

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

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

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

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

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

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

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

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

As Amended by

2003 Public Act No. 247,

Approved December 29, 2003

**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0627**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-25-05-22-426-033	Property Owner:	KITCHEN, DANIEL J & MARINA
Classification:	REAL		4609 WILCOX RD
County:	INGHAM		HOLT MI 48842-1649
Assessment Unit:	CHARTER TWP. OF DELHI	Assessing Officer / Equalization Director:	ELIZABETH TOBIAS
Village:	NONE		2074 AURELIUS ROAD
School District:	HOLT PUBLIC SCHOOLS		HOLT, MI 48842-6320

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$0	\$88,300	\$88,300	\$88,300
 TAXABLE VALUE				
2021	\$0	\$58,915	\$58,915	\$58,915

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

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

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

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

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

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

Peggy L. Nolde

Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0685**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 04-99-00-020-021 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF BERKLEY Village: NONE School District: BERKLEY SCHOOL DISTRICT	Property Owner: GREEN LANTERN; BERKLEY GL OPERATIONS LLC 4033 12 MILE RD BERKLEY MI 48072-1119 Assessing Officer / Equalization Director: TERRY D. SCHULTZ 250 ELIZABETH LAKE RD., STE. 1000W PONTIAC, MI 48341
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$223,560	\$298,190	\$298,190	\$74,630

TAXABLE VALUE				
2021	\$223,560	\$298,190	\$298,190	\$74,630

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

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

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

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

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the 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 04/06/2022**

Docket Number: **154-21-0699**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	R-99-00-021-001	Property Owner:	VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 2549
County:	OAKLAND		ADDISON TX 75001-2549
Assessment Unit:	TWP. OF ROSE	Assessing Officer / Equalization Director:	TERRY D. SCHULTZ
Village:	NONE		250 ELIZABETH LAKE RD., STE. 1000W
School District:	HOLLY AREA SCHOOL DISTRICT		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$40,000	\$71,280	\$71,280	\$31,280
 TAXABLE VALUE				
2021	\$40,000	\$71,280	\$71,280	\$31,280

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 or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the 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 04/06/2022**

Docket Number: **154-21-0747**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	71-999-99-2007-051	Property Owner:	ZSI INC
Classification:	PERSONAL		BRIAN SZYMANS
County:	WAYNE		1751 SUMMIT DR
Assessment Unit:	CHARTER TWP. OF CANTON		AUBURN HILLS MI 48326-1780
Village:	NONE	Assessing Officer / Equalization Director:	AARON POWERS
School District:	WAYNE-WESTLAND COMMUNITY S		1150 S. CANTON CENTER ROAD
			CANTON, MI 48188

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$611,390	\$1,185,750	\$1,185,750	\$574,360
 TAXABLE VALUE				
2020	\$611,390	\$1,185,750	\$1,185,750	\$574,360

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0750**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	75-999-00-1174-021	Property Owner:	ANGELO IAFRATE CONSTRUCTION CO
Classification:	PERSONAL		MATT MILKOVIE
County:	WAYNE		26300 SHERWOOD AVE
Assessment Unit:	CHARTER TWP. OF HURON	Assessing Officer / Equalization Director:	WARREN MI 48091-4168
Village:	NONE		TIMOTHY E. O'DONNELL
School District:	HURON SCHOOL DISTRICT		22950 HURON RIVER
			HURON TWP., MI 48164

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$0	\$1,554,421	\$1,554,421	\$1,554,421
 TAXABLE VALUE				
2021	\$0	\$1,554,421	\$1,554,421	\$1,554,421

