Owner:                            | KOETJE, RANDALL         |
| Classification:  | REAL                        |  | 9858 56TH AVE           |
| County:          | MISSAUKEE                   |  | ALLENDALE MI 49401-9310 |
| Assessment Unit: | TWP. OF CLAM UNION          | Assessing Officer / Equalization Director: | DEBRA F. NEDERHOED      |
| Village:         | NONE                        |  | 11035 EAST 46 ROAD      |
| School District: | MCBAIN RURAL AGRICULTURAL S |  | CADILLAC, MI 49601      |

| YEAR                  | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| <b>ASSESSED VALUE</b> |                    |                     |                    |                             |
| 2021                  | \$169,900          | \$199,200           | \$199,200          | \$29,300                    |
| <b>TAXABLE VALUE</b>  |                    |                     |                    |                             |
| 2021                  | \$123,348          | \$148,448           | \$148,448          | \$25,100                    |

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 10/14/2021**

Docket Number: **154-21-0302**

The State Tax Commission, at a meeting held on October 12, 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: 58-36-651-162                  | Property Owner:<br>PARSONS, JERRY W                                 |
| Classification: REAL                        | 7390 CROSS CREEK DR   |
| County: GENESEE                             | SWARTZ CREEK MI 48473-1499  |
| Assessment Unit: CITY OF SWARTZ CREEK       | Assessing Officer / Equalization Director:<br>HEATHER J. MACDERMAID |
| Village: NONE                               | 8083 CIVIC DRIVE  |
| School District: SWARTZ CREEK COMMUNITY SCH | SWARTZ CREEK, MI 48473-1498   |

| YEAR                     | <i>ORIGINAL<br/>VALUATION</i> | <i>REQUESTED<br/>VALUATION</i> | <i>APPROVED<br/>VALUATION</i> | <i>NET INCREASE<br/>NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| <b>ASSESSED VALUE</b>    |                               |                                |                               |  |
| 2021                     | \$0                           | \$87,500                       | \$87,500                      | \$87,500                               |
| <br><b>TAXABLE VALUE</b> |                               |                                |                               |  |
| 2021                     | \$0                           | \$63,059                       | \$63,059                      | \$63,059                               |

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 10/14/2021**

Docket Number: **154-21-0304**

The State Tax Commission, at a meeting held on October 12, 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:     | 44-017-670-050-00          | Property Owner:                            | TYLER ESTATE, MARGARET ANN  |
| Classification:  | REAL                       |  | 5010 MOUNT MORRIS RD        |
| County:          | LAPEER                     |  | COLUMBIAVILLE MI 48421-8943 |
| Assessment Unit: | TWP. OF OREGON             | Assessing Officer / Equalization Director: | DEBRA KRYSINSKI             |
| Village:         | NONE                       |  | 2525 MARATHON ROAD          |
| School District: | LAKEVILLE COMMUNITY SCHOOL |  | LAPEER, MI 48446            |

| YEAR                     | <i>ORIGINAL<br/>VALUATION</i> | <i>REQUESTED<br/>VALUATION</i> | <i>APPROVED<br/>VALUATION</i> | <i>NET INCREASE<br/>NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| <b>ASSESSED VALUE</b>    |                               |                                |                               |  |
| 2021                     | \$0                           | \$136,000                      | \$136,000                     | \$136,000                              |
| <br><b>TAXABLE VALUE</b> |                               |                                |                               |  |
| 2021                     | \$0                           | \$74,255                       | \$74,255                      | \$74,255                               |

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

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

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

**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 10/14/2021**

Docket Number: **154-21-0323**

The State Tax Commission, at a meeting held on October 12, 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: 41-16-34-312-024<br>Classification: REAL<br>County: KENT<br>Assessment Unit: TWP. OF VERGENNES<br>Village: NONE<br>School District: LOWELL AREA SCHOOLS | Property Owner:<br>FISHER, SARAH M & JUSTIN<br>12025 HARVEST HOME DR SE<br>LOWELL MI 49331-8890<br><br>Assessing Officer / Equalization Director:<br>CORY BURNS<br>10381 BAILEY DRIVE N.E.<br>LOWELL, MI 49331 |
|--|--|

