

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

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

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

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

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

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

(7) A person to whom property is assessed under this section may appeal the state tax commission's order to the Michigan tax tribunal.

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

**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-20-0518**

The State Tax Commission, at a meeting held on August 17, 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:	76-99-71-042-000	Property Owner:	JAFFE RAITT HEUER & WEISS PC
Classification:	PERSONAL		27777 FRANKLIN RD STE 2500
County:	OAKLAND		SOUTHFIELD MI 48034-8214
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$823,210	\$868,740	\$868,740	\$45,530
2019	\$721,410	\$760,810	\$760,810	\$39,400
2020	\$668,480	\$699,210	\$699,210	\$30,730
<b>TAXABLE VALUE</b>				
2018	\$823,210	\$868,740	\$868,740	\$45,530
2019	\$721,410	\$760,810	\$760,810	\$39,400
2020	\$668,480	\$699,210	\$699,210	\$30,730

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 08/23/2021**

Docket Number: **154-21-0018**

The State Tax Commission, at a meeting held on August 17, 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: H-08-30-420-013 Classification: REAL County: WASHTENAW Assessment Unit: TWP. OF SCIO  Village: NONE School District: DEXTER COMMUNITY SCHOOL D	Property Owner: SCHUMACHER, JOHN; LOWRY, MARY 909 MALENA DR ANN ARBOR MI 48103-9313  Assessing Officer / Equalization Director: JAMES MERTE 827 N. ZEEB ROAD ANN ARBOR, MI 48103
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$194,500	\$194,500	\$194,500
 <b>TAXABLE VALUE</b>				
2020	\$0	\$135,048	\$135,048	\$135,048

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*

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0099**

The State Tax Commission, at a meeting held on August 17, 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:	17-11-24-252-003	Property Owner:	MORRIS, MARK E
Classification:	REAL		24764 CROCKER BLVD
County:	MACOMB		HARRISON TOWNSHIP MI 48045-1904
Assessment Unit:	CHARTER TWP. OF HARRISON	Assessing Officer / Equalization Director:	DEBRA J. KOPP
Village:	NONE		38151 L'ANSE CREUSE
School District:	L'ANSE CREUSE PUBLIC SCHO		HARRISON TWP., MI 48045-1996

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$75,100	\$48,900	\$48,900	(\$26,200)
 <b>TAXABLE VALUE</b>				
2020	\$67,882	\$44,207	\$44,207	(\$23,675)

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0105**

The State Tax Commission, at a meeting held on August 17, 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: 70-99-00-403-010	Property Owner: ZIMMER US INC; C/O ADVANTAX 2500 WESTFIELD DR STE 1-202 ELGIN IL 60124-7700
Classification: PERSONAL	
County: OAKLAND	
Assessment Unit: CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director: LAURIE A. TAYLOR 1000 ROCHESTER HILLS DRIVE ROCHESTER HILLS, MI 48309-3033
Village: NONE	
School District: ROCHESTER COMMUNITY SCHO	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$79,270	\$91,950	\$91,950	\$12,680
2020	\$70,610	\$83,510	\$83,510	\$12,900
2021	\$64,480	\$131,390	\$131,390	\$66,910
<b>TAXABLE VALUE</b>				
2019	\$79,270	\$91,950	\$91,950	\$12,680
2020	\$70,610	\$83,510	\$83,510	\$12,900
2021	\$64,480	\$131,390	\$131,390	\$66,910

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

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

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0111**

The State Tax Commission, at a meeting held on August 17, 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:	06-30-272-001	Property Owner:	MAYCROFT, MATTHEW
Classification:	REAL		3701 WINCHELL AVE
County:	KALAMAZOO		KALAMAZOO MI 49008-2093
Assessment Unit:	CITY OF KALAMAZOO	Assessing Officer / Equalization Director:	AARON P. POWERS
Village:	NONE		241 W. SOUTH STREET
School District:	KALAMAZOO PUBLIC SCHOOLS		KALAMAZOO, MI 49007

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$191,000	\$161,600	\$161,600	(\$29,400)
2020	\$206,700	\$175,100	\$175,100	(\$31,600)
<b>TAXABLE VALUE</b>				
2019	\$186,099	\$159,125	\$159,125	(\$26,974)
2020	\$189,634	\$162,148	\$162,148	(\$27,486)

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 08/23/2021**

Docket Number: **154-21-0114**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 38-900-10-34-351-001-06	Property Owner: AVPM MI 2 LLC
Classification: PERSONAL	8620 N BRAUNFELS AVE STE 501
County: JACKSON	SAN ANTONIO TX 78217-6360
Assessment Unit: CHARTER TWP. OF GRASS LAKE	Assessing Officer / Equalization Director:
Village: NONE	DIANE J. DEBOE
School District: GRASS LAKE COMMUNITY SCHO	P.O. BOX 216
	GRASS LAKE, MI 49240-0216

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$21,900	\$21,900	\$21,900
2021	\$0	\$25,200	\$25,200	\$25,200
 <b>TAXABLE VALUE</b>				
2020	\$0	\$21,900	\$21,900	\$21,900
2021	\$0	\$25,200	\$25,200	\$25,200

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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0115**

The State Tax Commission, at a meeting held on August 17, 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:	133-900-000-025-00	Property Owner:	ZIMMER US INC; C/O ADVANTAX
Classification:	PERSONAL		2500 WESTFIELD DR STE 1-202
County:	IOSCO		ELGIN IL 60124-7700
Assessment Unit:	CITY OF TAWAS CITY	Assessing Officer / Equalization Director:	
			RHONDA L. SELLS
Village:	NONE		P.O. BOX 568
School District:	TAWAS AREA SCHOOLS		TAWAS CITY, MI 48764-0568

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$205,700	\$205,700	\$205,700
 <b>TAXABLE VALUE</b>				
2021	\$0	\$205,700	\$205,700	\$205,700

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](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.



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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0116**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	38-000-15-19-130-041-01	Property Owner:	KUTCHA, GERALD W & JANICE
Classification:	REAL		219 HIGHLAND DR
County:	JACKSON		JACKSON MI 49240-9025
Assessment Unit:	CHARTER TWP. OF GRASS LAKE	Assessing Officer / Equalization Director:	DIANE J. DEBOE
Village:	NONE		P.O. BOX 216
School District:	GRASS LAKE COMMUNITY SCHO		GRASS LAKE, MI 49240-0216

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$201,900	\$196,900	\$196,900	(\$5,000)
2020	\$203,000	\$198,000	\$198,000	(\$5,000)
<b>TAXABLE VALUE</b>				
2019	\$144,301	\$142,458	\$142,458	(\$1,843)
2020	\$147,402	\$145,165	\$145,165	(\$2,237)

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0131**

The State Tax Commission, at a meeting held on August 17, 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:	122-900-000-047-00	Property Owner:	AUSTIN POWDER GREAT LAKES LLC
Classification:	PERSONAL		600 SUPERIOR AVE E STE 1810
County:	PRESQUE ISLE		CLEVELAND OH 44114-2623
Assessment Unit:	TWP. OF PRESQUE ISLE	Assessing Officer / Equalization Director:	
			LAURIE A. SPENCER
Village:	NONE		12653 E. GRAND LAKE RD.
School District:	ALPENA PUBLIC SCHOOLS		PRESQUE ISLE, MI 49777

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$211,650	\$0	\$0	(\$211,650)

<b>TAXABLE VALUE</b>				
2021	\$211,650	\$0	\$0	(\$211,650)

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 08/23/2021**

Docket Number: **154-21-0135**

The State Tax Commission, at a meeting held on August 17, 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: L-99-30-015-219	Property Owner: LLAMASOFT INC
Classification: PERSONAL	201 S DIVISION ST STE 200
County: WASHTENAW	ANN ARBOR MI 48104-2259
Assessment Unit: CHARTER TWP. OF PITTSFIELD	Assessing Officer / Equalization Director:
Village: NONE	BARBARA L. MCDERMOTT
School District: SALINE AREA SCHOOL DISTRICT	6201 W. MICHIGAN AVENUE
	ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$22,300	\$22,300	\$22,300

<b>TAXABLE VALUE</b>				
2021	\$0	\$22,300	\$22,300	\$22,300

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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0145**

The State Tax Commission, at a meeting held on August 17, 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:	L-99-30-044-530	Property Owner:	COHERIX INC
Classification:	PERSONAL		3980 RANCHERO DR
County:	WASHTENAW		ANN ARBOR MI 48108-2775
Assessment Unit:	CHARTER TWP. OF PITTSFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		BARBARA L. MCDERMOTT
School District:	ANN ARBOR PUBLIC SCHOOLS		6201 W. MICHIGAN AVENUE
			ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$153,200	\$168,200	\$168,200	\$15,000

<b>TAXABLE VALUE</b>				
2021	\$153,200	\$168,200	\$168,200	\$15,000

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

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

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

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

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 08/23/2021**

Docket Number: **154-21-0149**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-51-930-061-00	Property Owner:	ALLIED WASTE SYSTEMS INC
Classification:	PERSONAL		PO BOX 29246
County:	ALLEGAN		PHOENIX AZ 85038-9246
Assessment Unit:	CITY OF ALLEGAN	Assessing Officer / Equalization Director:	
			LYNDSEY E. SHEMBARGER
Village:	NONE		231 TROWBRIDGE STREET, CITY HALL
School District:	ALLEGAN PUBLIC SCHOOLS		ALLEGAN, MI 49010

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$101,800	\$117,300	\$117,300	\$15,500

<b>TAXABLE VALUE</b>				
2021	\$101,800	\$117,300	\$117,300	\$15,500

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 08/23/2021**

Docket Number: **154-21-0151**

The State Tax Commission, at a meeting held on August 17, 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:	08-14-050-002-00	Property Owner:	MATHEWS, CLINTON L & CASSIDI J
Classification:	REAL		7125 N NOFFKE DR
County:	BARRY		CALEDONIA MI 49316-8805
Assessment Unit:	TWP. OF THORNAPPLE	Assessing Officer / Equalization Director:	DANIEL R. SCHEUERMAN
Village:	NONE		200 E. MAIN STREET
School District:	THORNAPPLE KELLOGG SCHOO		MIDDLEVILLE, MI 49333

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$244,100	\$244,100	\$244,100
 <b>TAXABLE VALUE</b>				
2021	\$0	\$180,287	\$180,287	\$180,287

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 08/23/2021**

Docket Number: **154-21-0157**

The State Tax Commission, at a meeting held on August 17, 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:	44-99-05-005-690	Property Owner:	TIM HORTON RESTAURANT
Classification:	PERSONAL		493 W 12 MILE RD
County:	OAKLAND		MADISON HEIGHTS MI 48071-2422
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	LAMPHERE PUBLIC SCHOOLS		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$78,410	\$98,840	\$98,840	\$20,430

<b>TAXABLE VALUE</b>				
2020	\$78,410	\$98,840	\$98,840	\$20,430

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

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

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

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

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



Peggy L. Nolde  
Chairperson



AMENDED

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION OFFICIAL  
ORDER

Docket Number: 154-21-0164

Issued 08/23/2021 - Amended 08/26/2021

The State Tax Commission, at a meeting held on August 17, 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:	33-20-90-41-524-001	Property Owner:	MICHIGAN MEDICAL ADVANTAGE INC
Classification:	PERSONAL		101 N MAIN ST STE 430
County:	INGHAM		ANN ARBOR MI 48104-5507
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE OR NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$50,000	\$0	\$0	(\$50,000)
2020	\$51,500	\$0	\$0	(\$51,500)
<b>TAXABLE VALUE</b>				
2021	\$50,000	\$0	\$0	(\$50,000)
2020	\$51,500	\$0	\$0	(\$51,500)

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.

