

Sec. 154. (1) If the state tax commission determines that property subject to the collection of taxes under this act, including property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, has been incorrectly reported or omitted for any previous year, but not to exceed the current assessment year and 2 years immediately preceding the date the incorrect reporting or omission was discovered and disclosed to the state tax commission, the state tax commission shall place the corrected assessment value for the appropriate years on the appropriate assessment roll. The state tax commission shall issue an order certifying to the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made the amount of taxes due as computed by the correct annual rate of taxation for each year except the current year. Taxes computed under this section shall not be spread against the property for a period before the last change of ownership of the property.

(2) If an assessment change made under this section results in increased property taxes, the additional taxes shall be collected by the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or by the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made. Not later than 20 days after receiving the order certifying the amount of taxes due under subsection (1), the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made shall submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property on which the additional taxes are assessed, if different than a person named in the order, by first-class mail, address correction requested. Except for real property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, and for real property only, if the additional taxes remain unpaid on the March 1 in the year immediately succeeding the year in which the state tax commission issued the order certifying the additional taxes under subsection (1), the real property on which the additional taxes are due shall be returned as delinquent to the county treasurer. Real property returned for delinquent taxes under this section, and upon which taxes, interest, penalties, and fees remain unpaid after the property is returned as delinquent to the county treasurer, is subject to forfeiture, foreclosure, and sale for the enforcement and collection of the delinquent taxes as provided in sections 78 to 79a.

(3) Except as otherwise provided in subsection (4), a corrected tax bill based on an assessment roll corrected for incorrectly reported or omitted personal property that is issued after the effective date of the amendatory act that added this subsection shall include penalty and interest at the rate of 1.25% per month or fraction of a month from the date the taxes originally could have been paid without interest or penalty. If the tax bill has not been paid within 60 days after the corrected tax bill is issued, interest shall again begin to accrue at the rate of 1.25% per month or fraction of a month.

(4) If a person requests that an increased assessment due to incorrectly reported or omitted personal property be added to the assessment roll under this section before March 1, 2004 with respect to statements filed or required to be filed under section 19 for taxes levied before January 1, 2004, and the corrected tax bill issued under this subsection is paid within 30 days after the corrected tax bill is issued, that person is not liable for any penalty or interest on that portion of the additional tax attributable to the increased assessment resulting from that request. However, a person who pays a corrected tax bill issued under this subsection more than 30 days after the corrected tax bill is issued is liable for the penalties and interest imposed under subsection (3).

(5) Except as otherwise provided in this section, the treasurer of the local tax collecting unit or the county treasurer shall disburse the payments of interest received to this state and to a city, township, village, school district, county, and authority, in the same proportion as required for the disbursement of taxes collected under this act. The amount to be disbursed to a local school district, except for that amount of interest attributable to mills levied under section 1211(2) or 1211c of the revised school code, 1976 PA 451, MCL 380.1211 and 380.1211c, and mills that are not included as mills levied for school operating purposes under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963. For an intermediate school district receiving state aid under section 56, 62, or 81 of the state school aid act of 1979, 1979 PA 94, MCL 388.1656, 388.1662, and 388.1681, of the interest that would otherwise be disbursed to or retained by the intermediate school district, all or a portion, to be determined on the basis of the tax rates being utilized to compute the amount of the state school aid, shall be paid instead to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(6) If an assessment change made under this section results in a decreased tax liability, a refund of excess tax payments shall be made by the county treasurer and shall include interest at the rate of 1% per month or fraction of a month for taxes levied before January 1, 1997 and interest at the rate provided under section 37 of the tax tribunal act, 1973 PA 186, MCL 205.737, for taxes levied after December 31, 1996, from the date of the payment of the tax to the date of the payment of the refund. The county treasurer shall charge a refund of excess tax payments under this subsection to the various taxing jurisdictions in the same proportion as the taxes levied.

(7) A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

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

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

**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/17/2020**

Docket Number: **154-19-0987**

The State Tax Commission, at a meeting held on December 15, 2020, 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:	51-010-383-00	Property Owner:	ROBERT & LAURA DEBOEF
Classification:	REAL		9382 WERNER ST
County:	BENZIE		RICHLAND MI 49083-8526
Assessment Unit:	CITY OF FRANKFORT	Assessing Officer / Equalization Director:	CHRISTY M. BROW
Village:	NONE		P.O. BOX 351
School District:	FRANKFORT AREA SCHOOLS		FRANKFORT, MI 49635

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$47,500	\$159,016	\$60,600	\$13,100
2018	\$47,900	\$159,403	\$56,700	\$8,800
2019	\$50,000	\$114,800	\$68,200	\$18,200
TAXABLE VALUE				
2017	\$40,576	\$119,682	\$43,719	\$3,143
2018	\$41,428	\$122,195	\$44,637	\$3,209
2019	\$42,422	\$114,800	\$45,708	\$3,286