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0751**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 80-999-00-2020-044 Classification: PERSONAL County: WAYNE Assessment Unit: CITY OF ROMULUS Village: NONE School District: ROMULUS COMMUNITY SCHOOLS	Property Owner: ANGELO IAFRATE CONSTRUCTION CO MATT MILKOVIE 26300 SHERWOOD AVE WARREN MI 48091-4168 Assessing Officer / Equalization Director: JULIE ALBERT 11111 WAYNE ROAD ROMULUS, MI 48174
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2021	\$1,584,600	\$0	\$0	(\$1,584,600)
 TAXABLE VALUE				
2021	\$1,584,600	\$0	\$0	(\$1,584,600)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0767**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	64-27-50-502	Property Owner:	MIDLAND COGENERATION VENTURE LP
Classification:	PERSONAL		100 E PROGRESS PL
County:	MIDLAND		MIDLAND MI 48640-8900
Assessment Unit:	CITY OF MIDLAND	Assessing Officer / Equalization Director:	
Village:	NONE		KAYLA RIPLEY
School District:	MIDLAND PUBLIC SCHOOLS		333 W. ELLSWORTH STREET
			MIDLAND, MI 48640

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$107,356,700	\$65,899,766	\$65,899,766	(\$41,456,934)
2020	\$105,362,993	\$64,933,285	\$64,933,285	(\$40,429,708)
2021	\$102,756,100	\$63,348,253	\$63,348,253	(\$39,407,847)
TAXABLE VALUE				
2019	\$107,356,700	\$65,899,766	\$65,899,766	(\$41,456,934)
2020	\$105,362,993	\$64,933,285	\$64,933,285	(\$40,429,708)
2021	\$102,756,100	\$63,348,253	\$63,348,253	(\$39,407,847)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0768**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	64-27-50-500	Property Owner:	MIDLAND COGENERATION VENTURE LP
Classification:	PERSONAL		100 E PROGRESS PL
County:	MIDLAND		MIDLAND MI 48640-8900
Assessment Unit:	CITY OF MIDLAND	Assessing Officer / Equalization Director:	
Village:	NONE		KAYLA RIPLEY
School District:	MIDLAND PUBLIC SCHOOLS		333 W. ELLSWORTH STREET
			MIDLAND, MI 48640

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$73,716,100	\$115,174,079	\$115,174,079	\$41,457,979
2020	\$71,717,618	\$112,147,326	\$112,147,326	\$40,429,708
2021	\$70,055,400	\$109,463,216	\$109,463,216	\$39,407,816
TAXABLE VALUE				
2019	\$73,716,100	\$115,174,079	\$115,174,079	\$41,457,979
2020	\$71,717,618	\$112,147,326	\$112,147,326	\$40,429,708
2021	\$70,055,400	\$109,463,216	\$109,463,216	\$39,407,816

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0784**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22-99-00-010-035	Property Owner:	VESTA HOUSING SOLUTIONS LLC; VESTA MODULAR
Classification:	PERSONAL		JOHN ACKERMAN
County:	OAKLAND		698 ATLANTA HWY SE
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	
Village:	NONE		MATTHEW A. DINGMAN
School District:	FARMINGTON PUBLIC SCHOOL DI		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE OR NET (DECREASE)
ASSESSED VALUE				
2020	\$0	\$125,520	\$125,520	\$125,520
2021	\$0	\$110,970	\$110,970	\$110,970
TAXABLE VALUE				
2020	\$0	\$125,520	\$125,520	\$125,520
2021	\$0	\$110,970	\$110,970	\$110,970


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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0785**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-419-859	Property Owner:	VESTA HOUSING SOLUTIONS LLC; VESTA MODULAR
Classification:	PERSONAL		JOHN ACKERMAN
County:	OAKLAND		695 ATLANTA HWY SE
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE OR NET (DECREASE)
ASSESSED VALUE				
2020	\$125,520	\$0	\$0	(\$125,520)
2021	\$103,400	\$0	\$0	(\$103,400)
TAXABLE VALUE				
2020	\$125,520	\$0	\$0	(\$125,520)
2021	\$103,400	\$0	\$0	(\$103,400)

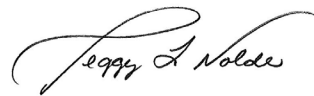
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0794**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-18-29-480-008	Property Owner:	LUGTIGHEID, DOROTHY
Classification:	REAL		1540 MARWOOD DR SE
County:	KENT		KENTWOOD MI 49508-4858
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	EVAN JOHNSON
Village:	NONE		P.O. BOX 8848
School District:	KENTWOOD PUBLIC SCHOOLS		KENTWOOD, MI 49518