**Purpose of Amendment: To correct original Assessed and Taxable Values.**

Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0165**

The State Tax Commission, at a meeting held on August 17, 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:	33-20-90-41-524-010	Property Owner:	PROFESSIONAL MEDICAL CORPORATION
Classification:	PERSONAL		101 N MAIN ST STE 430
County:	INGHAM		ANN ARBOR MI 48104-5507
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 VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$2,000	\$0	\$0	(\$2,000)
 <b>TAXABLE VALUE</b>				
2021	\$2,000	\$0	\$0	(\$2,000)

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

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

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

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

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0169**

The State Tax Commission, at a meeting held on August 17, 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:	33-20-90-55-019-068	Property Owner:	BOSTON SCIENTIFIC CORP
Classification:	PERSONAL		300 BOSTON SCIENTIFIC WAY
County:	INGHAM		MARLBOROUGH MA 01752-1291
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		410 ABBOT ROAD ROOM 109
School District:	LANSING SCHOOL DISTRICT		EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$18,800	\$18,800	\$18,800
 <b>TAXABLE VALUE</b>				
2021	\$0	\$18,800	\$18,800	\$18,800

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0172**

The State Tax Commission, at a meeting held on August 17, 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: 33-20-90-19-258-300	Property Owner: DWYER, ATTORNEY, PHILLIP
Classification: PERSONAL	2327 HAMILTON RD
County: INGHAM	OKEMOS MI 48864-1611
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 VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$2,000	\$0	\$0	(\$2,000)
 <b>TAXABLE VALUE</b>				
2021	\$2,000	\$0	\$0	(\$2,000)

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

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

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

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

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0179**

The State Tax Commission, at a meeting held on August 17, 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:	74-06-999-1010-750	Property Owner:	ZIMMER US INC; C/O ADVANTAX
Classification:	PERSONAL		2500 WESTFIELD DR STE 1-202
County:	SAINT CLAIR		ELGIN IL 60124-7700
Assessment Unit:	CITY OF PORT HURON	Assessing Officer / Equalization Director:	
			RYAN P. PORTE
Village:	NONE		100 MCMORRAN BOULEVARD
School District:	PORT HURON AREA SCHOOL DI		PORT HURON, MI 48060

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$118,500	\$118,500	\$118,500
 <b>TAXABLE VALUE</b>				
2021	\$0	\$118,500	\$118,500	\$118,500

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0185**

The State Tax Commission, at a meeting held on August 17, 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:	62-50-43-001-300	Property Owner:	FLOR DRI SUPPLY CO INC
Classification:	PERSONAL		5450 W JEFFERSON AVE
County:	NEWAYGO		DETROIT MI 48209-3114
Assessment Unit:	CITY OF FREMONT	Assessing Officer / Equalization Director:	JOANN HUNT
Village:	NONE		1087 E. NEWELL STREET, BOX 885
School District:	FREMONT PUBLIC SCHOOL DIST		WHITE CLOUD, MI 49349

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$85,900	\$204,400	\$204,400	\$118,500

<b>TAXABLE VALUE</b>				
2021	\$85,900	\$204,400	\$204,400	\$118,500

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 08/23/2021**

Docket Number: **154-21-0190**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-04-017-015-30	Property Owner:	MCGOWAN, MARKIE I & WILLIAM J
Classification:	REAL		1892 56TH ST
County:	ALLEGAN		FENNVILLE MI 49408-8508
Assessment Unit:	TWP. OF CLYDE	Assessing Officer / Equalization Director:	DANIEL R. SCHEUERMAN
Village:	NONE		PO BOX 671
School District:	FENNVILLE PUBLIC SCHOOLS		FENNVILLE, MI 49408

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$104,600	\$104,600	\$104,600
 <b>TAXABLE VALUE</b>				
2021	\$0	\$57,100	\$57,100	\$57,100

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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0200**

The State Tax Commission, at a meeting held on August 17, 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: 41-14-04-376-006 Classification: REAL County: KENT Assessment Unit: CHARTER TWP. OF GRAND RAPIDS Village: NONE School District: FOREST HILLS PUBLIC SCHOOL	Property Owner: TARDIFF, CHRISTOPHER; CARSON, EMILY 1950 GARRET DR NE GRAND RAPIDS MI 49525  Assessing Officer / Equalization Director: ROBIN ROTHLEY 1836 E. BELTLINE, NE GRAND RAPIDS, MI 49525
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$80,800	\$80,800	\$80,800
 <b>TAXABLE VALUE</b>				
2021	\$0	\$70,349	\$70,349	\$70,349

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*

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0203**

The State Tax Commission, at a meeting held on August 17, 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:	4712-22-100-016	Property Owner:	PFEIL, LARRY & SHARON
Classification:	REAL		11018 CLOVERLAWN DR
County:	LIVINGSTON		BRIGHTON MI 48114-9246
Assessment Unit:	CHARTER TWP. OF BRIGHTON	Assessing Officer / Equalization Director:	STACY KALISZEWSKI
Village:	NONE		4363 BUNO ROAD
School District:	BRIGHTON AREA SCHOOLS		BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$176,300	\$163,300	\$163,300	(\$13,000)
2020	\$180,300	\$167,000	\$167,000	(\$13,300)
2021	\$182,600	\$169,200	\$169,200	(\$13,400)
<b>TAXABLE VALUE</b>				
2019	\$144,855	\$133,267	\$133,267	(\$11,588)
2020	\$147,607	\$135,799	\$135,799	(\$11,808)
2021	\$149,673	\$137,700	\$137,700	(\$11,973)

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 08/23/2021**

Docket Number: **154-21-0204**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-11-48-130-720	Property Owner:	LUSH FRESH HANDMADE COSMETICS
Classification:	PERSONAL		17370 HALL RD STE 119
County:	MACOMB		CLINTON TOWNSHIP MI 48038-4873
Assessment Unit:	CHARTER TWP. OF CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	CHIPPEWA VALLEY SCHOOLS		CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$22,700	\$47,700	\$47,700	\$25,000

<b>TAXABLE VALUE</b>				
2021	\$22,700	\$47,700	\$47,700	\$25,000

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

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

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

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

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 08/23/2021**

Docket Number: **154-21-0205**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-11-68-760-016	Property Owner:	VIEMED; SLEEP MANAGEMENT LLC
Classification:	PERSONAL		625 E KALISTE SALOOM RD
County:	MACOMB		LAFAYETTE LA 70508-2540
Assessment Unit:	CHARTER TWP. OF CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	CHIPPEWA VALLEY SCHOOLS		CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$46,100	\$46,100	\$46,100

<b>TAXABLE VALUE</b>				
2021	\$0	\$46,100	\$46,100	\$46,100

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 08/23/2021**

Docket Number: **154-21-0206**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-07-90-054-692	Property Owner:	TEAM REHABILITATION S4 LLC
Classification:	PERSONAL		33900 HARPER AVE STE 104
County:	MACOMB		CLINTON TOWNSHIP MI 48035-4258
Assessment Unit:	CHARTER TWP. OF SHELBY	Assessing Officer / Equalization Director:	
Village:	NONE		MATTHEW J. SCHMIDT
School District:	UTICA COMMUNITY SCHOOLS		52700 VAN DYKE
			SHELBY TWP., MI 48316-3572

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$23,000	\$0	\$0	(\$23,000)

<b>TAXABLE VALUE</b>				
2019	\$23,000	\$0	\$0	(\$23,000)

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

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

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

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

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0207**

The State Tax Commission, at a meeting held on August 17, 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:	25-05-08-576-030	Property Owner:	LYONS, BRIAN L & KIMBERLY S
Classification:	REAL		8501 EVANGELISTA DR
County:	GENESEE		DAVISON MI 48423-2550
Assessment Unit:	TWP. OF DAVISON	Assessing Officer / Equalization Director:	
			KAITLIN PACHECO
Village:	NONE		1280 N. IRISH ROAD
School District:	DAVISON COMMUNITY SCHOOLS		DAVISON, MI 48423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$164,200	\$164,200	\$164,200

<b>TAXABLE VALUE</b>				
2021	\$0	\$164,200	\$164,200	\$164,200

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](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 08/23/2021**

Docket Number: **154-21-0209**

The State Tax Commission, at a meeting held on August 17, 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:	33-02-02-90-530-284	Property Owner:	GENEVA CAPITAL LLC
Classification:	PERSONAL		1311 BROADWAY ST
County:	INGHAM		ALEXANDRIA MN 56308-2533
Assessment Unit:	CHARTER TWP. OF MERIDIAN	Assessing Officer / Equalization Director:	ASHLEY J. WINSTEAD
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$42,100	\$0	\$0	(\$42,100)
 <b>TAXABLE VALUE</b>				
2020	\$42,100	\$0	\$0	(\$42,100)

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0210**

The State Tax Commission, at a meeting held on August 17, 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: 08-19-26-206-006</p> <p>Classification: REAL</p> <p>County: OAKLAND</p> <p>Assessment Unit: CITY OF BIRMINGHAM</p> <p>Village: NONE</p> <p>School District: BIRMINGHAM CITY SCHOOL DIST</p>	<p>Property Owner: CONNAUGHTON REV LIVING TRUST, MARGARET M 1268 SUFFIELD AVE BIRMINGHAM MI 48009-4826</p> <p>Assessing Officer / Equalization Director: DAVID M. HIEBER 250 ELIZABETH LK RD STE 1000 W PONTIAC, MI 48341</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$236,170	\$341,840	\$341,840	\$105,670

<b>TAXABLE VALUE</b>				
2021	\$160,220	\$213,570	\$213,570	\$53,350

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

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

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

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*Peggy L. Nolde*

Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0211**

The State Tax Commission, at a meeting held on August 17, 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:	20-99-00-003-150	Property Owner:	CHATHAM HILLS APARTMENTS; BURTON CAROL MANAGEMENT
Classification:	PERSONAL		4832 RICHMOND RD STE 200 CLEVELAND OH 44128-5993
County:	OAKLAND	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Assessment Unit:	CITY OF FARMINGTON		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341
Village:	NONE		
School District:	FARMINGTON PUBLIC SCHOOL D		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$22,500	\$63,070	\$63,070	\$40,570

<b>TAXABLE VALUE</b>				
2021	\$22,500	\$63,070	\$63,070	\$40,570

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

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

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0213**

The State Tax Commission, at a meeting held on August 17, 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:	19-20-50-36-203-029	Property Owner:	REYES, EDGARDO ORTIZ
Classification:	REAL		3982 GALLOP RD
County:	CLINTON		EAST LANSING MI 48823-6196
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$16,000	\$127,300	\$127,300	\$111,300
 <b>TAXABLE VALUE</b>				
2021	\$16,000	\$127,300	\$127,300	\$111,300

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

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

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

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

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



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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0214**

The State Tax Commission, at a meeting held on August 17, 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: 19-20-90-55-020-012	Property Owner: KAPALA HEATING & AIR CONDITIONING
Classification: PERSONAL	1575 IMLAY CITY RD
County: CLINTON	LAPEER MI 48446-3175
Assessment Unit: CITY OF EAST LANSING	Assessing Officer / Equalization Director:
Village: NONE	DAVID C. LEE
School District: LANSING SCHOOL DISTRICT	410 ABBOT ROAD ROOM 109
	EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$1,300	\$0	\$0	(\$1,300)
2021	\$1,300	\$0	\$0	(\$1,300)
 <b>TAXABLE VALUE</b>				
2020	\$1,300	\$0	\$0	(\$1,300)
2021	\$1,300	\$0	\$0	(\$1,300)

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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0216**

The State Tax Commission, at a meeting held on August 17, 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:	06-91-061-743	Property Owner:	HARBOR FARMZ NORTH LLC
Classification:	PERSONAL		55 CAMPAU AVE NW STE 300
County:	KALAMAZOO		GRAND RAPIDS MI 49503-2642
Assessment Unit:	CITY OF KALAMAZOO	Assessing Officer / Equalization Director:	AARON P. POWERS
Village:	NONE		241 W. SOUTH STREET
School District:	COMSTOCK PUBLIC SCHOOLS		KALAMAZOO, MI 49007

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$1,276,400	\$1,276,400	\$1,276,400
 <b>TAXABLE VALUE</b>				
2021	\$0	\$1,276,400	\$1,276,400	\$1,276,400

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0217**

The State Tax Commission, at a meeting held on August 17, 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:	41-01-51-112-122	Property Owner:	COMPASS INSURANCE AGENCY INC
Classification:	PERSONAL		280 ANN ST NW
County:	KENT		GRAND RAPIDS MI 49504-2016
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	
			PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS PUBLIC SCHOOL		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$8,300	\$115,200	\$115,200	\$106,900
2020	\$8,800	\$108,200	\$108,200	\$99,400
2021	\$112,100	\$111,900	\$111,900	(\$200)
<b>TAXABLE VALUE</b>				
2019	\$8,300	\$115,200	\$115,200	\$106,900
2020	\$8,800	\$108,200	\$108,200	\$99,400
2021	\$112,100	\$111,900	\$111,900	(\$200)

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

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

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0218**

The State Tax Commission, at a meeting held on August 17, 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:	41-01-51-116-367	Property Owner:	280 ANN LLC
Classification:	PERSONAL		280 ANN ST NW
County:	KENT		GRAND RAPIDS MI 49504-2016
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	
Village:	NONE		PAULA A. GRIVINS-JASTIFER
School District:	GRAND RAPIDS PUBLIC SCHOOL		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$4,000	\$20,900	\$20,900	\$16,900
2020	\$4,500	\$15,300	\$15,300	\$10,800
<b>TAXABLE VALUE</b>				
2019	\$4,000	\$20,900	\$20,900	\$16,900
2020	\$4,500	\$15,300	\$15,300	\$10,800

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

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

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0219**

The State Tax Commission, at a meeting held on August 17, 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: 41-01-51-117-283          Classification: PERSONAL          County: KENT          Assessment Unit: CITY OF GRAND RAPIDS          Village: NONE          School District: GRAND RAPIDS PUBLIC SCHOOL</p>	<p>Property Owner:          ZIMMER US INC; C/O ADVANTAX          2500 WESTFIELD DR STE 1-202          ELGIN IL 60124-7700</p> <p>Assessing Officer / Equalization Director:          PAULA A. GRIVINS-JASTIFER          300 MONROE AVENUE N.W.          GRAND RAPIDS, MI 49503</p>
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$105,500	\$105,500	\$105,500
 <b>TAXABLE VALUE</b>				
2021	\$0	\$105,500	\$105,500	\$105,500

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

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

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

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

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 Peggy L. Nolde  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0220**

The State Tax Commission, at a meeting held on August 17, 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: 41-01-51-117-284	Property Owner: ZIMMER US INC; C/O ADVANTAX
Classification: PERSONAL	2500 WESTFIELD DR STE 1-202
County: KENT	ELGIN IL 60124-7700
Assessment Unit: CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:
Village: NONE	PAULA A. GRIVINS-JASTIFER
School District: GRAND RAPIDS PUBLIC SCHOOL	300 MONROE AVENUE N.W.
	GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$984,600	\$984,600	\$984,600
 <b>TAXABLE VALUE</b>				
2021	\$0	\$984,600	\$984,600	\$984,600

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0221**

The State Tax Commission, at a meeting held on August 17, 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:	41-01-51-117-285	Property Owner:	ZIMMER US INC; C/O ADVANTAX
Classification:	PERSONAL		2500 WESTFIELD DR STE 1-202
County:	KENT		ELGIN IL 60124-7700
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS PUBLIC SCHOOL		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$126,500	\$126,500	\$126,500
 <b>TAXABLE VALUE</b>				
2021	\$0	\$126,500	\$126,500	\$126,500

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

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

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0226**

The State Tax Commission, at a meeting held on August 17, 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:	CA0-130-2140-00	Property Owner:	UPDIKE, JEFFREY & SHARON
Classification:	REAL		12333 STEPHENSON RD
County:	LENAWEE		BROOKLYN MI 49230-9028
Assessment Unit:	TWP. OF CAMBRIDGE	Assessing Officer / Equalization Director:	MARCHELLE L. DELONG
Village:	NONE		301 N. MAIN STREET, COURTHOUSE
School District:	ONSTED COMMUNITY SCHOOLS		ADRIAN, MI 49221

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$22,400	\$177,100	\$177,100	\$154,700

<b>TAXABLE VALUE</b>				
2021	\$12,292	\$167,264	\$167,264	\$154,972

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

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

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

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

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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0228**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-11-48-401-686	Property Owner:	LAKESIDE OPHTHALMOLOGY CENTER; MOBLEY MD PC, ROBERT G
Classification:	PERSONAL		42524 HAYES RD STE 400
County:	MACOMB		CLINTON TOWNSHIP MI 48083-3643
Assessment Unit:	CHARTER TWP. OF CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	CHIPPEWA VALLEY SCHOOLS		CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$149,500	\$177,100	\$177,100	\$27,600
2020	\$136,400	\$193,200	\$193,200	\$56,800
<b>TAXABLE VALUE</b>				
2019	\$149,500	\$177,100	\$177,100	\$27,600
2020	\$136,400	\$193,200	\$193,200	\$56,800

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).

