

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

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

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

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

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

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

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

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

Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/20/2020 - Amended 04/09/2021

Docket Number: 154-19-1067

The State Tax Commission, at a meeting held on April 6, 2021, approved a request pursuant to MCL 211.154 to rehear and revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-17-201-018-001	Property Owner:	ACRA GRINDING COMPANY
Classification:	PERSONAL		40597 BRENTWOOD DR
County:	MACOMB		STERLING HEIGHTS MI 48310-2210
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	MARCIA D. MAGYAR-SMITH
Village:	NONE		40555 UTICA ROAD, BOX 8009
School District:	UTICA COMMUNITY SCHOOLS		STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$66,000	\$189,800	\$189,800	\$123,800

<b>TAXABLE VALUE</b>				
2017	\$66,000	\$189,800	\$189,800	\$123,800

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



**Reason for Amendment:**  
**To correct original and requested values**

**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 04/07/2021**

Docket Number: **154-19-1089**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
FKA GTE TELEPHONE/FRONTIER  
PO BOX 2629  
ADDISON TX 75001-2629  
Assessing Officer:  
STATE OF STATE OF MICHIGAN

Parcel Code: **99-99-99-999-066**  
Classification: REAL  
Assessment Unit: OF STATE OF MICHIGAN  
County: STATE ASSESSED  
School District: STATE OF MICHIGAN  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$108,755,500	\$108,755,893	\$108,755,893	\$393
<b>TAXABLE VALUE</b>				
2019	\$108,755,500	\$108,755,893	\$108,755,893	\$393


The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0362**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
TRIPLE CROWN SERVICES  
2720 DUPONT COMMERCE ST STE 200  
FORT WAYNE IN 46825-2364

Assessing Officer:  
ROBERT A. BRAZEAU  
1355 SOUTHFIELD ROAD  
LINCOLN PARK, MI 48146

Parcel Code: **47-001-03-0028-301**  
Classification: REAL  
Assessment Unit: CITY OF MELVINDALE  
County: WAYNE  
School District: MELVINDALE ALLEN PARK SCHS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$764,500	\$0	\$0	(\$764,500)
2019	\$776,700	\$0	\$0	(\$776,700)
2020	\$787,800	\$0	\$0	(\$787,800)
<b>TAXABLE VALUE</b>				
2018	\$764,500	\$0	\$0	(\$764,500)
2019	\$776,700	\$0	\$0	(\$776,700)
2020	\$787,800	\$0	\$0	(\$787,800)

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 04/07/2021**

Docket Number: **154-20-0363**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
TRIPLE CROWN SERVICES  
2720 DUPONT COMMERCE ST STE 200  
FORT WAYNE IN 46825-2364

Parcel Code: **47-002-02-0253-000**  
Classification: REAL  
Assessment Unit: CITY OF MELVINDALE  
County: WAYNE  
School District: MELVINDALE ALLEN PARK SCHS  
Village: NONE

Assessing Officer:  
ROBERT A. BRAZEAU  
1355 SOUTHFIELD ROAD  
LINCOLN PARK, MI 48146

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$16,000	\$0	\$0	(\$16,000)
2019	\$24,200	\$0	\$0	(\$24,200)
2020	\$22,600	\$0	\$0	(\$22,600)
<b>TAXABLE VALUE</b>				
2018	\$16,000	\$0	\$0	(\$16,000)
2019	\$16,384	\$0	\$0	(\$16,384)
2020	\$22,600	\$0	\$0	(\$22,600)

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 04/07/2021**

Docket Number: **154-20-0379**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
CONSOLIDATED RAIL CORPORATION  
1200 PEACHTREE ST NE  
ATLANTA GA 30309-3579

Assessing Officer:  
ROBERT A. BRAZEAU  
1355 SOUTHFIELD ROAD  
LINCOLN PARK, MI 48146

Parcel Code: **47-003-99-0003-007**  
Classification: REAL  
Assessment Unit: CITY OF MELVINDALE  
County: WAYNE  
School District: MELVINDALE-NORTHERN ALLEN P  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$148,500	\$0	\$0	(\$148,500)
2019	\$148,500	\$0	\$0	(\$148,500)
2020	\$121,400	\$0	\$0	(\$121,400)
<b>TAXABLE VALUE</b>				
2018	\$109,387	\$0	\$0	(\$109,387)
2019	\$112,012	\$0	\$0	(\$112,012)
2020	\$114,140	\$0	\$0	(\$114,140)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0408**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
DBA: COMFORT INN GREAT LAKES HOSPITALITY  
1573 S TELEGRAPH RD  
BLOOMFIELD HILLS MI 48302-0048

Parcel Code: **09-160-900-005-893-17**  
Classification: PERSONAL  
Assessment Unit: CITY OF BAY CITY  
County: BAY  
School District: BAY CITY SCHOOL DISTRICT  
Village: NONE

Assessing Officer:  
WADE SLIVIK  
301 WASHINGTON AVENUE  
BAY CITY, MI 48708

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$312,550	\$426,300	\$426,300	\$113,750
2019	\$312,550	\$377,700	\$377,700	\$65,150

<b>TAXABLE VALUE</b>				
2018	\$312,550	\$426,300	\$426,300	\$113,750
2019	\$312,550	\$377,700	\$377,700	\$65,150

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0443**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
KURT LIEBROCK  
35 W VAN BUREN RD  
ALMA MI 48801-9716

Assessing Officer:  
DOUGLAS MERCHANT  
1495 W MONROE ROAD  
ST. LOUIS, MI 48880

Parcel Code: **29-01-012-010-00**  
Classification: REAL  
Assessment Unit: TWP. OF ARCADEA  
County: GRATIOT  
School District: ALMA PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$31,000	\$31,000	\$31,000
<b>TAXABLE VALUE</b>				
2020	\$0	\$28,837	\$28,837	\$28,837