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$81,500	\$81,500	\$81,500
2020	\$0	\$88,200	\$88,200	\$88,200
TAXABLE VALUE				
2019	\$0	\$55,419	\$55,419	\$55,419
2020	\$0	\$56,471	\$56,471	\$56,471

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

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

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

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

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

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

Peggy L. Nolde

Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0800**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-23-262-000-0049-10	Property Owner:	STRALEY, BRENDA
Classification:	REAL		2795 E PALMA WAY
County:	MUSKEGON		COTTONWOOD HEIGHTS UT 84121-7003
Assessment Unit:	CITY OF NORTH MUSKEGON	Assessing Officer / Equalization Director:	SUSAN K. BOWEN
Village:	NONE		1502 RUDDIMAN
School District:	NORTH MUSKEGON PUBLIC SCHO		MUSKEGON, MI 49445

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$0	\$85,000	\$85,000	\$85,000
 TAXABLE VALUE				
2021	\$0	\$55,236	\$55,236	\$55,236

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

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

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

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

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

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the 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 04/06/2022**

Docket Number: **154-21-0805**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	08-23-02-968-555	Property Owner:	GFM LLC
Classification:	PERSONAL		MICHELLE NOCH
County:	MACOMB		29685 CALAHAN RD
Assessment Unit:	CITY OF ROSEVILLE		ROSEVILLE MI 48066-1807
Village:	NONE	Assessing Officer / Equalization Director:	BROOK L. OPENSHAW
School District:	ROSEVILLE COMMUNITY SCHOOL		29777 GRATIOT
			ROSEVILLE, MI 48066

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$74,900	\$102,750	\$102,750	\$27,850
2020	\$61,700	\$84,650	\$84,650	\$22,950
TAXABLE VALUE				
2019	\$74,900	\$102,750	\$102,750	\$27,850
2020	\$61,700	\$84,650	\$84,650	\$22,950

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0806**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	51-900-007-38	Property Owner:	FAB-LITE INC; METALWORKS INC
Classification:	PERSONAL		330 WASHINGTON AVE
County:	MANISTEE		MANISTEE MI 49660-1260
Assessment Unit:	CITY OF MANISTEE	Assessing Officer / Equalization Director:	MARLENE WHETSTONE
Village:	NONE		P.O. BOX 325
School District:	MANISTEE AREA PUBLIC SCHOOL		CADILLAC, MI 49601

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$62,700	\$84,700	\$84,700	\$22,000
2020	\$73,100	\$75,800	\$75,800	\$2,700
TAXABLE VALUE				
2019	\$62,700	\$84,700	\$84,700	\$22,000
2020	\$73,100	\$75,800	\$75,800	\$2,700

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0807**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-50-58-171-200	Property Owner:	EUGENE POWER COMPONENTS
Classification:	PERSONAL		1333 FULTON AVE
County:	OTTAWA		GRAND HAVEN MI 49417-1533
Assessment Unit:	CITY OF GRAND HAVEN	Assessing Officer / Equalization Director:	MICHAEL R. GALLIGAN
Village:	NONE		519 WASHINGTON AVENUE
School District:	GRAND HAVEN AREA PUBLIC SCH		GRAND HAVEN, MI 49417

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$84,700	\$155,000	\$155,000	\$70,300
2020	\$71,600	\$138,200	\$138,200	\$66,600
TAXABLE VALUE				
2019	\$84,700	\$155,000	\$155,000	\$70,300
2020	\$71,600	\$138,200	\$138,200	\$66,600