|                          | ORIGINAL<br>VALUATION | REQUESTED<br>VALUATION | APPROVED<br>VALUATION | NET INCREASE<br>NET (DECREASE) |
|--------------------------|-----------------------|------------------------|-----------------------|--------------------------------|
| <b>ASSESSED VALUE</b>    |                       |                        |                       |                                |
| 2021                     | \$0                   | \$221,800              | \$221,800             | \$221,800                      |
| <br><b>TAXABLE VALUE</b> |                       |                        |                       |                                |
| 2021                     | \$0                   | \$203,188              | \$203,188             | \$203,188                      |

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

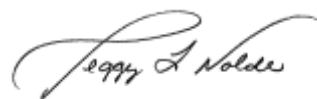
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

**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 10/14/2021**

Docket Number: **154-21-0325**

The State Tax Commission, at a meeting held on October 12, 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:     | 61-12-021-300-0002-00  | Property Owner:                            | MCGHAN, JOSEPH & SANDRA       |
| Classification:  | REAL                   |  | 10437 SCHROEDER RD            |
| County:          | MUSKEGON               |  | RAVENNA MI 49451-9537         |
| Assessment Unit: | TWP. OF MOORLAND       | Assessing Officer / Equalization Director: | DONNA B. VANDERVRIES          |
| Village:         | NONE                   |  | 173 E. APPLE AVENUE, STE. 201 |
| School District: | RAVENNA PUBLIC SCHOOLS |  | MUSKEGON, MI 49442            |

| YEAR                     | <i>ORIGINAL<br/>VALUATION</i> | <i>REQUESTED<br/>VALUATION</i> | <i>APPROVED<br/>VALUATION</i> | <i>NET INCREASE<br/>NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| <b>ASSESSED VALUE</b>    |                               |                                |                               |  |
| 2021                     | \$0                           | \$30,500                       | \$30,500                      | \$30,500                               |
| <br><b>TAXABLE VALUE</b> |                               |                                |                               |  |
| 2021                     | \$0                           | \$24,138                       | \$24,138                      | \$24,138                               |

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.

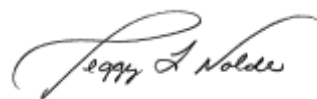
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability 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 10/14/2021**

Docket Number: **154-21-0335**

The State Tax Commission, at a meeting held on October 12, 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.

|   |  |
|---|--|
| <p>Parcel Code: 16-11-48-130-390<br/>         Classification: PERSONAL<br/>         County: MACOMB<br/>         Assessment Unit: CHARTER TWP. OF CLINTON<br/>         Village: NONE<br/>         School District: CHIPPEWA VALLEY SCHOOLS</p> | <p>Property Owner:<br/>         PREMIUM BRANDS OPCO #1745<br/>         PO BOX 165001<br/>         DULUTH MIN 55816-5001</p> <p>Assessing Officer / Equalization Director:<br/>         JAMES H. ELROD<br/>         40700 ROMEO PLANK ROAD<br/>         CLINTON TWP, MI 48038</p> |
|---|--|

|                          | ORIGINAL<br>VALUATION | REQUESTED<br>VALUATION | APPROVED<br>VALUATION | NET INCREASE<br>NET (DECREASE) |
|--------------------------|-----------------------|------------------------|-----------------------|--------------------------------|
| <b>ASSESSED VALUE</b>    |                       |                        |                       |                                |
| 2021                     | \$22,300              | \$112,900              | \$112,900             | \$90,600                       |
| <br><b>TAXABLE VALUE</b> |                       |                        |                       |                                |
| 2021                     | \$22,300              | \$112,900              | \$112,900             | \$90,600                       |

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](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 10/14/2021**