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0445**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
JOEL & KAREN KRAWCZYK  
9440 E SHORE DR  
PORTAGE MI 49002-6572

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

Parcel Code: **06300-002-O**  
Classification: REAL  
Assessment Unit: CITY OF PORTAGE  
County: KALAMAZOO  
School District: PORTAGE PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$187,400	\$187,400	\$187,400
<b>TAXABLE VALUE</b>				
2020	\$0	\$110,326	\$110,326	\$110,326

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0446**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
BROOKE K HOWARD  
1420 SNOWBERRY CT  
PORTAGE MI 49024-4275

Parcel Code: **09416-034-O**  
Classification: REAL  
Assessment Unit: CITY OF PORTAGE  
County: KALAMAZOO  
School District: PORTAGE PUBLIC SCHOOLS  
Village: NONE

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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$102,600	\$102,600	\$102,600
<b>TAXABLE VALUE</b>				
2020	\$0	\$89,931	\$89,931	\$89,931

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0457**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
BREWER ASHLEY SCOTT DANIEL  
204 N MEAD ST  
SAINT JOHNS MI 48879-1516

Assessing Officer:  
CHARLES ZEMLA  
P.O. BOX 98  
ST. JOHNS, MI 48879

Parcel Code: **300-000-030-005-00**  
Classification: REAL  
Assessment Unit: CITY OF ST. JOHNS  
County: CLINTON  
School District: ST JOHNS PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$50,900	\$50,900	\$50,900
<b>TAXABLE VALUE</b>				
2020	\$0	\$48,206	\$48,206	\$48,206

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0458**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
CLARK FAMILY RENTALS LLC  
2611 N ALGER RD  
ALMA MI 48801-9645  
Assessing Officer:  
KATHERINE J. ROSLUND  
525 E. SUPERIOR, BOX 278  
ALMA, MI 48801

Parcel Code: **29-51-034-262-00**  
Classification: REAL  
Assessment Unit: CITY OF ALMA  
County: GRATIOT  
School District: ALMA PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$59,800	\$59,800	\$59,800
<b>TAXABLE VALUE</b>				
2020	\$0	\$46,449	\$46,449	\$46,449

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0471**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
YONG JOHN & KIM KWON  
1641 BUR OAK DR  
TROY MI 48085-3491

Assessing Officer:  
LEGER A. LICARI  
500 W. BIG BEAVER  
TROY, MI 48084-5285

Parcel Code: **88-20-11-203-001**  
Classification: REAL  
Assessment Unit: CITY OF TROY  
County: OAKLAND  
School District: TROY SCHOOL DISTRICT  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$45,550	\$296,000	\$296,000	\$250,450
<b>TAXABLE VALUE</b>				
2020	\$45,550	\$296,000	\$296,000	\$250,450

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 04/07/2021**

Docket Number: **154-20-0475**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
THUMB MRI LLC  
6320 VAN DYKE RD  
CASS CITY MI 48726-9603

Assessing Officer:  
CONNIE LIPKA  
P.O. BOX 135  
CASS CITY, MI 48726

Parcel Code: **130-900-000-125-00**  
Classification: PERSONAL  
Assessment Unit: TWP. OF GREENLEAF  
County: SANILAC  
School District: CASS CITY PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$186,100	\$30,600	\$30,600	(\$155,500)
2019	\$171,900	\$33,300	\$33,300	(\$138,600)
2020	\$157,600	\$33,200	\$33,200	(\$124,400)
<b>TAXABLE VALUE</b>				
2018	\$186,100	\$30,600	\$30,600	(\$155,500)
2019	\$171,900	\$33,300	\$33,300	(\$138,600)
2020	\$157,600	\$33,200	\$33,200	(\$124,400)

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 04/07/2021**

Docket Number: **154-20-0476**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
TIAA COMMERCIAL FINANCE INC  
630 N CENTRAL EXPT STE A  
PLANO TX 75074-6858

Assessing Officer:  
CONNIE LIPKA  
P.O. BOX 135  
CASS CITY, MI 48726

Parcel Code: **130-900-000-850-00**  
Classification: PERSONAL  
Assessment Unit: TWP. OF GREENLEAF  
County: SANILAC  
School District: CASS CITY PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$0	\$141,200	\$141,200	\$141,200
2020	\$94,600	\$124,600	\$124,600	\$30,000

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>TAXABLE VALUE</b>				
2018	\$0	\$141,200	\$141,200	\$141,200
2020	\$94,600	\$124,600	\$124,600	\$30,000

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 04/07/2021**

Docket Number: **154-20-0487**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
CHN UNITY PARK III LDHA LP  
5505 CORPORATE DR #300  
TROY MI 48090-2614  
Assessing Officer:  
DAVID M. HIEBER  
250 ELIZABETH LK RD. STE. 1000 W  
PONTIAC, MI 48341

Parcel Code: **64-14-33-206-033**  
Classification: REAL  
Assessment Unit: CITY OF PONTIAC  
County: OAKLAND  
School District: SCHOOL DISTRICT OF THE CITY O  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$1,580	\$34,340	\$34,340	\$32,760
2019	\$1,580	\$41,980	\$41,980	\$40,400
2020	\$1,580	\$48,610	\$48,610	\$47,030
<b>TAXABLE VALUE</b>				
2018	\$1,580	\$33,660	\$33,660	\$32,080
2019	\$1,580	\$34,460	\$34,460	\$32,880
2020	\$1,580	\$35,110	\$35,110	\$33,530

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0492**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
C/O RYAN LLC DEPT 120 DOLLAR TREE STORES  
PO BOX 460389  
HOUSTON TX 77056-8389