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0808**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	75-052-000-209-50	Property Owner:	MAYER TOOL & ENGINEERING INC
Classification:	PERSONAL		1404 N CENTERVILLE RD
County:	SAINT JOSEPH		STURGIS MI 49091-9699
Assessment Unit:	CITY OF STURGIS	Assessing Officer / Equalization Director:	
Village:	NONE		DALE HUTSON
School District:	STURGIS PUBLIC SCHOOLS		60450 FARRAND ROAD
			COLON, MI 49040

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$23,800	\$28,650	\$28,650	\$4,850
2020	\$20,600	\$23,300	\$23,300	\$2,700
TAXABLE VALUE				
2019	\$23,800	\$28,650	\$28,650	\$4,850
2020	\$20,600	\$23,300	\$23,300	\$2,700

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0809**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	75-052-900-135-06	Property Owner:	MAYER TOOL & ENGINEERING INC
Classification:	IFT PERSONAL		1404 N CENTERVILLE RD
County:	SAINT JOSEPH		STURGIS MI 49091-9699
Assessment Unit:	TWP. OF STURGIS	Assessing Officer / Equalization Director:	DALE HUTSON
Village:	NONE		60450 S. FARRAND ROAD
School District:	STURGIS PUBLIC SCHOOLS		COLON, MI 49040

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$31,000	\$31,000	\$31,000
 TAXABLE VALUE				
2019	\$0	\$31,000	\$31,000	\$31,000

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0812**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	200-090-001-302-00	Property Owner:	SHYFT GROUP USA INC, THE; SPARTAN MOTORS USA
Classification:	PERSONAL		603 EARTHWAY BLVD
County:	EATON		BRISTOL IN 46507-9182
Assessment Unit:	CITY OF CHARLOTTE	Assessing Officer / Equalization Director:	RANDY L. JEWELL
Village:	NONE		111 E. LAWRENCE AVENUE
School District:	CHARLOTTE PUBLIC SCHOOLS		CHARLOTTE, MI 48813

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$279,000	\$391,200	\$391,200	\$112,200
2020	\$152,500	\$189,900	\$189,900	\$37,400
TAXABLE VALUE				
2019	\$279,000	\$391,200	\$391,200	\$112,200
2020	\$152,500	\$189,900	\$189,900	\$37,400

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-21-0813**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 200-091-024-110-25</p> <p>Classification: IFT PERSONAL</p> <p>County: EATON</p> <p>Assessment Unit: CITY OF CHARLOTTE</p> <p>Village: NONE</p> <p>School District: CHARLOTTE PUBLIC SCHOOLS</p>	<p>Property Owner: SHYFT GROUP USA INC, THE; SPARTAN MOTORS USA 603 EARTHWAY BLVD BRISTOL IN 46507-9182</p> <p>Assessing Officer / Equalization Director: RANDY L. JEWELL 111 E. LAWRENCE AVENUE CHARLOTTE, MI 48813</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$31,500	\$38,200	\$38,200	\$6,700
2020	\$29,400	\$35,500	\$35,500	\$6,100
TAXABLE VALUE				
2019	\$31,500	\$38,200	\$38,200	\$6,700
2020	\$29,400	\$35,500	\$35,500	\$6,100

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0001**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	55007-107-027-00	Property Owner:	HARRIS, DARIUS & KERRI
Classification:	REAL		PO BOX 234
County:	MENOMINEE		DALE WI 54931-0234
Assessment Unit:	TWP. OF INGALLSTON	Assessing Officer / Equalization Director:	PAUL P. ANDERSON
Village:	NONE		N5160 RANGELINE DRIVE M-1
School District:	MENOMINEE AREA PUBLIC SCHOO		WALLACE, MI 49893

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2021	\$0	\$95,900	\$95,900	\$95,900
 TAXABLE VALUE				
2021	\$0	\$77,770	\$77,770	\$77,770

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


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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0005**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 14-06-30-218 Classification: REAL County: MIDLAND Assessment Unit: CITY OF MIDLAND Village: NONE School District: MIDLAND PUBLIC SCHOOLS	Property Owner: SURBROOK, CRAIG; SOOK-LAEW, BUEY NAPAPORN 5412 NURMI DR MIDLAND MI 48640-3220 Assessing Officer / Equalization Director: KAYLA RIPLEY 333 W. ELLSWORTH STREET MIDLAND, MI 48640
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2021	\$0	\$70,200	\$70,200	\$70,200
 TAXABLE VALUE				
2021	\$0	\$66,315	\$66,315	\$66,315