Docket Number: **154-21-0336**

The State Tax Commission, at a meeting held on October 12, 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:     | 61-07-681-007-0004-00 | Property Owner:                            | BEDA, MELLISSA               |
| Classification:  | REAL                  |  | 3242 4TH ST                  |
| County:          | MUSKEGON              |  | TWIN LAKE MI 49457-8516      |
| Assessment Unit: | TWP. OF DALTON        | Assessing Officer / Equalization Director: | DONNA B. VANDERVRIES         |
| Village:         | NONE                  |  | 173 E. APPLE AVENUE STE. 201 |
| School District: | REETHS-PUFFER SCHOOLS |  | MUSKEGON, MI 49442           |

| YEAR                  | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| <b>ASSESSED VALUE</b> |                    |                     |                    |                             |
| 2021                  | \$0                | \$124,100           | \$124,100          | \$124,100                   |
| <b>TAXABLE VALUE</b>  |                    |                     |                    |                             |
| 2021                  | \$0                | \$122,998           | \$122,998          | \$122,998                   |

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.

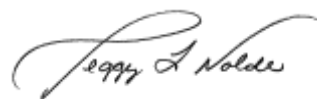
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability 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 10/14/2021**

Docket Number: **154-21-0337**

The State Tax Commission, at a meeting held on October 12, 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:     | 63-72-25-15-304-023 | Property Owner:                            | SMITH JR, LAWRENCE F    |
| Classification:  | REAL                |  | 818 N MAIN ST           |
| County:          | OAKLAND             |  | ROYAL OAK MI 48067-1838 |
| Assessment Unit: | CITY OF ROYAL OAK   | Assessing Officer / Equalization Director: | JAMES M. GEIERMANN      |
| Village:         | NONE                |  | 211 S. WILLIAMS STREET  |
| School District: | ROYAL OAK SCHOOLS   |  | ROYAL OAK, MI 48067     |

| YEAR                  | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| <b>ASSESSED VALUE</b> |                    |                     |                    |                             |
| 2019                  | \$432,500          | \$496,560           | \$496,560          | \$64,060                    |
| 2020                  | \$443,230          | \$509,940           | \$509,940          | \$66,710                    |
| 2021                  | \$451,180          | \$519,770           | \$519,770          | \$68,590                    |
| <b>TAXABLE VALUE</b>  |                    |                     |                    |                             |
| 2019                  | \$280,010          | \$330,790           | \$330,790          | \$50,780                    |
| 2020                  | \$285,330          | \$337,070           | \$337,070          | \$51,740                    |
| 2021                  | \$289,320          | \$341,780           | \$341,780          | \$52,460                    |

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 10/14/2021**

Docket Number: **154-21-0342**

The State Tax Commission, at a meeting held on October 12, 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:     | 82-54-020-02-0221-000  | Property Owner:                            | DUFF, JAMES BUFFORD & RICA LOSANTAS |
| Classification:  | REAL                   |  | 2860 BRIDGE ST                      |
| County:          | WAYNE                  |  | TRENTON MI 48183-3507               |
| Assessment Unit: | CITY OF TRENTON        | Assessing Officer / Equalization Director: | JOANIE BARNETT                      |
| Village:         | NONE                   |  | 2800 THIRD                          |
| School District: | TRENTON PUBLIC SCHOOLS |  | TRENTON, MI 48183                   |

| YEAR                     | ORIGINAL<br>VALUATION | REQUESTED<br>VALUATION | APPROVED<br>VALUATION | NET INCREASE<br>NET (DECREASE) |
|--------------------------|-----------------------|------------------------|-----------------------|--------------------------------|
| <b>ASSESSED VALUE</b>    |                       |                        |                       |                                |
| 2021                     | \$0                   | \$77,300               | \$77,300              | \$77,300                       |
| <br><b>TAXABLE VALUE</b> |                       |                        |                       |                                |
| 2021                     | \$0                   | \$55,814               | \$55,814              | \$55,814                       |