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0229**

The State Tax Commission, at a meeting held on August 17, 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:	20-09-79-20877-1	Property Owner:	TARGET CORPORATION #2113
Classification:	PERSONAL		PO BOX 9456
County:	MACOMB		MINNEAPOLIS MN 55440-9456
Assessment Unit:	TWP. OF MACOMB	Assessing Officer / Equalization Director:	
			DANIEL P. HICKEY
Village:	NONE		54111 BROUGHTON ROAD
School District:	CHIPPEWA VALLEY SCHOOLS		MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$478,200	\$513,690	\$513,690	\$35,490

<b>TAXABLE VALUE</b>				
2021	\$478,200	\$513,690	\$513,690	\$35,490

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

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

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

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*Peggy L. Nolde*

Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0230**

The State Tax Commission, at a meeting held on August 17, 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: 12-99-02-176-176  Classification: PERSONAL County: MACOMB Assessment Unit: CITY OF WARREN  Village: NONE School District: VAN DYKE PUBLIC SCHOOLS	Property Owner: SPARTAN PARTNERS PROPERTIES LLC; AEY CAPITAL LLC PO BOX 36926 GROSSE POINTE FARMS MI 49236-0926  Assessing Officer / Equalization Director: JENNIFER M. CZEISZPERGER ONE CITY SQUARE STE. 310 WARREN, MI 48093
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$567,947	\$640,580	\$640,580	\$72,633
2021	\$600,000	\$734,879	\$734,879	\$134,879
 <b>TAXABLE VALUE</b>				
2020	\$567,947	\$640,580	\$640,580	\$72,633
2021	\$600,000	\$734,879	\$734,879	\$134,879

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0231**

The State Tax Commission, at a meeting held on August 17, 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:	051-160-001-01	Property Owner:	VASICEK, TODD & CHRISTINA
Classification:	REAL		PO BOX 443
County:	MISSAUKEE		LAKE CITY MI 49651-0443
Assessment Unit:	CITY OF LAKE CITY	Assessing Officer / Equalization Director:	LINDA M. MONROE
Village:	NONE		P.O. BOX 325
School District:	LAKE CITY AREA SCHOOL DISTRI		CADILLAC, MI 49601

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$14,700	\$110,600	\$110,600	\$95,900
2021	\$17,200	\$120,300	\$120,300	\$103,100
<b>TAXABLE VALUE</b>				
2020	\$13,654	\$109,554	\$109,554	\$95,900
2021	\$13,845	\$111,087	\$111,087	\$97,242

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 08/23/2021**

Docket Number: **154-21-0235**

The State Tax Commission, at a meeting held on August 17, 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:	05-43-900-001-05	Property Owner:	FIFTH THIRD BANK
Classification:	PERSONAL		38 FOUNTAIN SQUARE PLZ MD 10ATA1
County:	ANTRIM		CINCINNATI OH 45263-3012
Assessment Unit:	TWP. OF ELK RAPIDS	Assessing Officer / Equalization Director:	KARLEEN A. HELMREICH
Village:	Village of ELK RAPIDS		P.O. BOX 365
School District:	ELK RAPIDS SCHOOLS		ELK RAPIDS, MI 49629

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$25,000	\$0	\$0	(\$25,000)
2021	\$25,000	\$0	\$0	(\$25,000)
<b>TAXABLE VALUE</b>				
2020	\$25,000	\$0	\$0	(\$25,000)
2021	\$25,000	\$0	\$0	(\$25,000)

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

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

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

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

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 08/23/2021**

Docket Number: **154-21-0236**

The State Tax Commission, at a meeting held on August 17, 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:	132-P10-005-000-00	Property Owner:	BAKER ESTATE, WILLIAM B
Classification:	REAL		111 E NORTH ST PO BOX 306
County:	IOSCO		TAWAS CITY MI 48763-0306
Assessment Unit:	CITY OF TAWAS CITY	Assessing Officer / Equalization Director:	
			RHONDA L. SELLS
Village:	NONE		P.O. BOX 568
School District:	TAWAS AREA SCHOOLS		TAWAS CITY, MI 48764-0568

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$71,000	\$71,000	\$71,000

<b>TAXABLE VALUE</b>				
2021	\$0	\$59,049	\$59,049	\$59,049

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 08/23/2021**

Docket Number: **154-21-0237**

The State Tax Commission, at a meeting held on August 17, 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:	41-22-11-131-005	Property Owner:	VANDERMATE, JONATHAN; JOHNSON, ANGELA
Classification:	REAL		3554 68TH ST SE
County:	KENT		CALEDONIA MI 49316-9140
Assessment Unit:	CHARTER TWP. OF GAINES	Assessing Officer / Equalization Director:	MEGAN VANHOOSE
Village:	NONE		8555 KALAMAZOO AVENUE S.E.
School District:	CALEDONIA COMMUNITY SCHO		CALEDONIA, MI 49316

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$86,500	\$86,500	\$86,500
<b>TAXABLE VALUE</b>				
2021	\$0	\$59,515	\$59,515	\$59,515

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 08/23/2021**

Docket Number: **154-21-0238**

The State Tax Commission, at a meeting held on August 17, 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:	41-01-51-115-568	Property Owner:	OPTION CARE
Classification:	PERSONAL		3000 LAKESIDE DR STE 300N
County:	KENT		BANNOCKBURN IL 60015-5405
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	
			PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS PUBLIC SCHOOL		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$100,000	\$268,100	\$268,100	\$168,100
2020	\$80,500	\$226,800	\$226,800	\$146,300
2021	\$510,600	\$264,000	\$264,000	(\$246,600)
<b>TAXABLE VALUE</b>				
2019	\$100,000	\$268,100	\$268,100	\$168,100
2020	\$80,500	\$226,800	\$226,800	\$146,300
2021	\$510,600	\$264,000	\$264,000	(\$246,600)

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 08/23/2021**

Docket Number: **154-21-0239**

The State Tax Commission, at a meeting held on August 17, 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:	41-01-51-116-655	Property Owner:	STUDIO PARKING LLC
Classification:	PERSONAL		2121 CELEBRATION DR NE
County:	KENT		GRAND RAPIDS MI 49525-9302
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS PUBLIC SCHOOL		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$127,900	\$405,600	\$405,600	\$277,700
2021	\$332,300	\$349,100	\$349,100	\$16,800
<b>TAXABLE VALUE</b>				
2020	\$127,900	\$405,600	\$405,600	\$277,700
2021	\$332,300	\$349,100	\$349,100	\$16,800

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 08/23/2021**

Docket Number: **154-21-0240**

The State Tax Commission, at a meeting held on August 17, 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:	41-18-02-453-002	Property Owner:	DICK, NATHANAEL
Classification:	REAL		1819 KEYHILL AVE SE
County:	KENT		KENTWOOD MI 49546-4355
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	EVAN JOHNSON
Village:	NONE		P.O. BOX 8848
School District:	KENTWOOD PUBLIC SCHOOLS		KENTWOOD, MI 49518

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$120,800	\$120,800	\$120,800

<b>TAXABLE VALUE</b>				
2021	\$0	\$98,967	\$98,967	\$98,967

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 08/23/2021**

Docket Number: **154-21-0242**

The State Tax Commission, at a meeting held on August 17, 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:	76-24-11-226-048	Property Owner:	BETHANY BAPTIST CHURCH
Classification:	REAL		15122 W CHICAGO ST
County:	OAKLAND		DETROIT MI 48228-2357
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$48,980	\$48,980	\$48,980
2020	\$0	\$48,950	\$48,950	\$48,950
2021	\$0	\$52,550	\$52,550	\$52,550
<b>TAXABLE VALUE</b>				
2019	\$0	\$48,980	\$48,980	\$48,980
2020	\$0	\$48,950	\$48,950	\$48,950
2021	\$0	\$49,630	\$49,630	\$49,630

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 08/23/2021**

Docket Number: **154-21-0244**

The State Tax Commission, at a meeting held on August 17, 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:	46-999-00-2021-056	Property Owner:	MONOLITHIC POWER SYSTEMS INC
Classification:	PERSONAL		79 GREAT OAKS BLVD
County:	WAYNE		SAN JOSE CA 95119-1311
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		33000 CIVIC CENTER DRIVE
School District:	LIVONIA PUBLIC SCHOOLS		LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$25,000	\$638,900	\$638,900	\$613,900
<b>TAXABLE VALUE</b>				
2021	\$25,000	\$638,900	\$638,900	\$613,900

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0248**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-11-47-801-556	Property Owner:	ADVANCED ANIMAL EMERGENCY
Classification:	PERSONAL		43731 N GRATIOT AVE
County:	MACOMB		CLINTON TOWNSHIP MI 48036-3303
Assessment Unit:	CHARTER TWP. OF CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	MOUNT CLEMENS COMMUNITY		CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$103,900	\$130,700	\$130,700	\$26,800

<b>TAXABLE VALUE</b>				
2020	\$103,900	\$130,700	\$130,700	\$26,800

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 08/23/2021**

Docket Number: **154-21-0252**

The State Tax Commission, at a meeting held on August 17, 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:	12-99-02-270-631	Property Owner:	DE-CAL INC
Classification:	PERSONAL		24659 SCHOENHERR RD
County:	MACOMB		WARREN MI 48089-4775
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER
Village:	NONE		ONE CITY SQUARE STE. 310
School District:	VAN DYKE PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$275,000	\$327,997	\$327,997	\$52,997

<b>TAXABLE VALUE</b>				
2021	\$275,000	\$327,997	\$327,997	\$52,997

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 08/23/2021**

Docket Number: **154-21-0253**

The State Tax Commission, at a meeting held on August 17, 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: 12-99-04-507-900  Classification: PERSONAL County: MACOMB Assessment Unit: CITY OF WARREN  Village: NONE School District: CENTER LINE PUBLIC SCHOOLS	Property Owner: NORTH AMERICAN SPECIALIZED TRANSPORT CO 24705 MOUND RD WARREN MI 48091-5333  Assessing Officer / Equalization Director: JENNIFER M. CZEISZPERGER ONE CITY SQUARE STE. 310 WARREN, MI 48093
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$11,148	\$91,237	\$91,237	\$80,089
2020	\$25,000	\$118,185	\$118,185	\$93,185
 <b>TAXABLE VALUE</b>				
2019	\$11,148	\$91,237	\$91,237	\$80,089
2020	\$25,000	\$118,185	\$118,185	\$93,185

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0254**

The State Tax Commission, at a meeting held on August 17, 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:	010-011-400-045-00	Property Owner:	DREFFS, JASON C
Classification:	REAL		1506 MCCOY RD
County:	OTSEGO		GAYLORD MI 49735-9117
Assessment Unit:	TWP. OF BAGLEY	Assessing Officer / Equalization Director:	JASON G. WOODCOX
Village:	NONE		P.O. BOX 52
School District:	GAYLORD COMMUNITY SCHOOL		GAYLORD, MI 49734

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$26,900	\$26,900	\$26,900

<b>TAXABLE VALUE</b>				
2021	\$0	\$20,441	\$20,441	\$20,441

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.



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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0255**

The State Tax Commission, at a meeting held on August 17, 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:	74-15-550-0026-000	Property Owner:	SCHRECONGOST, RYAN & ANDREA
Classification:	REAL		4941 IROQUOIS TRL
County:	SAINT CLAIR		NORTH STREET MI 48049-4515
Assessment Unit:	TWP. OF CLYDE	Assessing Officer / Equalization Director:	ELISHA A. MESSINA
Village:	NONE		3350 VINCENT ROAD
School District:	PORT HURON AREA SCHOOL DI		NORTH STREET, MI 48049

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$91,800	\$91,800	\$91,800
 <b>TAXABLE VALUE</b>				
2020	\$0	\$86,800	\$86,800	\$86,800

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).