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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-19-0992**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
JENNIFER HERRING
11427 TRENT ST SE
LOWELL MI 49331-8555
Assessing Officer:
CHRISTY M. BROW
P.O. BOX 351
FRANKFORT, MI 49635

Parcel Code: **51-010-427-20**
Classification: REAL
Assessment Unit: CITY OF FRANKFORT
County: BENZIE
School District: FRANKFORT AREA SCHOOLS
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$10,200	\$38,620	\$38,620	\$28,420
2018	\$10,200	\$39,800	\$39,800	\$29,600
2019	\$12,900	\$41,800	\$41,800	\$28,900
TAXABLE VALUE				
2017	\$9,917	\$38,317	\$38,317	\$28,400
2018	\$10,125	\$39,121	\$39,121	\$28,996
2019	\$10,368	\$40,060	\$40,060	\$29,692

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0239**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
CHARLES M TEENIER TRUST
3806 CHERRY BLOSSOM LN
MIDLAND MI 48642-7045

Parcel Code: **23-12-4-18-1006-102**
Classification: REAL
Assessment Unit: CHARTER TWP. OF SAGINAW
County: SAGINAW
School District: SAGINAW TOWNSHIP COMMUNIT
Village: NONE

Assessing Officer:
DAVID JOHNSON
4980 SHATTUCK RD.
SAGINAW, MI 48603

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$62,600	\$62,600	\$62,600
TAXABLE VALUE				
2019	\$0	\$62,600	\$62,600	\$62,600

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).

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0296**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
BRIAN GILECZEK
727 ROOSEVELT ST
MASON MI 48854-1829

Assessing Officer:
HEIDI S. ROENICKE
201 W. ASH STREET, BOX 370
MASON, MI 48854

Parcel Code: **33-19-10-09-206-018**
Classification: REAL
Assessment Unit: CITY OF MASON
County: INGHAM
School District: MASON PUBLIC SCHOOLS
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$64,570	\$64,570	\$64,570
TAXABLE VALUE				
2020	\$0	\$51,531	\$51,531	\$51,531

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0297**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
JASON WEST
4950 BROCKWAY RD
SAGINAW MI 48638-4670

Assessing Officer:
DAVID JOHNSON
4980 SHATTUCK RD.
SAGINAW, MI 48603

Parcel Code: **23-12-4-21-2233-000**
Classification: REAL
Assessment Unit: CHARTER TWP. OF SAGINAW
County: SAGINAW
School District: SAGINAW TOWNSHIP COMMUNIT
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$58,500	\$58,500	\$58,500
TAXABLE VALUE				
2020	\$0	\$56,833	\$56,833	\$56,833

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0301**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
JOSEPH & AMY BOWLES
223 W PEARL ST
OVID MI 48866-9683

Assessing Officer:
MARK W. HOLLEY
111 E. FRONT STREET
OVID, MI 48866

Parcel Code: **580-000-004-005-00**
Classification: REAL
Assessment Unit: CITY OF OVID
County: CLINTON
School District: OVID-ELSIE AREA SCHOOLS
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$32,500	\$32,500	\$32,500
TAXABLE VALUE				
2020	\$0	\$21,993	\$21,993	\$21,993

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0312**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
DANIELLE SIKORA
8379 WESTWOOD ST
IDA MI 48140-9704

Assessing Officer:
LEWIS SMITH
3016 LEWIS AVE.
IDA, MI 48140

Parcel Code: **58-08-085-011-00**
Classification: REAL
Assessment Unit: TWP. OF IDA
County: MONROE
School District: IDA PUBLIC SCHOOL DISTRICT
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$84,600	\$84,600	\$84,600
TAXABLE VALUE				
2020	\$0	\$72,082	\$72,082	\$72,082

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0313**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
SLACO TOOL & MANUFACTURING INC
46089 GRAND RIVER AVE
NOVI MI 48375-1319
Assessing Officer:
MICHEAL R. LOHMEIER
45175 W. 10 MILE
NOVI, MI 48375-3024

Parcel Code: **50-99-01-970-123**
Classification: **PERSONAL**
Assessment Unit: **CITY OF NOVI**
County: **OAKLAND**
School District: **NOVI COMMUNITY SCHOOLS**
Village: **NONE**

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$41,270	\$87,100	\$87,100	\$45,830
2020	\$45,400	\$80,400	\$80,400	\$35,000
TAXABLE VALUE				
2019	\$41,270	\$87,100	\$87,100	\$45,830
2020	\$45,400	\$80,400	\$80,400	\$35,000

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0315**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
DUNCAN OLESHAK
2005 SUNSET DR
LAKEWOOD NY 14750-9652