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 10/14/2021**

Docket Number: **154-21-0345**

The State Tax Commission, at a meeting held on October 12, 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:     | 012-2-M60-000-018-00 | Property Owner:                            | WEST, DAVID R & JENNIFER L |
| Classification:  | REAL                 |  | 1972 N HURON RD            |
| County:          | ARENAC               |  | TAWAS CITY MI 48763-9406   |
| Assessment Unit: | TWP. OF WHITNEY      | Assessing Officer / Equalization Director: | JESSICA LANDRY             |
| Village:         | NONE                 |  | P.O. BOX 352               |
| School District: | TAWAS AREA SCHOOLS   |  | OSCODA, MI 48750           |

| YEAR                     | <i>ORIGINAL<br/>VALUATION</i> | <i>REQUESTED<br/>VALUATION</i> | <i>APPROVED<br/>VALUATION</i> | <i>NET INCREASE<br/>NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| <b>ASSESSED VALUE</b>    |                               |                                |                               |  |
| 2021                     | \$0                           | \$242,400                      | \$242,400                     | \$242,400                              |
| <br><b>TAXABLE VALUE</b> |                               |                                |                               |  |
| 2021                     | \$0                           | \$242,400                      | \$242,400                     | \$242,400                              |

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.



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-21-0348**

The State Tax Commission, at a meeting held on October 12, 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: 000-03-15-451-006-05<br>Classification: REAL<br>County: JACKSON<br>Assessment Unit: TWP. OF RIVES<br>Village: NONE<br>School District: NORTHWEST SCHOOL DISTRICT | Property Owner:<br>MARSHALL, BRENT & MARY JANE<br>8605 LANSING AVE<br>RIVES JUNCTION MI 49277-9789<br><br>Assessing Officer / Equalization Director:<br>VACANT<br>120 W. MICHIGAN AVE.<br>JACKSON, MI 49201 |
|---|---|

| YEAR                     | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|--------------------------|--------------------|---------------------|--------------------|-----------------------------|
| <b>ASSESSED VALUE</b>    |                    |                     |                    |                             |
| 2021                     | \$0                | \$140,990           | \$140,990          | \$140,990                   |
| <br><b>TAXABLE VALUE</b> |                    |                     |                    |                             |
| 2021                     | \$0                | \$103,419           | \$103,419          | \$103,419                   |

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 10/14/2021**

Docket Number: **154-21-0349**

The State Tax Commission, at a meeting held on October 12, 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:     | 000-03-30-226-001-00      | Property Owner:                            | HREBECK, MATTHEW & VERONICA  |
| Classification:  | REAL                      |  | 8576 RIVES JUNCTION RD       |
| County:          | JACKSON                   |  | RIVES JUNCTION MI 49277-9662 |
| Assessment Unit: | TWP. OF RIVES             | Assessing Officer / Equalization Director: | VACANT                       |
| Village:         | NONE                      |  | 120 W. MICHIGAN AVE.         |
| School District: | NORTHWEST SCHOOL DISTRICT |  | JACKSON, MI 49201            |

| YEAR                  | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| <b>ASSESSED VALUE</b> |                    |                     |                    |                             |
| 2020                  | \$39,600           | \$119,900           | \$119,900          | \$80,300                    |
| 2021                  | \$49,600           | \$131,950           | \$131,950          | \$82,350                    |
| <b>TAXABLE VALUE</b>  |                    |                     |                    |                             |
| 2020                  | \$29,958           | \$110,258           | \$110,258          | \$80,300                    |
| 2021                  | \$30,377           | \$111,801           | \$111,801          | \$81,424                    |


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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 10/14/2021**

Docket Number: **154-21-0362**

The State Tax Commission, at a meeting held on October 12, 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:     | 23-12-4-08-4328-000        | Property Owner:                            | RANKIN, FERMIN & KRISTY |
| Classification:  | REAL                       |  | 5326 CONSTANCE DR       |
| County:          | SAGINAW                    |  | SAGINAW MI 48603-1701   |
| Assessment Unit: | CHARTER TWP. OF SAGINAW    | Assessing Officer / Equalization Director: | DAVID JOHNSON           |
| Village:         | NONE                       |  | 4980 SHATTUCK RD.       |
| School District: | SAGINAW TOWNSHIP COMMUNITY |  | SAGINAW, MI 48603       |

| YEAR                     | ORIGINAL<br>VALUATION | REQUESTED<br>VALUATION | APPROVED<br>VALUATION | NET INCREASE<br>NET (DECREASE) |
|--------------------------|-----------------------|------------------------|-----------------------|--------------------------------|
| <b>ASSESSED VALUE</b>    |                       |                        |                       |                                |
| 2021                     | \$0                   | \$77,300               | \$77,300              | \$77,300                       |
| <br><b>TAXABLE VALUE</b> |                       |                        |                       |                                |
| 2021                     | \$0                   | \$77,300               | \$77,300              | \$77,300                       |