**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*

Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0256**

The State Tax Commission, at a meeting held on August 17, 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: 56-999-00-2040-003 Classification: PERSONAL County: WAYNE Assessment Unit: CITY OF WESTLAND Village: NONE School District: WAYNE-WESTLAND COMMUNITY	Property Owner: PARTY CITY CORPORATION - 430 TAX DEPT 25 GREEN POND RD STE 1 ROCKWAY NJ 07866-2047 Assessing Officer / Equalization Director: JENNIFER E. STAMPER 36300 WARREN ROAD WESTLAND, MI 48185
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$101,300	\$110,800	\$110,800	\$9,500
 <b>TAXABLE VALUE</b>				
2021	\$101,300	\$110,800	\$110,800	\$9,500

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0257**

The State Tax Commission, at a meeting held on August 17, 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: 05-06-425-017-00	Property Owner: JELSEMA, TIMOTHY & NATALIE
Classification: REAL	6195 EGAN AVE
County: ANTRIM	CALEDONIA MI 49316-7572
Assessment Unit: TWP. OF ELK RAPIDS	Assessing Officer / Equalization Director:
Village: NONE	KARLEEN A. HELMREICH
School District: ELK RAPIDS SCHOOLS	P.O. BOX 365
	ELK RAPIDS, MI 49629

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$158,400	\$158,400	\$158,400

<b>TAXABLE VALUE</b>				
2021	\$0	\$145,126	\$145,126	\$145,126

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*

Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0259**

The State Tax Commission, at a meeting held on August 17, 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:	19-070-036-300-015-02	Property Owner:	CITY OF GRAND LEDGE
Classification:	REAL		310 GREENWOOD ST
County:	CLINTON		GRAND LEDGE MI 48837-1651
Assessment Unit:	TWP. OF EAGLE	Assessing Officer / Equalization Director:	
			RANDY L. JEWELL
Village:	NONE		298 BONNIE BROOK DRIVE
School District:	GRAND LEDGE PUBLIC SCHOOL		CHARLOTTE, MI 48813

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$6,300	\$0	\$0	(\$6,300)
 <b>TAXABLE VALUE</b>				
2019	\$6,286	\$0	\$0	(\$6,286)

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](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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0262**

The State Tax Commission, at a meeting held on August 17, 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:	33-20-90-52-071-000	Property Owner:	AT&T MOBILITY LLC
Classification:	PERSONAL		1010 PINE ST RM # 9E-L-01
County:	INGHAM		SAINT LOUIS MO 63101-2015
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOT ROAD ROOM 109
School District:	LANSING SCHOOL DISTRICT		EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$500	\$0	\$0	(\$500)
2020	\$1,500	\$0	\$0	(\$1,500)
2021	\$1,400	\$0	\$0	(\$1,400)
<b>TAXABLE VALUE</b>				
2019	\$500	\$0	\$0	(\$500)
2020	\$1,500	\$0	\$0	(\$1,500)
2021	\$1,400	\$0	\$0	(\$1,400)

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 08/23/2021**

Docket Number: **154-21-0265**

The State Tax Commission, at a meeting held on August 17, 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:	12-99-02-401-580	Property Owner:	LINDE LEASED EQUIPMENT
Classification:	PERSONAL		10 RIVERVIEW DR
County:	MACOMB		DANBURY CT 06810-6268
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER
Village:	NONE		ONE CITY SQUARE STE. 310
School District:	VAN DYKE PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$6,000	\$5,598	\$5,598	(\$402)

<b>TAXABLE VALUE</b>				
2021	\$6,000	\$5,598	\$5,598	(\$402)

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0266**

The State Tax Commission, at a meeting held on August 17, 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:	12-99-05-654-620	Property Owner:	LINDE LEASED EQUIPMENT
Classification:	PERSONAL		10 RIVERVIEW DR
County:	MACOMB		DANBURY CT 06810-6268
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER
Village:	NONE		ONE CITY SQUARE STE. 310
School District:	WARREN WOODS PUBLIC SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$20,000	\$34,707	\$34,707	\$14,707

<b>TAXABLE VALUE</b>				
2021	\$20,000	\$34,707	\$34,707	\$14,707

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0267**

The State Tax Commission, at a meeting held on August 17, 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:	12-99-06-932-286	Property Owner:	HERITAGE-CRYSTAL CLEAN LLC
Classification:	PERSONAL		2175 POINT BLVD STE 375
County:	MACOMB		ELGIN IL 60123-9211
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER
Village:	NONE		ONE CITY SQUARE STE. 310
School District:	WARREN CONSOLIDATED SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$30,000	\$39,773	\$39,773	\$9,773

<b>TAXABLE VALUE</b>				
2021	\$30,000	\$39,773	\$39,773	\$9,773

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 08/23/2021**

Docket Number: **154-21-0268**

The State Tax Commission, at a meeting held on August 17, 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:	12-99-06-935-150	Property Owner:	LINDE LEASED EQUIPMENT
Classification:	PERSONAL		10 RIVERVIEW DR
County:	MACOMB		DANBURY CT 06810-6268
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER
Village:	NONE		ONE CITY SQUARE STE. 310
School District:	WARREN CONSOLIDATED SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$70,000	\$68,180	\$68,180	(\$1,820)

<b>TAXABLE VALUE</b>				
2021	\$70,000	\$68,180	\$68,180	(\$1,820)

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 08/23/2021**

Docket Number: **154-21-0272**

The State Tax Commission, at a meeting held on August 17, 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: 61-10-006-200-0025-00          Classification: REAL          County: MUSKEGON          Assessment Unit: CHARTER TWP. OF MUSKEGON          Village: NONE          School District: REETHS-PUFFER SCHOOLS</p>	<p>Property Owner:          STARR, JAMES EDWARD &amp; JOYCE MARIE          658 TERRACE POINT DR          MUSKEGON MI 49440-1117</p> <p>Assessing Officer / Equalization Director:          PENNY L. GOOD          1990 E. APPLE AVENUE          MUSKEGON, MI 49442</p>
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$57,000	\$57,000	\$57,000

<b>TAXABLE VALUE</b>				
2021	\$0	\$36,946	\$36,946	\$36,946

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.



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 Peggy L. Nolde  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0273**

The State Tax Commission, at a meeting held on August 17, 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:	46-999-00-3281-000	Property Owner:	XYLEM DEWATERING SOLUTIONS
Classification:	PERSONAL		84 FLOODGATE RD
County:	WAYNE		BRIDGEPORT NJ 08014-1001
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		33000 CIVIC CENTER DRIVE
School District:	LIVONIA PUBLIC SCHOOLS		LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$5,000	\$481,500	\$481,500	\$476,500
2020	\$5,000	\$558,000	\$558,000	\$553,000
2021	\$5,000	\$505,500	\$505,500	\$500,500
<b>TAXABLE VALUE</b>				
2019	\$5,000	\$481,500	\$481,500	\$476,500
2020	\$5,000	\$558,000	\$558,000	\$553,000
2021	\$5,000	\$505,500	\$505,500	\$500,500

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 08/23/2021**

Docket Number: **154-21-0277**

The State Tax Commission, at a meeting held on August 17, 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:	79-008-01-0163-001	Property Owner:	FREDERICK, SCOTT
Classification:	REAL		18401 GAYLORD ST
County:	WAYNE		REDFORD MI 48240-1971
Assessment Unit:	CHARTER TWP. OF REDFORD	Assessing Officer / Equalization Director:	JESSICA V. GRACER
Village:	NONE		38110 EXECUTIVE DRIVE STE. 200
School District:	REDFORD UNION SCHOOLS		WESTLAND, MI 48185

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$56,600	\$56,600	\$56,600

<b>TAXABLE VALUE</b>				
2021	\$0	\$27,433	\$27,433	\$27,433

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 08/23/2021**

Docket Number: **154-21-0279**

The State Tax Commission, at a meeting held on August 17, 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: 09-90-00-081-249 Classification: PERSONAL County: WASHTENAW Assessment Unit: CITY OF ANN ARBOR  Village: NONE School District: ANN ARBOR PUBLIC SCHOOLS	Property Owner: NORTHERN UNITED HOLDINGS LLC 2319 BISHOP CIR E DEXTER MI 48130-1567  Assessing Officer / Equalization Director: GERARD T. MARKEY 301 E. HURON STREET ANN ARBOR, MI 48104
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$183,400	\$1,200	\$1,200	(\$182,200)
2020	\$162,900	\$1,100	\$1,100	(\$161,800)
 <b>TAXABLE VALUE</b>				
2019	\$183,400	\$1,200	\$1,200	(\$182,200)
2020	\$162,900	\$1,100	\$1,100	(\$161,800)

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0280**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-13-9999-2021-01-0	Property Owner:	WELLS FARGO VENDOR FINANCIAL SERVICE LLC; C/O PROPERTY TAX COMPLIANCE PO BOX 36200 BILLINGS MT 59107-6200
Classification:	PERSONAL	Assessing Officer / Equalization Director:	SHALICE NORTHROP 51951 M 40 MARCELLUS, MI 49067
County:	BERRIEN		
Assessment Unit:	TWP. OF NEW BUFFALO		
Village:	NONE		
School District:	NEW BUFFALO AREA SCHOOLS		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$37,453	\$37,453	\$37,453
<b>TAXABLE VALUE</b>				
2021	\$0	\$37,453	\$37,453	\$37,453

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 08/23/2021**

Docket Number: **154-21-0281**

The State Tax Commission, at a meeting held on August 17, 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:	27-04-20-802-000	Property Owner:	THOMASINI, DAVID F
Classification:	REAL		N10612 STATE HIGHWAY M-64
County:	GOGEBIC		MARENISCO MI 49947-9728
Assessment Unit:	TWP. OF MARENISCO	Assessing Officer / Equalization Director:	WILLIAM AILI
Village:	NONE		P.O. BOX 198
School District:	WAKEFIELD-MARENISCO SCHOO		MARENISCO, MI 49947

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$44,539	\$44,539	\$44,539

<b>TAXABLE VALUE</b>				
2021	\$0	\$41,964	\$41,964	\$41,964

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 08/23/2021**

Docket Number: **154-21-0282**

The State Tax Commission, at a meeting held on August 17, 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: 41-01-51-114-799	Property Owner: W&W DENTISTRY PLC
Classification: PERSONAL	2000 43RD ST SE STE C
County: KENT	GRAND RAPIDS MI 49508-8700
Assessment Unit: CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:
Village: NONE	PAULA A. GRIVINS-JASTIFER
School District: KENTWOOD PUBLIC SCHOOLS	300 MONROE AVENUE N.W.
	GRAND RAPIDS, MI 49503

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$92,000	\$100,400	\$100,400	\$8,400
 <b>TAXABLE VALUE</b>				
2020	\$92,000	\$100,400	\$100,400	\$8,400

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.



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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0283**

The State Tax Commission, at a meeting held on August 17, 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:	41-01-51-116-770	Property Owner:	MEGA-BEV GR 29 LLC
Classification:	PERSONAL		11901 6 1/2 MILE RD
County:	KENT		BATTLE CREEK MI 49014-9515
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	KENTWOOD PUBLIC SCHOOLS		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$128,000	\$168,400	\$168,400	\$40,400

<b>TAXABLE VALUE</b>				
2020	\$128,000	\$168,400	\$168,400	\$40,400

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 08/23/2021**

Docket Number: **154-21-0284**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-86-024-323	Property Owner:	BLAIN'S FARM & FLEET
Classification:	PERSONAL		3507 E RACINE ST
County:	KENT		JANESVILLE WI 53546-2320
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	
			KELLY A. SMITH
Village:	NONE		4243 REMEMEBRANCE ROAD N.W.
School District:	GRANDVILLE PUBLIC SCHOOLS		WALKER, MI 49544

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$877,300	\$877,300	\$877,300
 <b>TAXABLE VALUE</b>				
2021	\$0	\$877,300	\$877,300	\$877,300

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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0285**

The State Tax Commission, at a meeting held on August 17, 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:	12-99-01-078-720	Property Owner:	FOSTER MACHINED PRODUCTS
Classification:	PERSONAL		24784 THOMAS ST
County:	MACOMB		WARREN MI 48091-5851
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER
Village:	NONE		ONE CITY SQUARE STE. 310
School District:	FITZGERALD PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$25,000	\$200,615	\$200,615	\$175,615
2020	\$100,000	\$222,718	\$222,718	\$122,718
2021	\$100,000	\$191,819	\$191,819	\$91,819
<b>TAXABLE VALUE</b>				
2019	\$25,000	\$200,615	\$200,615	\$175,615
2020	\$100,000	\$222,718	\$222,718	\$122,718
2021	\$100,000	\$191,819	\$191,819	\$91,819

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 08/23/2021**

Docket Number: **154-21-0287**

The State Tax Commission, at a meeting held on August 17, 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:	22-99-80-375-621	Property Owner:	ORTHOFIX US LLC
Classification:	PERSONAL		3451 PLANO PKWY
County:	OAKLAND		LEWISVILLE TX 75056-9453
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN
Village:	NONE		31555 ELEVEN MILE
School District:	FARMINGTON PUBLIC SCHOOL D		FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$29,280	\$40,080	\$40,080	\$10,800