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0010**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 33-20-90-55-021-161	Property Owner: MID MICHIGAN ROOFING
Classification: PERSONAL	3232 ENTERPRISE DR
County: INGHAM	SAGINAW MI 48603-2312
Assessment Unit: CITY OF EAST LANSING	Assessing Officer / Equalization Director:
Village: NONE	DAVID C. LEE
School District: EAST LANSING SCHOOL DISTRICT	410 ABBOT ROAD ROOM 109
	EAST LANSING, MI 48823

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

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

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

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

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

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the 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 04/06/2022**

Docket Number: **154-22-0015**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-09-027-010-00	Property Owner:	MAST, CASANDRA
Classification:	REAL		4159 126TH AVE
County:	ALLEGAN		ALLEGAN MI 49010-8926
Assessment Unit:	TWP. OF HEATH	Assessing Officer / Equalization Director:	LISA FREEMAN
Village:	NONE		3440 LINCOLN ROAD, BOX 241
School District:	ALLEGAN PUBLIC SCHOOLS		HAMILTON, MI 49419

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$0	\$118,400	\$118,400	\$118,400
 TAXABLE VALUE				
2021	\$0	\$89,577	\$89,577	\$89,577

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0016**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-18-450-015-00	Property Owner:	RAHN, AUSTIN & LEANNE
Classification:	REAL		4142 AUTUMN CREST DR
County:	ALLEGAN		HAMILTON MI 49419-9119
Assessment Unit:	TWP. OF OVERISEL	Assessing Officer / Equalization Director:	LISA FREEMAN
Village:	NONE		A-4307 144TH AVENUE
School District:	HAMILTON COMMUNITY SCHOOLS		HOLLAND, MI 49423

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$0	\$100,000	\$100,000	\$100,000
 TAXABLE VALUE				
2021	\$0	\$79,742	\$79,742	\$79,742

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0022**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	08-41-900-047-00	Property Owner:	HARDINGS MARKET #455
Classification:	PERSONAL		PO BOX 303
County:	BARRY		RICHLAND MI 49083-0303
Assessment Unit:	TWP. OF THORNAPPLE	Assessing Officer / Equalization Director:	
Village:	Village of MIDDLEVILLE		DANIEL R. SCHEUERMAN
School District:	THORNAPPLE KELLOGG SCHOOLS		200 E. MAIN STREET
			MIDDLEVILLE, MI 49333

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$72,200	\$58,900	\$58,900	(\$13,300)
2021	\$164,300	\$139,500	\$139,500	(\$24,800)
TAXABLE VALUE				
2020	\$72,200	\$58,900	\$58,900	(\$13,300)
2021	\$164,300	\$139,500	\$139,500	(\$24,800)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0023**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-08-024-022-05	Property Owner:	TOPPING, PATRICK & KATHRYN
Classification:	REAL		20950 RHODES RD
County:	BENZIE		INTERLOCHEN MI 49643-9601
Assessment Unit:	TWP. OF INLAND	Assessing Officer / Equalization Director:	GUNNAR P. BROW
Village:	NONE		10655 RIVERSIDE DRIVE
School District:	BENZIE COUNTY CENTRAL SCHOO		HONOR, MI 49640

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2021	\$0	\$58,000	\$58,000	\$58,000
 TAXABLE VALUE				
2021	\$0	\$46,790	\$46,790	\$46,790

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).