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-28-048-011**  
Classification: **PERSONAL**  
Assessment Unit: **CITY OF SOUTHFIELD**  
County: **OAKLAND**  
School District: **SOUTHFIELD PUBLIC SCHOOLS**  
Village: **NONE**

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$59,550	\$64,970	\$64,970	\$5,420
<b>TAXABLE VALUE</b>				
2020	\$59,550	\$64,970	\$64,970	\$5,420

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0493**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
BROOKDALE HOSPICE  
6737 W WASHINGTON ST STE 2300  
MILWAUKEE WI 53214-5650

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-28-101-504**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$5,130	\$5,130	\$5,130
<b>TAXABLE VALUE</b>				
2019	\$0	\$5,130	\$5,130	\$5,130

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0496**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
WILLIS TOWERS WATSON MIDWEST INC  
26 CENTURY BLVD  
NASHVILLE TN 37214-3685  
Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-31-201-018**  
Classification: **PERSONAL**  
Assessment Unit: **CITY OF SOUTHFIELD**  
County: **OAKLAND**  
School District: **SOUTHFIELD PUBLIC SCHOOLS**  
Village: **NONE**

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$1,910,660	\$1,923,430	\$1,923,430	\$12,770
2019	\$1,559,340	\$1,692,480	\$1,692,480	\$133,140

<b>TAXABLE VALUE</b>				
2018	\$1,910,660	\$1,923,430	\$1,923,430	\$12,770
2019	\$1,559,340	\$1,692,480	\$1,692,480	\$133,140

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0498**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
AKA: MOS PHYSICAL THERAPY MICHIGAN  
26211 CENTRAL PARK BLVD STE 201  
SOUTHFIELD MI 48076-4157

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-43-074-309**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$349,760	\$419,680	\$419,680	\$69,920
<b>TAXABLE VALUE</b>				
2019	\$349,760	\$419,680	\$419,680	\$69,920

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0500**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
AT&T MOBILITY LLC #10110509  
1010 PINE ST RM # 9E-L-01  
SAINT LOUIS MO 63101-2015  
Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-43-400-000**  
Classification: **PERSONAL**  
Assessment Unit: **CITY OF SOUTHFIELD**  
County: **OAKLAND**  
School District: **SOUTHFIELD PUBLIC SCHOOLS**  
Village: **NONE**

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$15,170	\$61,820	\$61,820	\$46,650
2020	\$132,740	\$133,870	\$133,870	\$1,130

<b>TAXABLE VALUE</b>				
2019	\$15,170	\$61,820	\$61,820	\$46,650
2020	\$132,740	\$133,870	\$133,870	\$1,130

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0501**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
COMCAST OF CO/FL/MI/NM/PA/WA LLC  
1 COMCAST CTR FL 32  
PHILADELPHIA PA 19103-2855

Parcel Code: **76-99-44-091-800**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$148,960	\$154,800	\$154,800	\$5,840
<b>TAXABLE VALUE</b>				
2019	\$148,960	\$154,800	\$154,800	\$5,840

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0508**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
BANK OF AMERICA NA  
101 N TRYON ST NC1-001-03-80  
CHARLOTTE NC 28255-0100

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-66-000-118**  
Classification: **PERSONAL**  
Assessment Unit: **CITY OF SOUTHFIELD**  
County: **OAKLAND**  
School District: **SOUTHFIELD PUBLIC SCHOOLS**  
Village: **NONE**

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$1,750	\$57,620	\$57,620	\$55,870
<b>TAXABLE VALUE</b>				
2018	\$1,750	\$57,620	\$57,620	\$55,870

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0509**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
COMCAST OF CO/FL/MI/NM/PA/WA LLC  
1 COMCAST CTR FL 32  
PHILADELPHIA PA 19103-2855

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-67-263-450**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$310,040	\$315,880	\$315,880	\$5,840
<b>TAXABLE VALUE</b>				
2019	\$310,040	\$315,880	\$315,880	\$5,840

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0510**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
SUPERIOR INDUSTRIES  
26600 TELEGRAPH RD STE 400  
SOUTHFIELD MI 48033-5311

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-67-296-116**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$679,190	\$771,630	\$771,630	\$92,440
2019	\$627,100	\$660,380	\$660,380	\$33,280

<b>TAXABLE VALUE</b>				
2018	\$679,190	\$771,630	\$771,630	\$92,440
2019	\$627,100	\$660,380	\$660,380	\$33,280

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0511**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
LUXOTTICA OF AMERICA INC LENS CRAFTERS  
PO BOX 331429  
NASHVILLE TN 37203-7514

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-67-334-200**  
Classification: **PERSONAL**  
Assessment Unit: **CITY OF SOUTHFIELD**  
County: **OAKLAND**  
School District: **SOUTHFIELD PUBLIC SCHOOLS**  
Village: **NONE**

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$45,420	\$51,100	\$51,100	\$5,680
<b>TAXABLE VALUE</b>				
2019	\$45,420	\$51,100	\$51,100	\$5,680

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).

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 04/07/2021**

Docket Number: **154-20-0514**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
UNIVERSITY ISLAMIC FINANCIAL CORPORATION  
29777 TELEGRAPH RD STE 3590  
SOUTHFIELD MI 48034-7663

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-67-450-270**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$3,900	\$87,540	\$87,540	\$83,640
2019	\$3,900	\$82,120	\$82,120	\$78,220
<b>TAXABLE VALUE</b>				
2018	\$3,900	\$87,540	\$87,540	\$83,640
2019	\$3,900	\$82,120	\$82,120	\$78,220

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.