Assessing Officer:
ANGELA J. STORY
12086 EAST M-89
RICHLAND, MI 49083

Parcel Code: **3904-17-201-302**
Classification: REAL
Assessment Unit: TWP. OF ROSS
County: KALAMAZOO
School District: GULL LAKE COMMUNITY SCHOOL
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$84,400	\$84,400	\$84,400
TAXABLE VALUE				
2020	\$0	\$84,400	\$84,400	\$84,400

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 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 12/16/2020**

Docket Number: **154-20-0316**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
MARK J BIVINS
5085 13 MILE RD NE
ROCKFORD MI 49341-8433
Assessing Officer:
JANE E. KOLBE
7450 14 MILE RD.
ROCKFORD, MI 49341

Parcel Code: **41-07-18-376-007**
Classification: REAL
Assessment Unit: TWP. OF COURTLAND
County: KENT
School District: ROCKFORD PUBLIC SCHOOLS
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$236,200	\$266,900	\$266,900	\$30,700
TAXABLE VALUE				
2020	\$198,143	\$228,843	\$228,843	\$30,700

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0320**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
JULIE A HURST
513 JEFFERSON BLVD
ROSCOMMON MI 48653-8713

Parcel Code: **72-004-800-113-0000**
Classification: REAL
Assessment Unit: TWP. OF GERRISH
County: ROSCOMMON
School District: ROSCOMMON SCHOOL DISTRICT
Village: NONE

Assessing Officer:
JULIE A. TATRO
2997 E. HIGGINS LAKE DR.
ROSCOMMON, MI 48653

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$66,800	\$66,800	\$66,800
TAXABLE VALUE				
2020	\$0	\$45,895	\$45,895	\$45,895

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0325**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
WINSTON RAY
5111 WINSTON DR
SWARTZ CREEK MI 48473-1226
Assessing Officer:
HEATHER J. MACDERMAID
8083 CIVIC DRIVE
SWARTZ CREEK, MI 48473-1498

Parcel Code: **58-02-501-094**
Classification: REAL
Assessment Unit: CITY OF SWARTZ CREEK
County: GENESEE
School District: SWARTZ CREEK COMMUNITY SC
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$64,100	\$64,100	\$64,100
TAXABLE VALUE				
2020	\$0	\$51,166	\$51,166	\$51,166

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0341**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
BRENT MASON
22006 CALIFORNIA ST
SAINT CLAIR SHORES MI 48080-3509

Assessing Officer:
TERI L. SOCIA
27600 JEFFERSON CIRCLE DRIVE
ST. CLAIR SHORES, MI 48081

Parcel Code: **09-14-34-302-007**
Classification: REAL
Assessment Unit: CITY OF ST. CLAIR SHORES
County: MACOMB
School District: SOUTH LAKE SCHOOLS
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$60,507	\$60,507	\$60,507
TAXABLE VALUE				
2020	\$0	\$37,902	\$37,902	\$37,902

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0350**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
ORTHOPIX SPINAL IMPLANTS
3451 PLANO PKWY
LEWISVILLE TX 75056-9453

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

Parcel Code: **L-99-30-020-181**
Classification: **PERSONAL**
Assessment Unit: **CHARTER TWP. OF PITTSFIELD**
County: **WASHTENAW**
School District: **SALINE AREA SCHOOL DISTRICT**
Village: **NONE**

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$23,700	\$23,700	\$23,700
TAXABLE VALUE				
2020	\$0	\$23,700	\$23,700	\$23,700

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0355**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
C/O NAMDAR REALTY GROUP WESTLAND MALL
150 GREAT NECK RD STE 304
GREAT NECK NY 11021-3309

Parcel Code: **56-015-99-0011-706**
Classification: REAL
Assessment Unit: CITY OF WESTLAND
County: WAYNE
School District: WAYNE-WESTLAND COMMUNITY
Village: NONE

Assessing Officer:
JENNIFER E. NIEMAN-STAMPER
36300 WARREN ROAD
WESTLAND, MI 48185

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$261,300	\$515,400	\$515,400	\$254,100
2019	\$247,900	\$518,400	\$518,400	\$270,500
2020	\$247,900	\$514,100	\$514,100	\$266,200
TAXABLE VALUE				
2018	\$261,300	\$490,688	\$490,688	\$229,388
2019	\$247,900	\$500,992	\$500,992	\$253,092
2020	\$247,900	\$511,513	\$511,513	\$263,613

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib 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 12/16/2020**

Docket Number: **154-20-0356**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
ROBERT SAWRUK
1201 W EASTERDAY AVE
SAULT SAINTE MARIE MI 49783-1410

Parcel Code: **051-231-001-00**
Classification: REAL
Assessment Unit: CITY OF SAULT STE. MARIE
County: CHIPPEWA
School District: SAULT STE MARIE AREA SCHOOL
Village: NONE