<b>TAXABLE VALUE</b>				
2021	\$29,280	\$40,080	\$40,080	\$10,800

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 08/23/2021**

Docket Number: **154-21-0290**

The State Tax Commission, at a meeting held on August 17, 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: 74-14-109-0065-000  Classification: REAL County: SAINT CLAIR Assessment Unit: TWP. OF CLAY  Village: NONE School District: ALGONAC COMMUNITY SCHOOL	Property Owner: BADALUCCO REVOCABLE LIVING TRUST, SUSAN L 8190 ANCHOR BAY DR CLAY MI 48001-3500  Assessing Officer / Equalization Director: CHARI L. LAWTON P.O. BOX 429 ALGONAC, MI 48001
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$535,500	\$535,500	\$535,500
 <b>TAXABLE VALUE</b>				
2021	\$0	\$292,700	\$292,700	\$292,700

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](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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0291**

The State Tax Commission, at a meeting held on August 17, 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:	002-025-200-0900-00	Property Owner:	GRAFF TRUST, ARTHUR
Classification:	REAL		1566 GRACEFERN LN
County:	TUSCOLA		CARO MI 48723-8716
Assessment Unit:	CHARTER TWP. OF ALMER	Assessing Officer / Equalization Director:	MARIANNE H. DAILY
Village:	NONE		215 N. STATE STREET STE. 2
School District:	CARO COMMUNITY SCHOOLS		CARO, MI 48723

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$206,400	\$121,400	\$121,400	(\$85,000)
2020	\$206,800	\$122,200	\$122,200	(\$84,600)
2021	\$215,400	\$127,600	\$127,600	(\$87,800)
<b>TAXABLE VALUE</b>				
2019	\$130,155	\$86,142	\$86,142	(\$44,013)
2020	\$132,627	\$87,778	\$87,778	(\$44,849)
2021	\$134,483	\$89,006	\$89,006	(\$45,477)

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 08/23/2021**

Docket Number: **154-21-0292**

The State Tax Commission, at a meeting held on August 17, 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:	82-33-014-01-0356-000	Property Owner:	SHARAA, IMAD; ABAZEEK, JASMINE
Classification:	REAL		35305 CURTIS RD
County:	WAYNE		LIVONIA MI 48152-2987
Assessment Unit:	CITY OF DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	KIMBERLY COMER
Village:	NONE		6045 FENTON AVENUE
School District:	CRESTWOOD SCHOOL DISTRICT		DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$59,200	\$59,200	\$59,200

<b>TAXABLE VALUE</b>				
2021	\$0	\$39,236	\$39,236	\$39,236

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 08/23/2021**

Docket Number: **154-21-0294**

The State Tax Commission, at a meeting held on August 17, 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:	41-01-51-109-258	Property Owner:	COVENANT VILLAGE OF THE GREAT LAKES
Classification:	PERSONAL		2520 LAKE MICHIGAN DR NW
County:	KENT		GRAND RAPIDS MI 49504-4696
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	
			PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS PUBLIC SCHOOL		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$290,300	\$437,800	\$437,800	\$147,500
2020	\$291,300	\$632,800	\$632,800	\$341,500
<b>TAXABLE VALUE</b>				
2019	\$290,300	\$437,800	\$437,800	\$147,500
2020	\$291,300	\$632,800	\$632,800	\$341,500

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 08/23/2021**

Docket Number: **154-21-0297**

The State Tax Commission, at a meeting held on August 17, 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: E-99-80-007-366 Classification: PERSONAL County: OAKLAND Assessment Unit: CHARTER TWP. OF COMMERCE Village: NONE School District: WALLED LAKE CONSOLIDATED S	Property Owner: LAFONTAINE SUBARU 3055 E WEST MAPLE RD COMMERCE TOWNSHIP MI 48390-3845 Assessing Officer / Equalization Director: DAVID M. HIEBER 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$174,590	\$205,100	\$205,100	\$30,510
 <b>TAXABLE VALUE</b>				
2021	\$174,590	\$205,100	\$205,100	\$30,510

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0298**

The State Tax Commission, at a meeting held on August 17, 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: K-99-00-021-022 Classification: PERSONAL County: OAKLAND Assessment Unit: TWP. OF LYON  Village: NONE School District: SOUTH LYON COMMUNITY SCHO	Property Owner: BURROUGHS MATERIALS CORP 9300 DIX AVE DEARBORN MI 48120-1528  Assessing Officer / Equalization Director: DAVID M. HIEBER 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$16,100	\$16,100	\$16,100
 <b>TAXABLE VALUE</b>				
2021	\$0	\$16,100	\$16,100	\$16,100

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0299**

The State Tax Commission, at a meeting held on August 17, 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:	44-99-12-008-500	Property Owner:	EFD INDUCTION INC
Classification:	PERSONAL		31511 DEQUINDRE RD
County:	OAKLAND		MADISON HEIGHTS MI 48071-1537
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	LAMPHERE PUBLIC SCHOOLS		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$478,780	\$702,810	\$702,810	\$224,030

<b>TAXABLE VALUE</b>				
2021	\$478,780	\$702,810	\$702,810	\$224,030

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 08/23/2021**

Docket Number: **154-21-0300**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-73-8780-0091-00-7	Property Owner:	ULMAN, DANIEL B
Classification:	REAL		1521 MAPLE ST
County:	BERRIEN		NILES MI 49120-3656
Assessment Unit:	CITY OF NILES	Assessing Officer / Equalization Director:	
			NANCY L. WILLIAMS
Village:	NONE		336 TANNERY DRIVE
School District:	NILES COMMUNITY SCHOOLS		COLOMA, MI 49038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$28,000	\$28,000	\$28,000

<b>TAXABLE VALUE</b>				
2021	\$0	\$22,409	\$22,409	\$22,409

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 08/23/2021**

Docket Number: **154-21-0301**

The State Tax Commission, at a meeting held on August 17, 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:	25-05-06-576-049	Property Owner:	GARVIN, MARCUS
Classification:	REAL		2104 BRIER CREST DR
County:	GENESEE		DAVISON MI 48423-2079
Assessment Unit:	TWP. OF DAVISON	Assessing Officer / Equalization Director:	KAITLIN PACHECO
Village:	NONE		1280 N. IRISH ROAD
School District:	DAVISON COMMUNITY SCHOOLS		DAVISON, MI 48423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$88,700	\$88,700	\$88,700

<b>TAXABLE VALUE</b>				
2021	\$0	\$60,422	\$60,422	\$60,422

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 08/23/2021**

Docket Number: **154-21-0305**

The State Tax Commission, at a meeting held on August 17, 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:	4713-22-300-019	Property Owner:	TAYLOR, MICHAEL; DENTON, SARAH
Classification:	REAL		355 BULLIS RD
County:	LIVINGSTON		GREGORY MI 48137-9555
Assessment Unit:	TWP. OF UNADILLA	Assessing Officer / Equalization Director:	HEIDI S. ROENICKE
Village:	NONE		P.O. BOX 120
School District:	STOCKBRIDGE COMMUNITY SCH		GREGORY, MI 48137

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$194,650	\$194,650	\$194,650

<b>TAXABLE VALUE</b>				
2021	\$0	\$85,887	\$85,887	\$85,887

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*

Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0306**

The State Tax Commission, at a meeting held on August 17, 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:	20-09-73-16661-3	Property Owner:	SILVER HOUSE LIQUOR, THE
Classification:	PERSONAL		16661 25 MILE RD
County:	MACOMB		MACOMB MI 48042-1701
Assessment Unit:	TWP. OF MACOMB	Assessing Officer / Equalization Director:	DANIEL P. HICKEY
Village:	NONE		54111 BROUGHTON ROAD
School District:	UTICA COMMUNITY SCHOOLS		MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$44,400	\$59,060	\$59,060	\$14,660
 <b>TAXABLE VALUE</b>				
2020	\$44,400	\$59,060	\$59,060	\$14,660

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0307**

The State Tax Commission, at a meeting held on August 17, 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: 09-40-02-563-103</p> <p>Classification: PERSONAL</p> <p>County: MACOMB</p> <p>Assessment Unit: CITY OF SAINT CLAIR SHORES</p> <p>Village: NONE</p> <p>School District: LAKEVIEW PUBLIC SCHOOLS</p>	<p>Property Owner: BEAUMONT URGENT CARE BY WELLSTREET LLC 26913 BEAUMONT BLVD STE 115 SOUTHFIELD MI 48033-3849</p> <p>Assessing Officer / Equalization Director: TERI L. SOCIA 27600 JEFFERSON CIRCLE DRIVE ST. CLAIR SHORES, MI 48081</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$0	\$58,800	\$58,800	\$58,800
2021	\$0	\$53,400	\$53,400	\$53,400
 <b>TAXABLE VALUE</b>				
2020	\$0	\$58,800	\$58,800	\$58,800
2021	\$0	\$53,400	\$53,400	\$53,400

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.



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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0308**

The State Tax Commission, at a meeting held on August 17, 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: 12-13-33-255-019 Classification: REAL County: MACOMB Assessment Unit: CITY OF WARREN Village: NONE School District: VAN DYKE PUBLIC SCHOOLS	Property Owner: SCARLET, DON R & DONNA 7284 HUPP AVE WARREN MI 48091-4919 Assessing Officer / Equalization Director: JENNIFER M. CZEISZPERGER ONE CITY SQUARE STE. 310 WARREN, MI 48093
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$3,790	\$27,950	\$27,950	\$24,160
2021	\$3,790	\$30,630	\$30,630	\$26,840
<b>TAXABLE VALUE</b>				
2020	\$3,790	\$18,890	\$18,890	\$15,100
2021	\$3,790	\$19,154	\$19,154	\$15,364

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0309**

The State Tax Commission, at a meeting held on August 17, 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:	12-99-01-112-450	Property Owner:	UAW-CHRYSLER NATIONAL TRAINING CENTER
Classification:	PERSONAL		2500 E 9 MILE RD
County:	MACOMB		WARREN MI 48091-2173
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER
Village:	NONE		ONE CITY SQUARE STE. 310
School District:	FITZGERALD PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$1,100,000	\$1,164,974	\$1,164,974	\$64,974

<b>TAXABLE VALUE</b>				
2021	\$1,100,000	\$1,164,974	\$1,164,974	\$64,974

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0310**

The State Tax Commission, at a meeting held on August 17, 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:	12-99-02-211-652	Property Owner:	PPI LLC; DBA: PPI AEROSPACE
Classification:	PERSONAL		23514 GROESBECK HWY
County:	MACOMB		WARREN MI 48089-4246
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER
Village:	NONE		ONE CITY SQUARE STE. 310
School District:	VAN DYKE PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$200,000	\$244,537	\$244,537	\$44,537
2021	\$200,000	\$251,683	\$251,683	\$51,683
<b>TAXABLE VALUE</b>				
2020	\$200,000	\$244,537	\$244,537	\$44,537
2021	\$200,000	\$251,683	\$251,683	\$51,683

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 08/23/2021**

Docket Number: **154-21-0311**

The State Tax Commission, at a meeting held on August 17, 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:	12-99-03-407-300	Property Owner:	ELITE STAINLESS STEEL INC
Classification:	PERSONAL		24560 GROESBECK HWY
County:	MACOMB		WARREN MI 48089-2144
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER
Village:	NONE		ONE CITY SQUARE STE. 310
School District:	EASTPOINTE COMMUNITY SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$180,000	\$218,685	\$218,685	\$38,685
2020	\$200,000	\$263,083	\$263,083	\$63,083
2021	\$200,000	\$264,354	\$264,354	\$64,354
<b>TAXABLE VALUE</b>				
2019	\$180,000	\$218,685	\$218,685	\$38,685
2020	\$200,000	\$263,083	\$263,083	\$63,083
2021	\$200,000	\$264,354	\$264,354	\$64,354

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

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

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0312**

The State Tax Commission, at a meeting held on August 17, 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:	12-99-05-654-345	Property Owner:	MAKINO INC
Classification:	PERSONAL		7680 INNOVATION WAY
County:	MACOMB		MASON OH 45040-9695
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER
Village:	NONE		ONE CITY SQUARE STE. 310
School District:	WARREN WOODS PUBLIC SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$261,570	\$261,570	\$261,570
2020	\$0	\$223,363	\$223,363	\$223,363
2021	\$0	\$196,912	\$196,912	\$196,912
<b>TAXABLE VALUE</b>				
2019	\$0	\$261,570	\$261,570	\$261,570
2020	\$0	\$223,363	\$223,363	\$223,363
2021	\$0	\$196,912	\$196,912	\$196,912

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0313**

The State Tax Commission, at a meeting held on August 17, 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:	76-99-69-477-317	Property Owner:	LEO'S CONCRETE INC
Classification:	PERSONAL		9833 S HAZEL ST
County:	OAKLAND		SOUTH LYON MI 48178-9007
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	
			JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$25,000	\$16,000	\$16,000	(\$9,000)

<b>TAXABLE VALUE</b>				
2020	\$25,000	\$16,000	\$16,000	(\$9,000)

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

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

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

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

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0314**

The State Tax Commission, at a meeting held on August 17, 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: 33-02-02-90-504-610  Classification: PERSONAL  County: INGHAM  Assessment Unit: CHARTER TWP. OF MERIDIAN  Village: NONE  School District: OKEMOS PUBLIC SCHOOLS	Property Owner: COCA-COLA COMPANY FOUNTAIN PROPERTY TAX NAT 8, THE PO BOX 1734 ATLANTA GA 30301-1734  Assessing Officer / Equalization Director: ASHLEY J. WINSTEAD 5151 MARSH ROAD OKEMOS, MI 48864
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$46,700	\$45,300	\$45,300	(\$1,400)
 <b>TAXABLE VALUE</b>				
2021	\$46,700	\$45,300	\$45,300	(\$1,400)

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0315**

The State Tax Commission, at a meeting held on August 17, 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:	33-02-02-90-530-433	Property Owner:	SMOKING SOLES LLC
Classification:	PERSONAL		KYLE LAKE
County:	INGHAM		18044 WISCONSIN ST
Assessment Unit:	CHARTER TWP. OF MERIDIAN		DETROIT MI 48221-2506
		Assessing Officer / Equalization Director:	ASHLEY J. WINSTEAD
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$1,000	\$0	\$0	(\$1,000)
2021	\$1,000	\$0	\$0	(\$1,000)
<b>TAXABLE VALUE</b>				
2020	\$1,000	\$0	\$0	(\$1,000)
2021	\$1,000	\$0	\$0	(\$1,000)

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

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

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

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.