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0024**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	39-10-04560-163-O	Property Owner:	VALENTE, EMILY R
Classification:	REAL		2012 ECKENER DR
County:	KALAMAZOO		PORTAGE MI 49002
Assessment Unit:	CITY OF PORTAGE	Assessing Officer / Equalization Director:	MESHIA ROSE
Village:	NONE		7900 S. WESTNEDGE AVE.
School District:	PORTAGE PUBLIC SCHOOLS		PORTAGE, MI 49002

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$0	\$63,400	\$63,400	\$63,400
 TAXABLE VALUE				
2021	\$0	\$44,559	\$44,559	\$44,559

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

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

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

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

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

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

Peggy L. Nolde

Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0027**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4703-20-100-019	Property Owner:	TAYLOR, DOUGLAS M & LUCILLE M
Classification:	REAL		8500 WIGGINS RD
County:	LIVINGSTON		HOWELL MI 48855-9290
Assessment Unit:	TWP. OF DEERFIELD	Assessing Officer / Equalization Director:	TAMARA MATTIOLI
Village:	NONE		4492 CENTER ROAD
School District:	HOWELL PUBLIC SCHOOLS		LINDEN, MI 48451

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2021	\$0	\$81,500	\$81,500	\$81,500
TAXABLE VALUE				
2021	\$0	\$51,192	\$51,192	\$51,192

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0029**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	L-12-07-105-208	Property Owner:	CANLI, YUNUS JOHN & ZEYNEP GURHAN
Classification:	REAL		1551 OAKFIELD DR
County:	WASHTENAW		ANN ARBOR MI 48108-3377
Assessment Unit:	CHARTER TWP. OF PITTSFIELD	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT
Village:	NONE		6201 W. MICHIGAN AVENUE
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48108-9721

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$0	\$103,800	\$103,800	\$103,800
 TAXABLE VALUE				
2021	\$0	\$103,800	\$103,800	\$103,800

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

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

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

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

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

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the 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 04/06/2022**

Docket Number: **154-22-0031**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-019-016	Property Owner:	IMEG CORPORATION
Classification:	PERSONAL		33533 W 12 MILE RD STE 200
County:	OAKLAND		FARMINGTON HILLS MI 48331-5635
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		45175 W. 10 MILE
School District:	NOVI COMMUNITY SCHOOLS		NOVI, MI 48375-3024

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$90,200	\$0	\$0	(\$90,200)
 TAXABLE VALUE				
2021	\$90,200	\$0	\$0	(\$90,200)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0032**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-14-7100-0086-00-4	Property Owner:	WANBERG, JOHN E & LINDA A
Classification:	REAL		2758 SUGARBERRY LN #86
County:	BERRIEN		NILES MI 49120-4680
Assessment Unit:	TWP. OF NILES	Assessing Officer / Equalization Director:	PATRICIA M. DEPRIEST
Village:	NONE		320 BELL RD.
School District:	BRANDYWINE PUBLIC SCHOOL DI		NILES, MI 49120

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$6,000	\$99,600	\$99,600	\$93,600
2021	\$6,000	\$105,300	\$105,300	\$99,300
TAXABLE VALUE				
2020	\$6,000	\$99,600	\$99,600	\$93,600
2021	\$6,000	\$100,994	\$100,994	\$94,994

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0033**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22-002-128-041-30	Property Owner:	VANREMORTEL, JOHN & SHARI
Classification:	REAL		W7927 S LAKE ANTOINE RD
County:	DICKINSON		IRON MOUNTAIN MI 49801-9644
Assessment Unit:	CHARTER TWP. OF BREITUNG	Assessing Officer / Equalization Director:	JUSTIN MURAWSKI
Village:	NONE		3851 MENOMINEE ST.
School District:	BREITUNG TOWNSHIP SCHOOL DI		QUINNESEC, MI 49876

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$0	\$156,000	\$156,000	\$156,000
 TAXABLE VALUE				
2021	\$0	\$151,071	\$151,071	\$151,071