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

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 10/14/2021**

Docket Number: **154-21-0365**

The State Tax Commission, at a meeting held on October 12, 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: 33-25-05-23-202-018<br>Classification: REAL<br>County: INGHAM<br>Assessment Unit: CHARTER TWP. OF DELHI<br>Village: NONE<br>School District: HOLT PUBLIC SCHOOLS | Property Owner:<br>LAWCOCK, AARON C & BRITTANY<br>4165 HOLT RD UNIT 3<br>HOLT MI 48842-1754<br><br>Assessing Officer / Equalization Director:<br>ELIZABETH TOBIAS<br>2074 AURELIUS ROAD<br>HOLT, MI 48842-6320 |
|---|--|

|                          | ORIGINAL<br>VALUATION | REQUESTED<br>VALUATION | APPROVED<br>VALUATION | NET INCREASE<br>NET (DECREASE) |
|--------------------------|-----------------------|------------------------|-----------------------|--------------------------------|
| <b>ASSESSED VALUE</b>    |                       |                        |                       |                                |
| 2021                     | \$0                   | \$83,400               | \$83,400              | \$83,400                       |
| <br><b>TAXABLE VALUE</b> |                       |                        |                       |                                |
| 2021                     | \$0                   | \$83,400               | \$83,400              | \$83,400                       |

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.

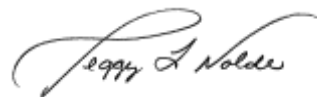
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

**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 10/14/2021**

Docket Number: **154-21-0368**

The State Tax Commission, at a meeting held on October 12, 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: 70-14-29-390-001<br>Classification: REAL<br>County: OTTAWA<br>Assessment Unit: CITY OF HUDSONVILLE<br>Village: NONE<br>School District: HUDSONVILLE PUBLIC SCHOOL DI | Property Owner:<br>REICH, TIMOTHY & JENNA<br>5719 36TH AVE<br>HUDSONVILLE MI 49426-1065<br><br>Assessing Officer / Equalization Director:<br>MICHAEL R. GALLIGAN<br>3275 CENTRAL BLVD.<br>HUDSONVILLE, MI 49426 |
|---|---|

|                          | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|--------------------------|--------------------|---------------------|--------------------|-----------------------------|
| <b>ASSESSED VALUE</b>    |                    |                     |                    |                             |
| 2021                     | \$0                | \$111,900           | \$111,900          | \$111,900                   |
| <br><b>TAXABLE VALUE</b> |                    |                     |                    |                             |
| 2021                     | \$0                | \$64,853            | \$64,853           | \$64,853                    |

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



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 10/14/2021 - Amended 11/17/2021

Docket Number: 154-21-0370

The State Tax Commission, at a meeting held on October 12, 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: 5403-073-051-001                   | Property Owner:<br>BRISSON, HEATHER L; CURRY HOLLY, HOWELL DANIEL P<br>1280 SUNVIEW DR APT 22<br>SAINT JOHNS MI 48879-2465 |
| Classification: REAL                            |  |
| County: MECOSTA                                 |  |
| Assessment Unit: TWP. OF CHIPPEWA               | Assessing Officer / Equalization Director:<br>ANDREA K. ROBERTS<br>19171 4TH STREET, BOX 26<br>CHIPPEWA LAKE, MI 49320     |
| Village: NONE                                   |  |
| School District: CHIPPEWA HILLS SCHOOL DISTRICT |  |

| YEAR                  | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE OR NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|--------------------------------|
| <b>ASSESSED VALUE</b> |                    |                     |                    |                                |
| 2021                  | \$0                | \$38,600            | \$38,600           | \$38,600                       |
| <b>TAXABLE VALUE</b>  |                    |                     |                    |                                |
| 2021                  | \$0                | \$34,100            | \$34,100           | \$34,100                       |

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.