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 04/07/2021**

Docket Number: **154-20-0515**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
NORTH AMERICAN DENTAL MANAGEMENT LLC  
11 S MILL ST STE 200  
NEW CASTLE PA 16101-3680

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-70-464-718**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$148,000	\$187,130	\$187,130	\$39,130
2020	\$162,800	\$152,430	\$152,430	(\$10,370)

<b>TAXABLE VALUE</b>				
2019	\$148,000	\$187,130	\$187,130	\$39,130
2020	\$162,800	\$152,430	\$152,430	(\$10,370)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0516**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
ARAMARK MANAGEMENT SERVICES LP #4787  
PO BOX 30286  
PHILADELPHIA PA 19103-8286

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-70-530-075**  
Classification: **PERSONAL**  
Assessment Unit: **CITY OF SOUTHFIELD**  
County: **OAKLAND**  
School District: **SOUTHFIELD PUBLIC SCHOOLS**  
Village: **NONE**

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$41,430	\$45,220	\$45,220	\$3,790
2019	\$60,310	\$69,340	\$69,340	\$9,030
<b>TAXABLE VALUE</b>				
2018	\$41,430	\$45,220	\$45,220	\$3,790
2019	\$60,310	\$69,340	\$69,340	\$9,030

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 04/07/2021**

Docket Number: **154-20-0517**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
LAWRENCE TECHNOLOGICAL UNIVERSITY  
120 MOUNTAIN VIEW BLVD FL 2  
BASKING RIDGE NJ 07920-3454

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-70-531-000**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$23,280	\$32,070	\$32,070	\$8,790
<b>TAXABLE VALUE</b>				
2019	\$23,280	\$32,070	\$32,070	\$8,790

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0520**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
COMCAST OF CO/FL/MI/NM/PA/WA LLC  
1 COMCAST CTR FL 32  
PHILADELPHIA PA 19103-2855

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-72-033-000**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$1,391,890	\$1,397,720	\$1,397,720	\$5,830

<b>TAXABLE VALUE</b>				
2019	\$1,391,890	\$1,397,720	\$1,397,720	\$5,830

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0521**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
COMCAST OF CO/FL/MI/NM/PA/WA LLC  
1 COMCAST CTR FL 32  
PHILADELPHIA PA 19103-2855

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-72-033-700**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$3,394,740	\$3,413,660	\$3,413,660	\$18,920

<b>TAXABLE VALUE</b>				
2019	\$3,394,740	\$3,413,660	\$3,413,660	\$18,920

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0524**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
APEX SYSTEMS  
2000 TOWN CENTER STE 1390  
SOUTHFIELD MI 48075-1146

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-75-501-565**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$3,500	\$20,450	\$20,450	\$16,950
<b>TAXABLE VALUE</b>				
2018	\$3,500	\$20,450	\$20,450	\$16,950

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 04/07/2021**

Docket Number: **154-20-0526**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
DBA:CORP OPERATIONS & REAL ESTATE ABC INC  
PO BOX 5046  
GLENDALE CA 91221-5046  
Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-75-531-000**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$36,280	\$123,000	\$123,000	\$86,720
<b>TAXABLE VALUE</b>				
2019	\$36,280	\$123,000	\$123,000	\$86,720

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0527**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
DISNEY & ESPN NETWORKS AFFILIATES ESPN  
PO BOX 5046  
GLENDALE CA 91221-5046

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-75-564-110**  
Classification: **PERSONAL**  
Assessment Unit: **CITY OF SOUTHFIELD**  
County: **OAKLAND**  
School District: **SOUTHFIELD PUBLIC SCHOOLS**  
Village: **NONE**

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$3,520	\$33,710	\$33,710	\$30,190
<b>TAXABLE VALUE</b>				
2019	\$3,520	\$33,710	\$33,710	\$30,190

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0529**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
AMERICAN MULTI-CINEMA INC STAR THEATRE  
11500 ASH ST  
LEAWOOD KS 66211-7804  
Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-76-375-005**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$170,580	\$173,030	\$173,030	\$2,450
2019	\$178,220	\$243,490	\$243,490	\$65,270
<b>TAXABLE VALUE</b>				
2018	\$170,580	\$173,030	\$173,030	\$2,450
2019	\$178,220	\$243,490	\$243,490	\$65,270

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0530**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
SEDGWICK CLAIMS MANAGEMENT SERVICES INC  
8125 SEDGWICK WAY  
MEMPHIS TN 38125-1128  
Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-78-047-018**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$1,624,720	\$1,794,760	\$1,794,760	\$170,040
<b>TAXABLE VALUE</b>				
2019	\$1,624,720	\$1,794,760	\$1,794,760	\$170,040

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0531**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
AT&T SERVICES INC  
1010 PINE ST # 9E-L-01  
SAINT LOUIS MO 63101-2015  
Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-79-000-815**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$9,380	\$14,900	\$14,900	\$5,520
2019	\$6,260	\$11,060	\$11,060	\$4,800
2020	\$3,610	\$7,620	\$7,620	\$4,010
<b>TAXABLE VALUE</b>				
2018	\$9,380	\$14,900	\$14,900	\$5,520
2019	\$6,260	\$11,060	\$11,060	\$4,800
2020	\$3,610	\$7,620	\$7,620	\$4,010

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0532**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
ARAMARK REFRESHMENT SERVICES LLC  
PO BOX 30286  
PHILADELPHIA PA 19103-8286

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-79-032-010**  
Classification: **PERSONAL**  
Assessment Unit: **CITY OF SOUTHFIELD**  
County: **OAKLAND**  
School District: **SOUTHFIELD PUBLIC SCHOOLS**  
Village: **NONE**