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0034**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 33-20-90-55-020-149 Classification: PERSONAL County: INGHAM Assessment Unit: CITY OF EAST LANSING Village: NONE School District: EAST LANSING SCHOOL DISTRICT	Property Owner: ELAN DENTAL GROUP EAST LANSING 818 W LAKE LANSING RD EAST LANSING MI 48823-1308 Assessing Officer / Equalization Director: DAVID C. LEE 410 ABBOT ROAD ROOM 109 EAST LANSING, MI 48823
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$100,000	\$0	\$0	(\$100,000)
2021	\$100,000	\$0	\$0	(\$100,000)
TAXABLE VALUE				
2020	\$100,000	\$0	\$0	(\$100,000)
2021	\$100,000	\$0	\$0	(\$100,000)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0035**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-55-021-118	Property Owner:	ELAN DENTAL GROUP EAST LANSING
Classification:	PERSONAL		818 W LAKE LANSING RD
County:	INGHAM		EAST LANSING MI 48823-1308
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRICT		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$0	\$233,500	\$233,500	\$233,500
 TAXABLE VALUE				
2020	\$0	\$233,500	\$233,500	\$233,500

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0037**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-54-999-99-2821-015	Property Owner:	PREMIER CARDIOVASCULAR SPECIALISTS
Classification:	PERSONAL		19850 MIDDLE GIBRALTAR RD
County:	WAYNE		GIBRALTAR MI 48173-8701
Assessment Unit:	CITY OF TRENTON	Assessing Officer / Equalization Director:	JOANIE BARNETT
Village:	NONE		2800 THIRD
School District:	TRENTON PUBLIC SCHOOLS		TRENTON, MI 48183

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$65,100	\$0	\$0	(\$65,100)
 TAXABLE VALUE				
2021	\$65,100	\$0	\$0	(\$65,100)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0038**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-22-05-380-004	Property Owner:	SONETZ, PETER & KATHRYN
Classification:	REAL		6767 CREEKSIDE VIEW DR SE
County:	KENT		GRAND RAPIDS MI 49548-7042
Assessment Unit:	CHARTER TWP. OF GAINES	Assessing Officer / Equalization Director:	MEGAN VANHOOSE
Village:	NONE		8555 KALAMAZOO AVENUE S.E.
School District:	KENTWOOD PUBLIC SCHOOLS		CALEDONIA, MI 49316

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$168,600	\$158,600	\$158,600	(\$10,000)
 TAXABLE VALUE				
2021	\$153,822	\$143,822	\$143,822	(\$10,000)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0041**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-93-985-749	Property Owner:	MAGIC STEEL SALES LLC
Classification:	PERSONAL		1500 MEDICAL CENTER PKWY STE 3B
County:	KENT		MURFREESBORO TN 37129-3837
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	
Village:	NONE		SCOTT ENGERSON
School District:	KELLOGGSVILLE PUBLIC SCHOOL		1155 28TH STREET S.W.
			WYOMING, MI 49509

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$451,700	\$996,400	\$996,400	\$544,700
2021	\$421,700	\$948,900	\$948,900	\$527,200
TAXABLE VALUE				
2020	\$451,700	\$996,400	\$996,400	\$544,700
2021	\$421,700	\$948,900	\$948,900	\$527,200

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0042**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-RLO-901-0150-00	Property Owner:	DEVILS LAKE YACHT CLUB
Classification:	PERSONAL		LINDA CANTRELL
County:	LENAWEE		2097 MARSH DR
Assessment Unit:	TWP. OF ROLLIN	Assessing Officer / Equalization Director:	MANITOU BEACH MI 49253-9750
Village:	NONE		DAVID GRIFFIN
School District:	ADDISON COMMUNITY SCHOOLS		730 MANITOU BEACH ROAD
			MANITOU BEACH, MI 49253

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$123,900	\$133,200	\$133,200	\$9,300
2021	\$731,100	\$130,600	\$130,600	(\$600,500)
TAXABLE VALUE				
2020	\$123,900	\$133,200	\$133,200	\$9,300
2021	\$731,100	\$130,600	\$130,600	(\$600,500)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0045**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-55-021-160	Property Owner:	MICHIGAN STEEL FABRICATORS INC
Classification:	PERSONAL		5225 ENERGY DR
County:	INGHAM		FLINT MI 48505-1836
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRICT		EAST LANSING, MI 48823