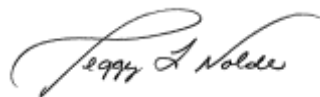
If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

**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.

Reason for Amendment:  
To correct parcel number

  
\_\_\_\_\_  
Peggy L. Nolde  
Chairperson





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

Docket Number: **154-21-0373**

The State Tax Commission, at a meeting held on October 12, 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:     | 15-04-100-003              | Property Owner:                            | HONEY BEAR INC             |
| Classification:  | REAL                       |  | 5171 LINDEN RD             |
| County:          | GENESEE                    |  | SWARTZ CREEK MI 48473-8200 |
| Assessment Unit: | CHARTER TWP. OF MUNDY      | Assessing Officer / Equalization Director: | AMANDA E. BASTUK           |
| Village:         | NONE                       |  | 3478 MUNDY AVENUE          |
| School District: | SWARTZ CREEK COMMUNITY SCH |  | SWARTZ CREEK, MI 48473     |

| YEAR                  | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| <b>ASSESSED VALUE</b> |                    |                     |                    |                             |
| 2019                  | \$75,500           | \$191,400           | \$191,400          | \$115,900                   |
| 2020                  | \$79,100           | \$197,600           | \$197,600          | \$118,500                   |
| 2021                  | \$83,600           | \$198,900           | \$198,900          | \$115,300                   |
| <b>TAXABLE VALUE</b>  |                    |                     |                    |                             |
| 2019                  | \$50,566           | \$161,285           | \$161,285          | \$110,719                   |
| 2020                  | \$51,526           | \$164,350           | \$164,350          | \$112,824                   |
| 2021                  | \$52,247           | \$166,651           | \$166,651          | \$114,404                   |

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 10/14/2021**

Docket Number: **154-21-0388**

The State Tax Commission, at a meeting held on October 12, 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:     | 33-20-90-55-021-122          | Property Owner:                            | RAJALA & SONS             |
| Classification:  | PERSONAL                     |  | 135 GARDEN LN             |
| County:          | INGHAM                       |  | FOWLerville MI 48836-9011 |
| Assessment Unit: | CITY OF EAST LANSING         | Assessing Officer / Equalization Director: | DAVID C. LEE              |
| Village:         | NONE                         |  | 410 ABBOT ROAD ROOM 109   |
| School District: | EAST LANSING SCHOOL DISTRICT |  | EAST LANSING, MI 48823    |

| YEAR                     | <i>ORIGINAL<br/>VALUATION</i> | <i>REQUESTED<br/>VALUATION</i> | <i>APPROVED<br/>VALUATION</i> | <i>NET INCREASE<br/>NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| <b>ASSESSED VALUE</b>    |                               |                                |                               |  |
| 2021                     | \$12,500                      | \$0                            | \$0                           | (\$12,500)                             |
| <br><b>TAXABLE VALUE</b> |                               |                                |                               |  |
| 2021                     | \$12,500                      | \$0                            | \$0                           | (\$12,500)                             |

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.

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 10/14/2021**

Docket Number: **154-21-0399**

The State Tax Commission, at a meeting held on October 12, 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:     | 41-21-10-479-032            | Property Owner:                            | MIX, KEVIN & ANNA          |
| Classification:  | REAL                        |  | 1811 AUTUMN VALLEY DR SW   |
| County:          | KENT                        |  | BYRON CENTER MI 49315-9592 |
| Assessment Unit: | TWP. OF BYRON               | Assessing Officer / Equalization Director: | TIMOTHY T. BAKER           |
| Village:         | NONE                        |  | 8085 BYRON CENTER AVE.     |
| School District: | BYRON CENTER PUBLIC SCHOOLS |  | BYRON TWP., MI 49218       |

| YEAR                     | <i>ORIGINAL<br/>VALUATION</i> | <i>REQUESTED<br/>VALUATION</i> | <i>APPROVED<br/>VALUATION</i> | <i>NET INCREASE<br/>NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| <b>ASSESSED VALUE</b>    |                               |                                |                               |  |
| 2021                     | \$35,400                      | \$182,000                      | \$182,000                     | \$146,600                              |
| <br><b>TAXABLE VALUE</b> |                               |                                |                               |  |
| 2021                     | \$35,400                      | \$182,000                      | \$182,000                     | \$146,600                              |