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$52,190	\$83,200	\$83,200	\$31,010
2019	\$52,190	\$86,890	\$86,890	\$34,700
<b>TAXABLE VALUE</b>				
2018	\$52,190	\$83,200	\$83,200	\$31,010
2019	\$52,190	\$86,890	\$86,890	\$34,700

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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 04/07/2021**

Docket Number: **154-20-0533**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
COMCAST CABLE COMMUNICATIONS  
1 COMCAST CTR FL 32  
PHILADELPHIA PA 19103-2855

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-79-093-955**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$1,655,150	\$3,178,520	\$3,178,520	\$1,523,370
2019	\$1,230,770	\$2,377,670	\$2,377,670	\$1,146,900

<b>TAXABLE VALUE</b>				
2018	\$1,655,150	\$3,178,520	\$3,178,520	\$1,523,370
2019	\$1,230,770	\$2,377,670	\$2,377,670	\$1,146,900

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

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

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

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

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



Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 04/07/2021**

Docket Number: **154-20-0534**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
COMCAST OF CO/FL/MI/NM/PA/WA LLC  
1 COMCAST CTR FL 32  
PHILADELPHIA PA 19103-2855

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-79-093-960**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$403,970	\$409,810	\$409,810	\$5,840
<b>TAXABLE VALUE</b>				
2019	\$403,970	\$409,810	\$409,810	\$5,840

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0535**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
C/O RYAN TAX SERVICES LLC CSC SERVICE  
PO BOX 460049 DEPT 802  
HOUSTON TX 77056-8049

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-79-103-110**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$111,760	\$116,990	\$116,990	\$5,230
2019	\$112,160	\$116,550	\$116,550	\$4,390

<b>TAXABLE VALUE</b>				
2018	\$111,760	\$116,990	\$116,990	\$5,230
2019	\$112,160	\$116,550	\$116,550	\$4,390

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0536**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
CONTINENTAL AUTOMOTIVE SYSTEMS INC  
1830 MACMILLAN PARK DR  
FORT MILL SC 29707-7712

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-79-106-146**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$694,790	\$817,380	\$817,380	\$122,590
<b>TAXABLE VALUE</b>				
2019	\$694,790	\$817,380	\$817,380	\$122,590

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0537**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
DLL FINANCE LLC  
8001 BIRCHWOOD CT STE C PO BOX 2000  
JOHNSTON IA 50131-0020  
Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-79-115-436**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$69,860	\$151,420	\$151,420	\$81,560
<b>TAXABLE VALUE</b>				
2019	\$69,860	\$151,420	\$151,420	\$81,560

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0539**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
COMCAST OF CO/FL/MI/NM/PA/WA LLC  
1 COMCAST CTR FL 32  
PHILADELPHIA PA 19103-2855

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-79-321-000**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$351,890	\$357,730	\$357,730	\$5,840

<b>TAXABLE VALUE</b>				
2019	\$351,890	\$357,730	\$357,730	\$5,840

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0540**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
C/O THE ALBANO GROUP LLC RICHO USA INC  
PO BOX 3850  
MANCHESTER NH 03105-3850

Parcel Code: **76-99-79-328-213**  
Classification: PERSONAL  
Assessment Unit: CITY OF SOUTHFIELD  
County: OAKLAND  
School District: SOUTHFIELD PUBLIC SCHOOLS  
Village: NONE

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$115,810	\$134,080	\$134,080	\$18,270
<b>TAXABLE VALUE</b>				
2019	\$115,810	\$134,080	\$134,080	\$18,270

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0542**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
MARSH USA INC  
121 RIVER ST FL 8  
HOBOKEN NJ 07030-5982

Assessing Officer:  
MICHAEL RACKLYEFT  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

Parcel Code: **76-99-83-091-935**  
Classification: **PERSONAL**  
Assessment Unit: **CITY OF SOUTHFIELD**  
County: **OAKLAND**  
School District: **SOUTHFIELD PUBLIC SCHOOLS**  
Village: **NONE**

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$1,848,130	\$1,882,930	\$1,882,930	\$34,800
<b>TAXABLE VALUE</b>				
2018	\$1,848,130	\$1,882,930	\$1,882,930	\$34,800

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 04/07/2021**

Docket Number: **154-20-0543**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
OSCAR LOPEZ  
3133 MANNION RD  
SAGINAW MI 48603-1604

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

Parcel Code: **23-12-4-08-3025-000**  
Classification: REAL  
Assessment Unit: CHARTER TWP. OF SAGINAW  
County: SAGINAW  
School District: SAGINAW TOWNSHIP COMMUNIT  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$85,400	\$85,400	\$85,400
<b>TAXABLE VALUE</b>				
2020	\$0	\$85,400	\$85,400	\$85,400

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 04/07/2021**

Docket Number: **154-20-0548**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
AFFORDABLE METAL LLC SMITH DON  
2995 W AIRPORT RD  
HASTINGS MI 49058-9774

Parcel Code: **08-13-011-901-42**  
Classification: REAL  
Assessment Unit: CHARTER TWP. OF RUTLAND  
County: BARRY  
School District: HASTINGS AREA SCHOOL SYSTE  
Village: NONE

Assessing Officer:  
DENNIS A. MCKELVEY  
2461 HEATH ROAD  
HASTINGS, MI 49058

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$0	\$48,600	\$48,600	\$48,600
2019	\$0	\$39,500	\$39,500	\$39,500
2020	\$0	\$36,100	\$36,100	\$36,100
<b>TAXABLE VALUE</b>				
2018	\$0	\$48,600	\$48,600	\$48,600
2019	\$0	\$39,500	\$39,500	\$39,500
2020	\$0	\$36,100	\$36,100	\$36,100

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 04/07/2021**

Docket Number: **154-20-0549**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
DIME MISSIONARY BAPTIST CHURCH  
7045 ARCADIA DR  
MOUNT MORRIS MI 48458-9707