Assessing Officer:
TINA FULLER
225 E PORTAGE AVENUE
SAULT STE MARIE, MI 49783

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$39,700	\$39,700	\$39,700
TAXABLE VALUE				
2020	\$0	\$39,700	\$39,700	\$39,700

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0358**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
FANCY FRAY LLC
PO BOX 6406
GRAND RAPIDS MI 49516-6406
Assessing Officer:
PAULA A. GRIVINS-JASTIFER
300 MONROE AVENUE N.W.
GRAND RAPIDS, MI 49503

Parcel Code: **41-01-51-114-900**
Classification: **PERSONAL**
Assessment Unit: **CITY OF GRAND RAPIDS**
County: **KENT**
School District: **GRAND RAPIDS PUBLIC SCHOOLS**
Village: **NONE**

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$24,300	\$70,800	\$70,800	\$46,500
2019	\$24,300	\$90,400	\$90,400	\$66,100
TAXABLE VALUE				
2018	\$24,300	\$70,800	\$70,800	\$46,500
2019	\$24,300	\$90,400	\$90,400	\$66,100

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0359**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
MERITAGE HOSPITALITY GROUP INC
45 OTTAWA AVE SW STE 600
GRAND RAPIDS MI 49503-4011

Assessing Officer:
PAULA A. GRIVINS-JASTIFER
300 MONROE AVENUE N.W.
GRAND RAPIDS, MI 49503

Parcel Code: **41-01-51-115-406**
Classification: **PERSONAL**
Assessment Unit: **CITY OF GRAND RAPIDS**
County: **KENT**
School District: **GRAND RAPIDS PUBLIC SCHOOLS**
Village: **NONE**

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$387,400	\$310,500	\$310,500	(\$76,900)
2019	\$393,500	\$310,900	\$310,900	(\$82,600)
2020	\$38,700	\$277,100	\$277,100	\$238,400
TAXABLE VALUE				
2018	\$387,400	\$310,500	\$310,500	(\$76,900)
2019	\$393,500	\$310,900	\$310,900	(\$82,600)
2020	\$38,700	\$277,100	\$277,100	\$238,400

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0361**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
GRAY MANDALIN ELIZABETH HADDAD VICTORIA A
7475 TITTABAWASSEE RD
SAGINAW MI 48603-9684
Assessing Officer:
DAVID JOHNSON
4980 SHATTUCK RD.
SAGINAW, MI 48603

Parcel Code: **23-12-3-01-1003-003**
Classification: REAL
Assessment Unit: CHARTER TWP. OF SAGINAW
County: SAGINAW
School District: SAGINAW TOWNSHIP COMMUNIT
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$126,200	\$126,200	\$126,200
TAXABLE VALUE				
2020	\$0	\$126,200	\$126,200	\$126,200

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0364**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
BECRAFT SHANNON GREENWOOD WILLIS
3257 EDISON ST
TRENTON MI 48183-3647

Parcel Code: **82-54-019-03-0308-000**
Classification: REAL
Assessment Unit: CITY OF TRENTON
County: WAYNE
School District: TRENTON PUBLIC SCHOOLS
Village: NONE

Assessing Officer:
JOHN P. DAHLQUIST
2800 THIRD STREET
TRENTON, MI 48183

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$63,500	\$63,500	\$63,500
TAXABLE VALUE				
2020	\$0	\$57,471	\$57,471	\$57,471

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

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

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

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

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

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/16/2020**

Docket Number: **154-20-0366**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
CHRISTOPHER & ALISON POWLEY
229 S 6TH ST
WEST BRANCH MI 48661-1325

Assessing Officer:
KRIS V. LEWIS
4385 US-23 NORTH
ALPENA, MI 49707

Parcel Code: **04-018-360-000-040-00**
Classification: REAL
Assessment Unit: TWP. OF ALPENA
County: ALPENA
School District: ALPENA PUBLIC SCHOOLS
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$128,300	\$128,300	\$128,300
TAXABLE VALUE				
2020	\$0	\$128,300	\$128,300	\$128,300

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

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

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

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

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

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 12/16/2020**

Docket Number: **154-20-0367**

The State Tax Commission, at a meeting held on December 15, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:
JOHN HARRIS III
8480 N GENESEE RD
MOUNT MORRIS MI 48458-8945

Assessing Officer:
CARRIE BOCK
P.O. BOX 215
GENESEE, MI 48437

Parcel Code: **11-02-100-032**
Classification: REAL
Assessment Unit: TWP. OF GENESEE
County: GENESEE
School District: GENESEE SCHOOL DISTRICT
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$64,100	\$64,100	\$64,100
TAXABLE VALUE				
2020	\$0	\$55,198	\$55,198	\$55,198

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

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

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

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

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

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



Peggy L. Nolde
Chairperson