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](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 10/14/2021**

Docket Number: **154-21-0401**

The State Tax Commission, at a meeting held on October 12, 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:     | 30-18-002-300-00-02-9-2 | Property Owner:                            | ORR, LONNIE & NINA   |
| Classification:  | REAL                    |  | 14667 S TRIPP RD     |
| County:          | HILLSDALE               |  | CAMDEN MI 49232-9753 |
| Assessment Unit: | TWP. OF AMBOY           | Assessing Officer / Equalization Director: | JOYCE L. MCCALLISTER |
| Village:         | NONE                    |  | 6560 E. BURT ROAD    |
| School District: | WALDRON AREA SCHOOLS    |  | WALDRON, MI 49288    |

| YEAR                     | <i>ORIGINAL<br/>VALUATION</i> | <i>REQUESTED<br/>VALUATION</i> | <i>APPROVED<br/>VALUATION</i> | <i>NET INCREASE<br/>NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| <b>ASSESSED VALUE</b>    |                               |                                |                               |  |
| 2021                     | \$0                           | \$108,300                      | \$108,300                     | \$108,300                              |
| <br><b>TAXABLE VALUE</b> |                               |                                |                               |  |
| 2021                     | \$0                           | \$75,128                       | \$75,128                      | \$75,128                               |

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

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 10/14/2021**

Docket Number: **154-21-0402**

The State Tax Commission, at a meeting held on October 12, 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: 41-21-22-352-022                | Property Owner:<br>KEYS JR, BRETT                              |
| Classification: REAL                         | 2237 92ND ST SW  |
| County: KENT                                 | BRYON CENTER MI 49315-9203                                     |
| Assessment Unit: TWP. OF BYRON               | Assessing Officer / Equalization Director:<br>TIMOTHY T. BAKER |
| Village: NONE                                | 8085 BYRON CENTER AVE.   |
| School District: BYRON CENTER PUBLIC SCHOOLS | BYRON TWP., MI 49218   |

| YEAR                     | <i>ORIGINAL<br/>VALUATION</i> | <i>REQUESTED<br/>VALUATION</i> | <i>APPROVED<br/>VALUATION</i> | <i>NET INCREASE<br/>NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| <b>ASSESSED VALUE</b>    |                               |                                |                               |  |
| 2021                     | \$77,000                      | \$123,800                      | \$123,800                     | \$46,800                               |
| <br><b>TAXABLE VALUE</b> |                               |                                |                               |  |
| 2021                     | \$77,000                      | \$123,800                      | \$123,800                     | \$46,800                               |

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 10/14/2021**

Docket Number: **154-21-0404**

The State Tax Commission, at a meeting held on October 12, 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:     | 5813-410-006-00       | Property Owner:                            | PRUITT, MARILYN      |
| Classification:  | REAL                  |  | 212 DOTY RD          |
| County:          | MONROE                |  | MONROE MI 48162-9605 |
| Assessment Unit: | TWP. OF RAISINVILLE   | Assessing Officer / Equalization Director: | BRYAN RENIUS         |
| Village:         | NONE                  |  | 96 IDA-MAYBEE ROAD   |
| School District: | MONROE PUBLIC SCHOOLS |  | MONROE, MI 48161     |

| YEAR                     | <i>ORIGINAL<br/>VALUATION</i> | <i>REQUESTED<br/>VALUATION</i> | <i>APPROVED<br/>VALUATION</i> | <i>NET INCREASE<br/>NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| <b>ASSESSED VALUE</b>    |                               |                                |                               |  |
| 2021                     | \$0                           | \$72,500                       | \$72,500                      | \$72,500                               |
| <br><b>TAXABLE VALUE</b> |                               |                                |                               |  |
| 2021                     | \$0                           | \$51,587                       | \$51,587                      | \$51,587                               |

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.

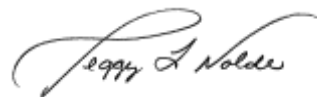
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