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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0316**

The State Tax Commission, at a meeting held on August 17, 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:	33-02-02-90-532-479	Property Owner:	COCA-COLA COMPANY FOUNTAIN PROPERTY TAX NAT 8, THE PO BOX 1734 ATLANTA GA 30301-1734	
Classification:	PERSONAL	Assessing Officer / Equalization Director:	ASHLEY J. WINSTEAD 5151 MARSH ROAD OKEMOS, MI 48864	
County:	INGHAM			
Assessment Unit:	CHARTER TWP. OF MERIDIAN			
Village:	NONE			
School District:	OKEMOS PUBLIC SCHOOLS			

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$2,100	\$5,600	\$5,600	\$3,500

<b>TAXABLE VALUE</b>				
2021	\$2,100	\$5,600	\$5,600	\$3,500

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 08/23/2021**

Docket Number: **154-21-0317**

The State Tax Commission, at a meeting held on August 17, 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:	33-02-02-91-000-520	Property Owner:	COCA-COLA COMPANY FOUNTAIN PROPERTY TAX NAT 8, THE
Classification:	PERSONAL		PO BOX 1734
County:	INGHAM		ATLANTA GA 30301-1734
Assessment Unit:	CHARTER TWP. OF MERIDIAN	Assessing Officer / Equalization Director:	ASHLEY J. WINSTEAD
Village:	NONE		5151 MARSH ROAD
School District:	EAST LANSING SCHOOL DISTRICT		OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$5,300	\$1,300	\$1,300	(\$4,000)
 <b>TAXABLE VALUE</b>				
2021	\$5,300	\$1,300	\$1,300	(\$4,000)

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

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

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

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

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

*Peggy L. Nolde*

Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0318**

The State Tax Commission, at a meeting held on August 17, 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: 33-02-02-92-000-910  Classification: PERSONAL County: INGHAM Assessment Unit: CHARTER TWP. OF MERIDIAN  Village: NONE School District: HASLETT PUBLIC SCHOOLS	Property Owner: COCA-COLA COMPANY FOUNTAIN PROPERTY TAX NAT 8, THE PO BOX 1734 ATLANTA GA 30301-1734  Assessing Officer / Equalization Director: ASHLEY J. WINSTEAD 5151 MARSH ROAD OKEMOS, MI 48864
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$6,800	\$600	\$600	(\$6,200)
 <b>TAXABLE VALUE</b>				
2021	\$6,800	\$600	\$600	(\$6,200)

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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0319**

The State Tax Commission, at a meeting held on August 17, 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:	063-028-400-014-00	Property Owner:	MILLS, WENDI CHANDALE
Classification:	REAL		4500 HILLCREST AVE
County:	IOSCO		OSCODA MI 48750-9406
Assessment Unit:	TWP. OF OSCODA	Assessing Officer / Equalization Director:	
			NANCY J. SCHWICKERT
Village:	NONE		110 S. STATE STREET
School District:	OSCODA AREA SCHOOLS		OSCODA, MI 48750

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$113,700	\$113,700	\$113,700
 <b>TAXABLE VALUE</b>				
2020	\$0	\$105,389	\$105,389	\$105,389

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*

Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0320**

The State Tax Commission, at a meeting held on August 17, 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:	41-07-28-303-004	Property Owner:	MCCALLUM, JULIE; PACKARD, KURT
Classification:	REAL		78 LAKESIDE DR NE
County:	KENT		GRAND RAPIDS MI 49503-3810
Assessment Unit:	TWP. OF COURTLAND	Assessing Officer / Equalization Director:	JANE E. KOLBE
Village:	NONE		7450 14 MILE RD.
School District:	ROCKFORD PUBLIC SCHOOLS		ROCKFORD, MI 49341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$168,500	\$168,500	\$168,500
 <b>TAXABLE VALUE</b>				
2021	\$0	\$155,680	\$155,680	\$155,680

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 08/23/2021**

Docket Number: **154-21-0321**

The State Tax Commission, at a meeting held on August 17, 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: 41-01-51-116-352</p> <p>Classification: PERSONAL</p> <p>County: KENT</p> <p>Assessment Unit: CITY OF GRAND RAPIDS</p> <p>Village: NONE</p> <p>School District: GRAND RAPIDS PUBLIC SCHOOL</p>	<p>Property Owner: LEESTMA MANAGEMENT LLC; C/O BRADLEY COMPANY 220 LYON ST NW STE 400 GRAND RAPIDS MI 49503-2217</p> <p>Assessing Officer / Equalization Director: PAULA A. GRIVINS-JASTIFER 300 MONROE AVENUE N.W. GRAND RAPIDS, MI 49503</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$4,000	\$0	\$0	(\$4,000)
2021	\$52,500	\$0	\$0	(\$52,500)
 <b>TAXABLE VALUE</b>				
2020	\$4,000	\$0	\$0	(\$4,000)
2021	\$52,500	\$0	\$0	(\$52,500)

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0322**

The State Tax Commission, at a meeting held on August 17, 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:	41-01-51-117-286	Property Owner:	LEESTMA MANAGEMENT LLC; C/O BRADLEY COMPANY
Classification:	PERSONAL		220 LYON ST NW STE 400
County:	KENT		GRAND RAPIDS MI 49503-2217
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS PUBLIC SCHOOL		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$240,500	\$240,500	\$240,500
2021	\$0	\$205,400	\$205,400	\$205,400
<b>TAXABLE VALUE</b>				
2020	\$0	\$240,500	\$240,500	\$240,500
2021	\$0	\$205,400	\$205,400	\$205,400

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 08/23/2021**

Docket Number: **154-21-0324**

The State Tax Commission, at a meeting held on August 17, 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: 9672056	Property Owner: GLOBAL TEL*LINK CORP
Classification: PERSONAL	107 SAINT FRANCIS ST STE 3200
County: MARQUETTE	MOBILE AL 36602-3332
Assessment Unit: CITY OF MARQUETTE	Assessing Officer / Equalization Director:
Village: NONE	MILES T. ANDERSON
School District: MARQUETTE AREA SCHOOL DIS	300 W. BARAGA AVENUE
	MARQUETTE, MI 49855

	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$260,923	\$260,923	\$260,923

<b>TAXABLE VALUE</b>				
2021	\$0	\$260,923	\$260,923	\$260,923

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.



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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0326**

The State Tax Commission, at a meeting held on August 17, 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:	02-99-00-097-285	Property Owner:	TOYOTA INDUSTRIES COMMERCIAL FINANCE
Classification:	PERSONAL		PO BOX 80615
County:	OAKLAND		INDIANAPOLIS IN 46280-0615
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	WILLIAM D. GRIFFIN
Village:	NONE		1827 N. SQUIRREL ROAD
School District:	SCHOOL DISTRICT OF THE CITY		AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$542,000	\$529,970	\$529,970	(\$12,030)

<b>TAXABLE VALUE</b>				
2020	\$542,000	\$529,970	\$529,970	(\$12,030)

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 08/23/2021**

Docket Number: **154-21-0327**

The State Tax Commission, at a meeting held on August 17, 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:	88-99-00-412-755	Property Owner:	JO MALONE INC; C/O ADVANTAX
Classification:	PERSONAL		2500 WESTFIELD DR STE 1-202
County:	OAKLAND		ELGIN IL 60124-7700
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	
Village:	NONE		KELLY M. TIMM
School District:	TROY SCHOOL DISTRICT		500 W. BIG BEAVER
			TROY, MI 48084

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$143,960	\$143,960	\$143,960

<b>TAXABLE VALUE</b>				
2021	\$0	\$143,960	\$143,960	\$143,960

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

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

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0328**

The State Tax Commission, at a meeting held on August 17, 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:	60-037-05-0090-000	Property Owner:	HAMBLIN, DAVID PAUL & KRISTIEN VAL
Classification:	REAL		9772 LINCOLN CT
County:	WAYNE		TAYLOR MI 48180-3674
Assessment Unit:	CITY OF TAYLOR	Assessing Officer / Equalization Director:	JESSICA V. GRACER
Village:	NONE		23555 GODDARD ROAD
School District:	TAYLOR SCHOOL DISTRICT		TAYLOR, MI 48180

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$75,100	\$75,100	\$75,100
 <b>TAXABLE VALUE</b>				
2021	\$0	\$43,401	\$43,401	\$43,401

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0329**

The State Tax Commission, at a meeting held on August 17, 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:	09-130-010-100-140-00	Property Owner:	LISS, DANIEL
Classification:	REAL		3064 LINDEN PARK DR
County:	BAY		BAY CITY MI 48706-2547
Assessment Unit:	CHARTER TWP. OF PORTSMOUTH	Assessing Officer / Equalization Director:	PATRICIA G. PELTIER
Village:	NONE		1711 W. CASS
School District:	BAY CITY SCHOOL DISTRICT		BAY CITY, MI 48708

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$45,500	\$45,500	\$45,500

<b>TAXABLE VALUE</b>				
2021	\$0	\$39,366	\$39,366	\$39,366

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.**

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0331**

The State Tax Commission, at a meeting held on August 17, 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:	72-005-031-010-0021	Property Owner:	WETTER, JEFFREY R
Classification:	REAL		1495 CR 481A
County:	ROSCOMMON		LAKE PANASOFFKEE FL 33538-6225
Assessment Unit:	TWP. OF HIGGINS	Assessing Officer / Equalization Director:	CHRISTIE A. VERLAC
Village:	NONE		P.O. BOX 576
School District:	ROSCOMMON SCHOOL DISTRICT		ROSCOMMON, MI 48653

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$58,300	\$58,300	\$58,300

<b>TAXABLE VALUE</b>				
2021	\$0	\$46,909	\$46,909	\$46,909

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 08/23/2021**

Docket Number: **154-21-0332**

The State Tax Commission, at a meeting held on August 17, 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:	33-02-02-90-532-665	Property Owner:	BLUE LOTUS THERAPY SERVICES LLC
Classification:	PERSONAL		3850 ROXBURY AVE
County:	INGHAM		OKEMOS MI 48864-3624
Assessment Unit:	CHARTER TWP. OF MERIDIAN	Assessing Officer / Equalization Director:	
			ASHLEY J. WINSTEAD
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$600	\$0	\$0	(\$600)
 <b>TAXABLE VALUE</b>				
2021	\$600	\$0	\$0	(\$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*

Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0333**

The State Tax Commission, at a meeting held on August 17, 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: 4710-23-400-016 Classification: REAL County: LIVINGSTON Assessment Unit: TWP. OF MARION  Village: NONE School District: HOWELL PUBLIC SCHOOLS	Property Owner: COPELAND, JAMES A 3582 PINCKNEY RD HOWELL MI 48843-7803  Assessing Officer / Equalization Director: LOREEN B. JUDSON 2877 W. COON LAKE ROAD HOWELL, MI 48843
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$156,700	\$156,700	\$156,700

<b>TAXABLE VALUE</b>				
2021	\$0	\$88,533	\$88,533	\$88,533

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*

Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0334**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 16-11-40-500-500 Classification: PERSONAL County: MACOMB Assessment Unit: CHARTER TWP. OF CLINTON Village: NONE School District: CHIPPEWA VALLEY SCHOOLS	Property Owner: IDEAL REAL ESTATE ADVISORS 17000 17 MILE RD STE 400 CLINTON TOWNSHIP MI 48038-2800 Assessing Officer / Equalization Director: JAMES H. ELROD 40700 ROMEO PLANK ROAD CLINTON TWP, MI 48038
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$17,000	\$2,000	\$2,000	(\$15,000)

<b>TAXABLE VALUE</b>				
2021	\$17,000	\$2,000	\$2,000	(\$15,000)

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

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

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

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

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.



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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0338**

The State Tax Commission, at a meeting held on August 17, 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:	73-28-99-9-99-0647-020	Property Owner:	SIEMENS FINANCIAL SERVICES INC
Classification:	PERSONAL		PO BOX 80615
County:	SAGINAW		INDIANAPOLIS IN 46280-0615
Assessment Unit:	TWP. OF THOMAS	Assessing Officer / Equalization Director:	JILL PETERS
Village:	NONE		249 N. MILLER ROAD
School District:	HEMLOCK PUBLIC SCHOOL DIST		SAGINAW, MI 48609

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$64,822	\$64,822	\$64,822
2021	\$0	\$72,833	\$72,833	\$72,833
<b>TAXABLE VALUE</b>				
2020	\$0	\$64,822	\$64,822	\$64,822
2021	\$0	\$72,833	\$72,833	\$72,833

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).