Assessing Officer:  
STACEY KAAKE  
1101 S. SAGINAW STREET  
FLINT, MI 48502

Parcel Code: **46-35-257-012**  
Classification: REAL  
Assessment Unit: CITY OF FLINT  
County: GENESEE  
School District: FLINT CITY SCHOOL DISTRICT  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$0	\$37,100	\$37,100	\$37,100
<b>TAXABLE VALUE</b>				
2018	\$0	\$37,100	\$37,100	\$37,100

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 04/07/2021**

Docket Number: **154-20-0550**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
LARRY EUGENE BARKER ESTATE  
2319 KELLER RD  
HOLT MI 48842-8780

Assessing Officer:  
ELIZABETH TOBIAS  
2074 AURELIUS ROAD  
HOLT, MI 48842-6320

Parcel Code: **33-25-05-13-179-017**  
Classification: REAL  
Assessment Unit: CHARTER TWP. OF DELHI  
County: INGHAM  
School District: HOLT PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$2,347	\$107,100	\$107,100	\$104,753
<b>TAXABLE VALUE</b>				
2020	\$2,347	\$107,100	\$107,100	\$104,753

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0551**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
NARENDER & ANJALI SURABHI  
3852 ZAHARAS LN  
OKEMOS MI 48864-2489  
Assessing Officer:  
SHARON L. FRISCHMAN  
124 W. MICHIGAN AVE 3RD FLOOR  
LANSING, MI 48933

Parcel Code: **33-01-02-32-120-004**  
Classification: REAL  
Assessment Unit: CITY OF LANSING  
County: INGHAM  
School District: OKEMOS PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$164,900	\$164,900	\$164,900
<b>TAXABLE VALUE</b>				
2020	\$0	\$158,918	\$158,918	\$158,918

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0557**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
KENNETH M & ERIN M OPALEWSKI  
31100 29 MILE RD  
LENOX MI 48048-1216

Assessing Officer:  
LISA C. GRIFFIN  
63775 GRATIOT AVENUE  
LENOX, MI 48050

Parcel Code: **19-06-21-200-020**  
Classification: REAL  
Assessment Unit: TWP. OF LENOX  
County: MACOMB  
School District: RICHMOND COMMUNITY SCHOOL  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$104,000	\$104,000	\$104,000
<b>TAXABLE VALUE</b>				
2020	\$0	\$68,459	\$68,459	\$68,459

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0562**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
DETROIT 3D MANUFACTURING LLC  
2470 XCELSIOR DR  
OXFORD MI 48371-2368

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

Parcel Code: **P-99-00-020-039**  
Classification: **PERSONAL**  
Assessment Unit: **CHARTER TWP. OF OXFORD**  
County: **OAKLAND**  
School District: **OXFORD COMMUNITY SCHOOLS**  
Village: **NONE**

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$0	\$32,960	\$32,960	\$32,960
<b>TAXABLE VALUE</b>				
2020	\$0	\$32,960	\$32,960	\$32,960

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.

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 04/07/2021**

Docket Number: **154-20-0571**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
MASON MICHAEL LEE RYAL ALISHA ALANA  
5153 SHORELINE BLVD  
WATERFORD MI 48329-1669

Parcel Code: **25-08-02-400-021**  
Classification: REAL  
Assessment Unit: CHARTER TWP. OF FLUSHING  
County: GENESEE  
School District: MONTROSE COMMUNITY SCHOO  
Village: NONE

Assessing Officer:  
DENNIS A. JUDSON  
6524 N. SEYMOUR ROAD  
FLUSHING, MI 48433

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$100,000	\$100,000	\$100,000
<b>TAXABLE VALUE</b>				
2020	\$0	\$84,358	\$84,358	\$84,358

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0572**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
KENNETH E RUSSELL JR  
9293 S CATALPA AVE  
NEWAYGO MI 49337-8296

Assessing Officer:  
MATTHEW FRAIN  
P.O. BOX 625  
NEWAYGO, MI 49337

Parcel Code: **62-19-33-350-037**  
Classification: REAL  
Assessment Unit: TWP. OF BROOKS  
County: NEWAYGO  
School District: NEWAYGO PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$67,500	\$302,100	\$302,100	\$234,600
2019	\$67,500	\$364,000	\$364,000	\$296,500
2020	\$65,000	\$365,300	\$365,300	\$300,300
<b>TAXABLE VALUE</b>				
2018	\$67,500	\$302,100	\$302,100	\$234,600
2019	\$67,500	\$309,350	\$309,350	\$241,850
2020	\$65,000	\$315,228	\$315,227	\$250,227

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0573**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
LAUREN & JOSHUA TEUNIS  
15219 MERCURY DR  
GRAND HAVEN MI 49417-9505

Parcel Code: **70-03-35-400-045**  
Classification: REAL  
Assessment Unit: CHARTER TWP. OF GRAND HAVEN  
County: OTTAWA  
School District: GRAND HAVEN AREA PUBLIC SCH  
Village: NONE

Assessing Officer:  
ROGER W. SCHMIDT  
13300 168TH STREET  
GRAND HAVEN, MI 49417

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$65,200	\$65,200	\$65,200
<b>TAXABLE VALUE</b>				
2020	\$0	\$63,585	\$63,585	\$63,585

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

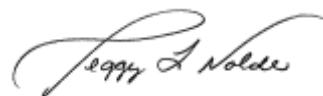
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability 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 04/07/2021**

Docket Number: **154-20-0576**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
BOBBY & TERI BODY  
507 N CLINTON AVE  
SAINT JOHNS MI 48879-1305