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 08/23/2021**

Docket Number: **154-21-0339**

The State Tax Commission, at a meeting held on August 17, 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:	74-14-244-0103-000	Property Owner:	UPSHUR, DENNIS & SHARON
Classification:	REAL		4110 MANAVEL CT
County:	SAINT CLAIR		CLAY MI 48001-4420
Assessment Unit:	TWP. OF CLAY	Assessing Officer / Equalization Director:	CHARI L. LAWTON
Village:	NONE		P.O. BOX 429
School District:	ALGONAC COMMUNITY SCHOOL		ALGONAC, MI 48001

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$85,500	\$85,500	\$85,500

<b>TAXABLE VALUE</b>				
2021	\$0	\$43,985	\$43,985	\$43,985

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 08/23/2021**

Docket Number: **154-21-0340**

The State Tax Commission, at a meeting held on August 17, 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: 71-027-04-0093-000	Property Owner: DHOLARIA, NIKUNJ; SORATHIYA, KOMAL
Classification: REAL	50549 SOUTHFORD
County: WAYNE	CANTON MI 48187-0017
Assessment Unit: CHARTER TWP. OF CANTON	Assessing Officer / Equalization Director:
Village: NONE	AARON P. POWERS
School District: PLYMOUTH CANTON COMMUNIT	1150 S. CANTON CENTER ROAD
	CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$247,920	\$236,330	\$236,330	(\$11,590)
2020	\$266,970	\$256,040	\$256,040	(\$10,930)
2021	\$271,000	\$260,300	\$260,300	(\$10,700)
<b>TAXABLE VALUE</b>				
2019	\$247,920	\$236,330	\$236,330	(\$11,590)
2020	\$252,630	\$240,820	\$240,820	(\$11,810)
2021	\$256,166	\$244,191	\$244,191	(\$11,975)

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

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

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0341**

The State Tax Commission, at a meeting held on August 17, 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:	71-999-99-2020-112	Property Owner:	BEAUMONT URGENT CARE BY WELLSTREET LLC
Classification:	PERSONAL		26913 BEAUMONT BLVD STE 115
County:	WAYNE		SOUTHFIELD MI 48033-3849
Assessment Unit:	CHARTER TWP. OF CANTON	Assessing Officer / Equalization Director:	AARON P. POWERS
Village:	NONE		1150 S. CANTON CENTER ROAD
School District:	PLYMOUTH CANTON COMMUNIT		CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$72,540	\$72,540	\$72,540
2021	\$50,000	\$58,200	\$58,200	\$8,200
<b>TAXABLE VALUE</b>				
2020	\$0	\$72,540	\$72,540	\$72,540
2021	\$50,000	\$58,200	\$58,200	\$8,200

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0343**

The State Tax Commission, at a meeting held on August 17, 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:	2209-BWE-66-01	Property Owner:	ROBINSON-DEVEREAUX TRUST, NINA M
Classification:	REAL		9051 E 48 1/2 RD
County:	WEXFORD		CADILLAC MI 49601-9700
Assessment Unit:	CHARTER TWP. OF HARING	Assessing Officer / Equalization Director:	SHARON K. ZAKRAJSEK
Village:	NONE		P.O. BOX 325
School District:	CADILLAC AREA PUBLIC SCHOO		CADILLAC, MI 49601

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$216,100	\$216,100	\$216,100

<b>TAXABLE VALUE</b>				
2021	\$0	\$131,042	\$131,042	\$131,042

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 08/23/2021**

Docket Number: **154-21-0344**

The State Tax Commission, at a meeting held on August 17, 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:	02-006-018-001-00	Property Owner:	SOAVE, DENNIS & DIANE MARIE
Classification:	REAL		120 HAMILTON GLEN CT
County:	ALGER		FAYETTEVILLE GA 30215-4852
Assessment Unit:	TWP. OF MUNISING	Assessing Officer / Equalization Director:	SUSAN BOVAN
Village:	NONE		P.O. BOX 190
School District:	MUNISING PUBLIC SCHOOLS		WETMORE, MI 49895

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$73,100	\$73,100	\$73,100

<b>TAXABLE VALUE</b>				
2021	\$0	\$73,100	\$73,100	\$73,100

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0346**

The State Tax Commission, at a meeting held on August 17, 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:	051-420-2931-100-065	Property Owner:	DEHAAN, ALEXANDER; VIAU, SHANNON
Classification:	REAL		2116 12TH AVE S
County:	DELTA		ESCANABA MI 49829-2122
Assessment Unit:	CITY OF ESCANABA	Assessing Officer / Equalization Director:	JAMES MCNEIL
Village:	NONE		410 LUDINGTON STREET
School District:	ESCANABA AREA PUBLIC SCHO		ESCANABA, MI 49829

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$2,100	\$0	\$0	(\$2,100)
2020	\$2,100	\$0	\$0	(\$2,100)
2019	\$2,100	\$0	\$0	(\$2,100)
<b>TAXABLE VALUE</b>				
2021	\$2,100	\$0	\$0	(\$2,100)
2020	\$2,100	\$0	\$0	(\$2,100)
2019	\$2,100	\$0	\$0	(\$2,100)

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0347**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	38-807-09-24-400-009-99	Property Owner:	TOENSFELDT, MICHEAL; HICKS, LINDA
Classification:	REAL		32543 KELLY RD APT 106
County:	JACKSON		ROCKWOOD MI 48173-8634
Assessment Unit:	TWP. OF LEONI	Assessing Officer / Equalization Director:	CARY ANNE STILES
Village:	NONE		913 FIFTH STREET
School District:	GRASS LAKE COMMUNITY SCHO		MICHIGAN CENTER, MI 49254

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$1,550	\$0	\$0	(\$1,550)
 <b>TAXABLE VALUE</b>				
2019	\$1,247	\$0	\$0	(\$1,247)

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*

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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0350**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-86-024-110	Property Owner:	WELLER AUTO PARTS INC
Classification:	PERSONAL		2525 CHICAGO DR SW
County:	KENT		GRAND RAPIDS MI 49519-1602
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	
			KELLY A. SMITH
Village:	NONE		4243 REMEMEBRANCE ROAD N.W.
School District:	KENOWA HILLS PUBLIC SCHOOL		WALKER, MI 49544

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$85,000	\$239,300	\$239,300	\$154,300
 <b>TAXABLE VALUE</b>				
2021	\$85,000	\$239,300	\$239,300	\$154,300

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

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

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

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

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

*Peggy L. Nolde*

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0351**

The State Tax Commission, at a meeting held on August 17, 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:	41-17-27-403-004	Property Owner:	BAUW TRUST, MARGARET & BRYAN
Classification:	REAL		1908 PINNACLE DR SW
County:	KENT		WYOMING MI 49519-4945
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	SCOTT ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	WYOMING PUBLIC SCHOOLS		WYOMING, MI 49509

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$152,200	\$152,200	\$152,200

<b>TAXABLE VALUE</b>				
2021	\$0	\$89,716	\$89,716	\$89,716

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*

Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0352**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-93-615-300	Property Owner:	HILTI INC
Classification:	PERSONAL		PO BOX 21148
County:	KENT		TULSA OK 74121-1148
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	SCOTT ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	KELLOGGSVILLE PUBLIC SCHOO		WYOMING, MI 49509

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$21,800	\$128,900	\$128,900	\$107,100

<b>TAXABLE VALUE</b>				
2021	\$21,800	\$128,900	\$128,900	\$107,100

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 08/23/2021**

Docket Number: **154-21-0353**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-93-997-750	Property Owner:	HILTI INC
Classification:	PERSONAL		PO BOX 21148
County:	KENT		TULSA OK 74121-1148
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	SCOTT ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	WYOMING PUBLIC SCHOOLS		WYOMING, MI 49509

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$24,100	\$24,100	\$24,100
 <b>TAXABLE VALUE</b>				
2021	\$0	\$24,100	\$24,100	\$24,100

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0354**

The State Tax Commission, at a meeting held on August 17, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-93-997-751	Property Owner:	HILTI INC
Classification:	PERSONAL		PO BOX 21148
County:	KENT		TULSA OK 74121-1148
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	SCOTT ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	GODWIN HEIGHTS PUBLIC SCHO		WYOMING, MI 49509

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$25,200	\$25,200	\$25,200
 <b>TAXABLE VALUE</b>				
2021	\$0	\$25,200	\$25,200	\$25,200

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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0357**

The State Tax Commission, at a meeting held on August 17, 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:	43-05-011-057-00	Property Owner:	MURPHY, ROBERT
Classification:	REAL		4490 N MAC RD
County:	LAKE		IRONS MI 49644-8990
Assessment Unit:	TWP. OF SAUBLE	Assessing Officer / Equalization Director:	GREGORY S. BARNETT
Village:	NONE		1821 W. HANSEN ROAD
School District:	BALDWIN COMMUNITY SCHOOL		SCOTTVILLE, MI 49454

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$50,500	\$17,000	\$17,000	(\$33,500)
<b>TAXABLE VALUE</b>				
2021	\$31,449	\$11,404	\$11,404	(\$20,045)

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 08/23/2021**

Docket Number: **154-21-0358**

The State Tax Commission, at a meeting held on August 17, 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: 12-99-05-655-600  Classification: PERSONAL  County: MACOMB  Assessment Unit: CITY OF WARREN  Village: NONE  School District: WARREN WOODS PUBLIC SCHO	Property Owner: TCF NATIONAL BANK; DBA: TCF EQUIPMENT FINANCE  11100 WAYZATA BLVD STE 801 MINNETONKA MN 55305-5503  Assessing Officer / Equalization Director: JENNIFER M. CZEISZPERGER ONE CITY SQUARE STE. 310 WARREN, MI 48093
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$271,818	\$644,627	\$644,627	\$372,809
2020	\$261,543	\$599,832	\$599,832	\$338,289
2021	\$229,757	\$540,431	\$540,431	\$310,674
<b>TAXABLE VALUE</b>				
2019	\$271,818	\$644,627	\$644,627	\$372,809
2020	\$261,543	\$599,832	\$599,832	\$338,289
2021	\$229,757	\$540,431	\$540,431	\$310,674

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0359**

The State Tax Commission, at a meeting held on August 17, 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:	9650562	Property Owner:	MARQUETTE MOUNTAIN RESORT LLC
Classification:	PERSONAL		4501 STATE HIGHWAY M-553
County:	MARQUETTE		MARQUETTE MI 49855-8861
Assessment Unit:	CITY OF MARQUETTE	Assessing Officer / Equalization Director:	
			MILES T. ANDERSON
Village:	NONE		300 W. BARAGA AVENUE
School District:	MARQUETTE AREA SCHOOL DIS		MARQUETTE, MI 49855

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$893,002	\$781,000	\$781,000	(\$112,002)
 <b>TAXABLE VALUE</b>				
2021	\$893,002	\$781,000	\$781,000	(\$112,002)

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.



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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0360**

The State Tax Commission, at a meeting held on August 17, 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: 63-72-25-09-381-010	Property Owner: BURRY, DONALD L & PEGGY A
Classification: REAL	1870 VINSETTA BLVD
County: OAKLAND	ROYAL OAK MI 48073-3970
Assessment Unit: CITY OF ROYAL OAK	Assessing Officer / Equalization Director:
Village: NONE	JAMES M. GEIERMANN
School District: ROYAL OAK SCHOOLS	211 S. WILLIAMS STREET
	ROYAL OAK, MI 48067

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$122,230	\$130,100	\$130,100	\$7,870
2020	\$126,230	\$134,580	\$134,580	\$8,350
2021	\$131,580	\$140,100	\$140,100	\$8,520
<b>TAXABLE VALUE</b>				
2019	\$99,590	\$104,450	\$104,450	\$4,860
2020	\$101,480	\$106,430	\$106,430	\$4,950
2021	\$102,900	\$107,920	\$107,920	\$5,020

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0361**

The State Tax Commission, at a meeting held on August 17, 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:	70-14-09-309-010	Property Owner:	JONES, KIMBERLY & CHRISTOPHER
Classification:	REAL		3045 TWIN LAKES DR
County:	OTTAWA		JENISON MI 49428-8645
Assessment Unit:	CHARTER TWP. OF GEORGETOWN	Assessing Officer / Equalization Director:	JILL SKELLEY
Village:	NONE		1515 BALDWIN STREET, BOX 769
School District:	HUDSONVILLE PUBLIC SCHOOL		JENISON, MI 49429-0769

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$186,800	\$186,800	\$186,800

<b>TAXABLE VALUE</b>				
2021	\$0	\$129,262	\$129,262	\$129,262

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 08/23/2021**

Docket Number: **154-21-0363**

The State Tax Commission, at a meeting held on August 17, 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: 80-13-029-015-05	Property Owner: SPARKS, ALONZO & JOYCE
Classification: REAL	47160 COUNTY ROAD 665
County: VAN BUREN	PAW PAW MI 49079-9353
Assessment Unit: TWP. OF LAWRENCE	Assessing Officer / Equalization Director:
Village: NONE	BENJAMIN A. BROUSSEAU
School District: LAWRENCE PUBLIC SCHOOLS	P.O. BOX 445
	LAWRENCE, MI 49064

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$117,700	\$117,700	\$117,700

<b>TAXABLE VALUE</b>				
2021	\$0	\$54,555	\$54,555	\$54,555

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0364**

The State Tax Commission, at a meeting held on August 17, 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:	83-999-00-0060-021	Property Owner:	TD EQUIPMENT FINANCE INC
Classification:	PERSONAL		1006 ASTORIA BLVD
County:	WAYNE		CHERRY HILL NJ 08003-2311
Assessment Unit:	CHARTER TWP. OF VAN BUREN	Assessing Officer / Equalization Director:	JENNIFER E. STAMPER
Village:	NONE		46425 TYLER ROAD
School District:	VAN BUREN PUBLIC SCHOOLS		VAN BUREN, MI 48111

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$57,000	\$57,000	\$57,000
2021	\$0	\$48,600	\$48,600	\$48,600
<b>TAXABLE VALUE</b>				
2020	\$0	\$57,000	\$57,000	\$57,000
2021	\$0	\$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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0366**

The State Tax Commission, at a meeting held on August 17, 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:	41-02-64-275-400	Property Owner:	KENT COUNTRY CLUB
Classification:	PERSONAL		1600 COLLEGE AVE NE
County:	KENT		GRAND RAPIDS MI 49505-5030
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS PUBLIC SCHOOL		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$437,700	\$667,200	\$667,200	\$229,500
2020	\$439,700	\$663,600	\$663,600	\$223,900
<b>TAXABLE VALUE</b>				
2019	\$437,700	\$667,200	\$667,200	\$229,500
2020	\$439,700	\$663,600	\$663,600	\$223,900

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0367**

The State Tax Commission, at a meeting held on August 17, 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:	54-01-002-013-500	Property Owner:	RASOR, DERREK; DAVENPORT, THERESA
Classification:	REAL		19762 23 MILE RD
County:	MECOSTA		HERSEY MI 49639-9609
Assessment Unit:	CHARTER TWP. OF GREEN	Assessing Officer / Equalization Director:	SETH LATTIMORE
Village:	NONE		21431 NORTHLAND DRIVE, BOX 233
School District:	REED CITY PUBLIC SCHOOLS		PARIS, MI 49338

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$66,500	\$66,500	\$66,500
 <b>TAXABLE VALUE</b>				
2021	\$0	\$49,877	\$49,877	\$49,877

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*

Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0369**

The State Tax Commission, at a meeting held on August 17, 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:	29-53-900-009-21	Property Owner:	GLOBAL TEL*LINK CORP
Classification:	PERSONAL		PO BOX 460049
County:	GRATIOT		HOUSTON TX 77056-8049
Assessment Unit:	CITY OF SAINT LOUIS	Assessing Officer / Equalization Director:	
			KATHERINE J. ROSLUND
Village:	NONE		525 E. SUPERIOR STREET
School District:	SAINT LOUIS PUBLIC SCHOOLS		ALMA, MI 48801

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$116,700	\$116,700	\$116,700
 <b>TAXABLE VALUE</b>				
2021	\$0	\$116,700	\$116,700	\$116,700

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](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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0371**

The State Tax Commission, at a meeting held on August 17, 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:	97-00-00-00-000-375	Property Owner:	RGCX LTD
Classification:	PERSONAL		9040 ROSWELL RD STE 520
County:	STATE ASSESSED		ATLANTA GA 30350-1863
Assessment Unit:	OF STATE OF MICHIGAN	Assessing Officer / Equalization Director:	STATE OF STATE OF MICHIGAN
Village:	NONE		
School District:	STATE OF MICHIGAN		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$372,050	\$268,000	\$268,000	(\$104,050)

<b>TAXABLE VALUE</b>				
2021	\$372,050	\$268,000	\$268,000	(\$104,050)

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 08/23/2021**

Docket Number: **154-21-0372**

The State Tax Commission, at a meeting held on August 17, 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: 97-99-99-99-999-087 Classification: PERSONAL County: STATE ASSESSED Assessment Unit: OF STATE OF MICHIGAN  Village: NONE School District: STATE OF MICHIGAN	Property Owner: CHEVRON PHILLIPS CHEMICAL COMPANY LP KAYLA BATAINEH 2424 RIDGE RD ROCKWALL TX 75087-5116  Assessing Officer / Equalization Director: STATE OF STATE OF MICHIGAN
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$1,060,900	\$648,250	\$648,250	(\$412,650)
 <b>TAXABLE VALUE</b>				
2021	\$1,060,900	\$648,250	\$648,250	(\$412,650)

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0375**

The State Tax Commission, at a meeting held on August 17, 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:	33-02-02-90-530-399	Property Owner:	GREAT LAKES COCA-COLA DISTRIBUTION LLC
Classification:	PERSONAL		6250 N RIVER RD STE 9000
County:	INGHAM		ROSEMONT IL 60018-4241
Assessment Unit:	CHARTER TWP. OF MERIDIAN	Assessing Officer / Equalization Director:	
Village:	NONE		ASHLEY J. WINSTEAD
School District:	OKEMOS PUBLIC SCHOOLS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$40,200	\$41,300	\$41,300	\$1,100
 <b>TAXABLE VALUE</b>				
2021	\$40,200	\$41,300	\$41,300	\$1,100

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0376**

The State Tax Commission, at a meeting held on August 17, 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:	33-02-02-90-532-928	Property Owner:	GREAT LAKES COCA-COLA DISTRIBUTION LLC
Classification:	PERSONAL		6250 N RIVER RD STE 9000
County:	INGHAM		ROSEMONT IL 60018-4241
Assessment Unit:	CHARTER TWP. OF MERIDIAN	Assessing Officer / Equalization Director:	ASHLEY J. WINSTEAD
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$400	\$400	\$400

<b>TAXABLE VALUE</b>				
2021	\$0	\$400	\$400	\$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 08/23/2021**

Docket Number: **154-21-0377**

The State Tax Commission, at a meeting held on August 17, 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:	33-02-02-91-529-962	Property Owner:	GREAT LAKES COCA-COLA DISTRIBUTION LLC
Classification:	PERSONAL		6250 N RIVER RD STE 9000
County:	INGHAM		ROSEMONT IL 60018-4241
Assessment Unit:	CHARTER TWP. OF MERIDIAN	Assessing Officer / Equalization Director:	
Village:	NONE		ASHLEY J. WINSTEAD
School District:	EAST LANSING SCHOOL DISTRICT		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$4,600	\$1,100	\$1,100	(\$3,500)
 <b>TAXABLE VALUE</b>				
2021	\$4,600	\$1,100	\$1,100	(\$3,500)

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0378**

The State Tax Commission, at a meeting held on August 17, 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:	33-02-02-92-275-650	Property Owner:	GREAT LAKES COCA-COLA DISTRIBUTION LLC	
Classification:	PERSONAL		6250 N RIVER RD STE 9000	
County:	INGHAM		ROSEMONT IL 60018-4241	
Assessment Unit:	CHARTER TWP. OF MERIDIAN	Assessing Officer / Equalization Director:	ASHLEY J. WINSTEAD	
Village:	NONE		5151 MARSH ROAD	
School District:	HASLETT PUBLIC SCHOOLS		OKEMOS, MI 48864	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$8,500	\$7,100	\$7,100	(\$1,400)
<b>TAXABLE VALUE</b>				
2021	\$8,500	\$7,100	\$7,100	(\$1,400)

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 08/23/2021**

Docket Number: **154-21-0381**

The State Tax Commission, at a meeting held on August 17, 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:	01-13-00-001-802	Property Owner:	COMFORT FAMILY DENTAL PLLC
Classification:	PERSONAL		25529 VAN DYKE AVE
County:	MACOMB		CENTER LINE MI 48015-1848
Assessment Unit:	CITY OF CENTERLINE	Assessing Officer / Equalization Director:	THOMAS D. MONCHAK
Village:	NONE		7070 E. 10 MILE
School District:	CENTER LINE PUBLIC SCHOOLS		CENTER LINE, MI 48015-1100

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$98,500	\$139,720	\$139,720	\$41,220

<b>TAXABLE VALUE</b>				
2019	\$98,500	\$139,720	\$139,720	\$41,220

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

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

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0382**

The State Tax Commission, at a meeting held on August 17, 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:	28-99-00-021-045	Property Owner:	ASSEMBLERS INC
Classification:	PERSONAL		PO BOX 1019
County:	OAKLAND		PICKNEY MI 48169-1019
Assessment Unit:	CITY OF HAZEL PARK	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	HAZEL PARK CITY SCHOOL DIST		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$20,330	\$20,330	\$20,330
 <b>TAXABLE VALUE</b>				
2021	\$0	\$20,330	\$20,330	\$20,330

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

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

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

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

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0383**

The State Tax Commission, at a meeting held on August 17, 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:	92-99-00-004-570	Property Owner:	COMCAST OF CO/FL/MI/NM/PA/WA LLC
Classification:	PERSONAL		1 COMCAST CTR FL 32
County:	OAKLAND		PHILADELPHIA PA 19103-2855
Assessment Unit:	CITY OF WALLED LAKE	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	WALLED LAKE CONSOLIDATED S		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$731,230	\$1,611,670	\$1,611,670	\$880,440

<b>TAXABLE VALUE</b>				
2021	\$731,230	\$1,611,670	\$1,611,670	\$880,440

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 08/23/2021**

Docket Number: **154-21-0384**

The State Tax Commission, at a meeting held on August 17, 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:	92-99-00-013-017	Property Owner:	COMCAST BROADBAND SECURITY LLC
Classification:	PERSONAL		1 COMCAST CTR FL 32
County:	OAKLAND		PHILADELPHIA PA 19103-2855
Assessment Unit:	CITY OF WALLED LAKE	Assessing Officer / Equalization Director:	
			DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	WALLED LAKE CONSOLIDATED S		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$7,570	\$4,800	\$4,800	(\$2,770)
 <b>TAXABLE VALUE</b>				
2021	\$7,570	\$4,800	\$4,800	(\$2,770)

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0385**

The State Tax Commission, at a meeting held on August 17, 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:	66-01-605-003-00	Property Owner:	STRUBHAR, MICHAEL & GAIL
Classification:	REAL		422 N CONRAD ST
County:	ONTONAGON		PEOTONE IL 60468-9245
Assessment Unit:	TWP. OF BERGLAND	Assessing Officer / Equalization Director:	MARK A. SLOCUM
Village:	NONE		311 N. STEEL STREET
School District:	EWEN-TROUT CREEK SCHOOL D		ONTONAGON, MI 49953

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$26,750	\$26,750	\$26,750

<b>TAXABLE VALUE</b>				
2021	\$0	\$26,180	\$26,180	\$26,180

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 08/23/2021**

Docket Number: **154-21-0386**

The State Tax Commission, at a meeting held on August 17, 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:	73-28-12-3-03-3000-039	Property Owner:	ALBRECHT, TODD & ALISHA
Classification:	REAL		4309 VILLAGEGREEN
County:	SAGINAW		FREELAND MI 48623-8897
Assessment Unit:	TWP. OF THOMAS	Assessing Officer / Equalization Director:	JILL PETERS
Village:	NONE		249 N. MILLER ROAD
School District:	FREELAND COMMUNITY SCHO		SAGINAW, MI 48609

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$29,900	\$157,100	\$157,100	\$127,200

<b>TAXABLE VALUE</b>				
2021	\$29,900	\$157,100	\$157,100	\$127,200

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0387**

The State Tax Commission, at a meeting held on August 17, 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:	K-11-33-215-049	Property Owner:	MISSELDINE, CAROL
Classification:	REAL		7066 STREAMWOOD DR
County:	WASHTENAW		YPSILANTI MI 48197-9521
Assessment Unit:	CHARTER TWP. OF YPSILANTI	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		7200 S. HURON RIVER DRIVE
School District:	LINCOLN CONSOLIDATED SCHO		YPSILANTI, MI 48197

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$121,500	\$121,500	\$121,500

<b>TAXABLE VALUE</b>				
2021	\$0	\$78,843	\$78,843	\$78,843

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0389**

The State Tax Commission, at a meeting held on August 17, 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:	01421-054-O	Property Owner:	VANDESTREEK, HEIDI & BENSON
Classification:	REAL		7645 WALCOTT ST
County:	KALAMAZOO		PORTAGE MI 49024-4855
Assessment Unit:	CITY OF PORTAGE	Assessing Officer / Equalization Director:	MESHIA ROSE
Village:	NONE		7900 S. WESTNEDGE AVE.
School District:	PORTAGE PUBLIC SCHOOLS		PORTAGE, MI 49002

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$79,500	\$79,500	\$79,500
 <b>TAXABLE VALUE</b>				
2021	\$0	\$66,692	\$66,692	\$66,692

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).

**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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0390**

The State Tax Commission, at a meeting held on August 17, 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:	41-13-27-201-004	Property Owner:	HALL, DANIEL P
Classification:	REAL		8554 CHUCKANUT DR
County:	KENT		MONTAGUE MI 49437-9389
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	
			PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS PUBLIC SCHOOL		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$80,400	\$80,400	\$80,400

<b>TAXABLE VALUE</b>				
2021	\$0	\$62,334	\$62,334	\$62,334

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.



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/23/2021**

Docket Number: **154-21-0391**

The State Tax Commission, at a meeting held on August 17, 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:	41-14-07-303-015	Property Owner:	ROOKUS, KATELYN P
Classification:	REAL		148 CONRAD ST NE
County:	KENT		GRAND RAPIDS MI 49505-4028
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS PUBLIC SCHOOL		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$55,500	\$55,500	\$55,500

<b>TAXABLE VALUE</b>				
2021	\$0	\$32,610	\$32,610	\$32,610

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