Assessing Officer:  
CHARLES ZEMLA  
P.O. BOX 98  
ST. JOHNS, MI 48879

Parcel Code: **300-490-120-003-00**  
Classification: REAL  
Assessment Unit: CITY OF ST. JOHNS  
County: CLINTON  
School District: ST JOHNS PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$35,100	\$35,100	\$35,100
<b>TAXABLE VALUE</b>				
2020	\$0	\$27,713	\$27,713	\$27,713

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0577**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
GLENN & LORI SIMULA  
22010 COAL DOCK RD  
HANCOCK MI 49930-9308  
  
Assessing Officer:  
LAURA VB ERHART  
P.O. BOX 13  
WATERSMEET, MI 49969

Parcel Code: **31-006-020-005-00**  
Classification: REAL  
Assessment Unit: TWP. OF FRANKLIN  
County: HOUGHTON  
School District: HANCOCK PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$137,952	\$176,788	\$176,788	\$38,836
2019	\$136,783	\$178,268	\$178,268	\$41,485
2020	\$166,672	\$203,432	\$203,432	\$36,760
<b>TAXABLE VALUE</b>				
2018	\$137,952	\$176,788	\$176,788	\$38,836
2019	\$136,783	\$178,268	\$178,268	\$41,485
2020	\$161,713	\$203,432	\$203,432	\$41,719

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0578**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
LAURA WARNER  
54465 HORIZON DR  
SHELBY TOWNSHIP MI 48316-1720

Assessing Officer:  
MATTHEW J. SCHMIDT  
52700 VAN DYKE  
SHELBY TWP., MI 48316-3572

Parcel Code: **23-07-09-151-016**  
Classification: REAL  
Assessment Unit: CHARTER TWP. OF SHELBY  
County: MACOMB  
School District: UTICA COMMUNITY SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$120,300	\$120,300	\$120,300
<b>TAXABLE VALUE</b>				
2020	\$0	\$95,094	\$95,094	\$95,094

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-20-0581**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
RANIR LLC  
PO BOX 8877  
KENTWOOD MI 49518-8877

Assessing Officer:  
EVAN JOHNSON  
P.O. BOX 8848  
KENTWOOD, MI 49518

Parcel Code: **41-57-65-008-237**  
Classification: IFT PERSONAL  
Assessment Unit: CITY OF KENTWOOD  
County: KENT  
School District: KENTWOOD PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$413,500	\$0	\$0	(\$413,500)
2019	\$70,100	\$0	\$0	(\$70,100)
<b>TAXABLE VALUE</b>				
2018	\$413,500	\$0	\$0	(\$413,500)
2019	\$70,100	\$0	\$0	(\$70,100)

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 04/07/2021**

Docket Number: **154-20-0582**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
RANIR LLC  
PO BOX 8877  
KENTWOOD MI 49518-8877  
Assessing Officer:  
EVAN JOHNSON  
P.O. BOX 8848  
KENTWOOD, MI 49518

Parcel Code: **41-50-65-016-613**  
Classification: **PERSONAL**  
Assessment Unit: **CITY OF KENTWOOD**  
County: **KENT**  
School District: **KENTWOOD PUBLIC SCHOOLS**  
Village: **NONE**

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$18,000	\$431,500	\$431,500	\$413,500
2019	\$11,600	\$81,700	\$81,700	\$70,100
<b>TAXABLE VALUE</b>				
2018	\$18,000	\$431,500	\$431,500	\$413,500
2019	\$11,600	\$81,700	\$81,700	\$70,100

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 04/07/2021**

Docket Number: **154-20-0587**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
MICHELLE A PRIEFER  
300 MORNING WALK PATH  
BENTON HARBOR MI 49022-3459

Parcel Code: **11-03-3070-0001-00-3**  
Classification: REAL  
Assessment Unit: CHARTER TWP. OF BENTON  
County: BERRIEN  
School District: BENTON HARBOR AREA SCHOOL  
Village: NONE

Assessing Officer:  
PATRICIA M. DEPRIEST  
1725 TERRITORIAL ROAD  
BENTON HARBOR, MI 49022

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$215,100	\$199,400	\$199,400	(\$15,700)

<b>TAXABLE VALUE</b>				
2018	\$216,100	\$199,400	\$199,400	(\$16,700)

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.



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 04/07/2021**

Docket Number: **154-21-0003**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
WILCOX KORTANI LARSON BRENT  
3754 DOERING RD  
JACKSON MI 49201-9525

Assessing Officer:  
RUTH A. SCOTT  
120 W. MICHIGAN AVENUE  
JACKSON, MI 49201

Parcel Code: **000-04-31-201-001-09**  
Classification: REAL  
Assessment Unit: TWP. OF HENRIETTA  
County: JACKSON  
School District: NORTHWEST SCHOOL DISTRICT  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$128,900	\$128,900	\$128,900
<b>TAXABLE VALUE</b>				
2020	\$0	\$84,686	\$84,686	\$84,686

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-21-0006**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
MATTHEW VANDONGEN  
949 CALIFORNIA ST NW  
GRAND RAPIDS MI 49504-6364

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

Parcel Code: **41-13-26-278-025**  
Classification: REAL  
Assessment Unit: CITY OF GRAND RAPIDS  
County: KENT  
School District: GRAND RAPIDS PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$38,300	\$38,300	\$38,300
<b>TAXABLE VALUE</b>				
2020	\$0	\$38,300	\$38,300	\$38,300

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 04/07/2021**

Docket Number: **154-21-0008**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
CARSON PORTERFIELD  
901 ELEANOR ST NE  
GRAND RAPIDS MI 49505-4305

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

Parcel Code: **41-14-08-303-004**  
Classification: REAL  
Assessment Unit: CITY OF GRAND RAPIDS  
County: KENT  
School District: GRAND RAPIDS PUBLIC SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$63,000	\$63,000	\$63,000
<b>TAXABLE VALUE</b>				
2020	\$0	\$42,510	\$42,510	\$42,510

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).

**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 04/07/2021**

Docket Number: **154-21-0009**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
GENNAYE & ETTA MAE MAYWEATHER  
1816 MILLBANK ST SE  
GRAND RAPIDS MI 49508-2670

Parcel Code: **41-18-16-353-024**  
Classification: REAL  
Assessment Unit: CITY OF GRAND RAPIDS  
County: KENT  
School District: GRAND RAPIDS PUBLIC SCHOOLS  
Village: NONE

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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$101,900	\$101,900	\$101,900
<b>TAXABLE VALUE</b>				
2020	\$0	\$93,180	\$93,180	\$93,180

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 04/07/2021**

Docket Number: **154-21-0010**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
JUDY LORRAINE BECK ESTATE  
3775 NEAL ST  
FRUITPORT MI 49415-9707

Assessing Officer:  
DONNA B. VANDERVRIES  
173 E. APPLE AVENUE, STE 201  
MUSKEGON, MI 49442

Parcel Code: **61-15-125-400-0014-00**  
Classification: REAL  
Assessment Unit: CHARTER TWP. OF FRUITPORT  
County: MUSKEGON  
School District: FRUITPORT COMMUNITY SCHOOL  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$36,100	\$36,100	\$36,100
<b>TAXABLE VALUE</b>				
2020	\$0	\$27,035	\$27,035	\$27,035

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-21-0017**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
ANDREW & NHU DARGIS  
4637 HACKETT RD  
SAGINAW MI 48603-9677

Parcel Code: **72-003-507-037-0000**  
Classification: REAL  
Assessment Unit: TWP. OF DENTON  
County: ROSCOMMON  
School District: HOUGHTON LAKE COMMUNITY S  
Village: NONE

Assessing Officer:  
SARAH STEVENS  
P.O. BOX 289  
PRUDENVILLE, MI 48651

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$84,000	\$84,000	\$84,000
<b>TAXABLE VALUE</b>				
2020	\$0	\$77,953	\$77,953	\$77,953

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-21-0024**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
JIMMY L II & BAILEY M BAXTER  
11308 PINES TRL  
ROSCOMMON MI 49653-9703

Assessing Officer:  
CHRISTIE A. VERLAC  
P.O. BOX 606  
ROSCOMMON, MI 48653

Parcel Code: **20-062-032-008-020-00**  
Classification: REAL  
Assessment Unit: TWP. OF SOUTH BRANCH  
County: CRAWFORD  
School District: ROSCOMMON SCHOOL DISTRICT  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$74,000	\$74,000	\$74,000
<b>TAXABLE VALUE</b>				
2020	\$0	\$50,566	\$50,566	\$50,566

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-21-0028**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
JOHN LASKI  
3385 CHURCH ST  
SAGINAW MI 48604-2268

Assessing Officer:  
DAVID A. COOK  
1645 MAPLERIDGE ROAD  
SAGINAW, MI 48604

Parcel Code: **11-12-4-12-3404-000**  
Classification: REAL  
Assessment Unit: TWP. OF CARROLLTON  
County: SAGINAW  
School District: CARROLLTON SCHOOL DISTRICT  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$30,300	\$30,300	\$30,300
<b>TAXABLE VALUE</b>				
2020	\$0	\$27,300	\$27,300	\$27,300

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 04/07/2021**

Docket Number: **154-21-0036**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
RUCH ANDREW A SMITH REBECCA V  
11172 HERRING ST  
MARCELLUS MI 49067-9412  
Assessing Officer:  
SHALICE NORTHROP  
51951 M-40  
MARCELLUS, MI 49067

Parcel Code: **14-080-002-002-10**  
Classification: REAL  
Assessment Unit: TWP. OF NEWBERG  
County: CASS  
School District: MARCELLUS COMMUNITY SCHOO  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$82,500	\$82,500	\$82,500
<b>TAXABLE VALUE</b>				
2020	\$0	\$53,618	\$53,618	\$53,618

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-21-0038**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
TYLER & JEANNA WATTS  
14357 200TH AVE  
LEROY MI 49655-8408  
Assessing Officer:  
ARTHUR W. MOYSES  
P.O. BOX 98  
LEROY, MI 49655

Parcel Code: **67-07-022-012-02**  
Classification: REAL  
Assessment Unit: TWP. OF LEROY  
County: OSCEOLA  
School District: PINE RIVER AREA SCHOOLS  
Village: NONE

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$131,600	\$131,600	\$131,600
<b>TAXABLE VALUE</b>				
2020	\$0	\$106,447	\$106,447	\$106,447

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 04/07/2021**

Docket Number: **154-21-0040**

The State Tax Commission, at a meeting held on April 06, 2021, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:  
ERIC JONES  
2917 WOODRIDGE CIR NE  
GRAND RAPIDS MI 49525-9314

Parcel Code: **41-14-02-377-041**  
Classification: REAL  
Assessment Unit: CHARTER TWP. OF GRAND RAPIDS  
County: KENT  
School District: FOREST HILLS PUBLIC SCHOOLS  
Village: NONE

Assessing Officer:  
ROBIN ROTHLEY  
1836 E. BELTLINE, NE  
GRAND RAPIDS, MI 49525

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$185,000	\$164,100	\$164,100	(\$20,900)
2020	\$190,700	\$168,800	\$168,800	(\$21,900)
<b>TAXABLE VALUE</b>				
2019	\$151,832	\$136,491	\$136,491	(\$15,341)
2020	\$154,716	\$139,084	\$139,084	(\$15,632)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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