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

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

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

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

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

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the 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 04/06/2022**

Docket Number: **154-22-0046**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-55-021-163	Property Owner:	PROCESS PIPING & EQUIPMENT INC
Classification:	PERSONAL		772 MCPHERSON PARK DR
County:	INGHAM		HOWELL MI 48843-1934
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRICT		EAST LANSING, MI 48823

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

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

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

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

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

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the 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 04/06/2022**

Docket Number: **154-22-0048**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-002-127	Property Owner:	RGIS LLC
Classification:	PERSONAL		2000 TAYLOR RD
County:	OAKLAND		AUBURN HILLS MI 48326-1771
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	WILLIAM D. GRIFFIN
Village:	NONE		1827 N. SQUIRREL ROAD
School District:	SCHOOL DISTRICT OF THE CITY O		AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2021	\$0	\$632,740	\$632,740	\$632,740
 TAXABLE VALUE				
2021	\$0	\$632,740	\$632,740	\$632,740

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0049**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-094-060	Property Owner:	BROSE NORTH AMERICA INC
Classification:	PERSONAL		3933 AUTOMATION AVE
County:	OAKLAND		AUBURN HILLS MI 48326-1788
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	WILLIAM D. GRIFFIN
Village:	NONE		1827 N. SQUIRREL ROAD
School District:	SCHOOL DISTRICT OF THE CITY O		AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2021	\$0	\$227,010	\$227,010	\$227,010
 TAXABLE VALUE				
2021	\$0	\$227,010	\$227,010	\$227,010

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 or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the 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 04/06/2022**

Docket Number: **154-22-0050**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	K-11-33-211-025	Property Owner:	JAMES, DAMON A; FREEMAN-JAMES, AMARSHA
Classification:	REAL		7057 STREAMWOOD DR
County:	WASHTENAW		YPSILANTI MI 48197-9520
Assessment Unit:	CHARTER TWP. OF YPSILANTI	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		7200 S. HURON RIVER DRIVE
School District:	LINCOLN CONSOLIDATED SCHOOL		YPSILANTI, MI 48197

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$0	\$112,000	\$112,000	\$112,000
 TAXABLE VALUE				
2021	\$0	\$72,571	\$72,571	\$72,571

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0051**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	K-11-35-109-153	Property Owner:	SMITH, JOHN; RODRIGUEZ, DIMAS
Classification:	REAL		9582 FALMOUTH DR
County:	WASHTENAW		YPSILANTI MI 48197-1877
Assessment Unit:	CHARTER TWP. OF YPSILANTI	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		7200 S. HURON RIVER DRIVE
School District:	LINCOLN CONSOLIDATED SCHOOL		YPSILANTI, MI 48197

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$0	\$132,700	\$132,700	\$132,700
 TAXABLE VALUE				
2021	\$0	\$120,018	\$120,018	\$120,018

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

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

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

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

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

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

Peggy L. Nolde

Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0054**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-22-05-380-003	Property Owner:	CASTER, RICHARD
Classification:	REAL		6769 CREEKSIDE VIEW DR SE
County:	KENT		GRAND RAPIDS MI 49548-7042
Assessment Unit:	CHARTER TWP. OF GAINES	Assessing Officer / Equalization Director:	MEGAN VANHOOSE
Village:	NONE		8555 KALAMAZOO AVENUE S.E.
School District:	KENTWOOD PUBLIC SCHOOLS		CALEDONIA, MI 49316

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$158,600	\$168,700	\$168,700	\$10,100
 TAXABLE VALUE				
2021	\$143,822	\$153,922	\$153,922	\$10,100

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 04/06/2022**

Docket Number: **154-22-0057**

The State Tax Commission, at a meeting held on April 05, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: P-3021300000 Classification: PERSONAL County: JACKSON Assessment Unit: CITY OF JACKSON Village: NONE School District: JACKSON PUBLIC SCHOOLS	Property Owner: ZALE DELAWARE INC; DBA: PIERCING PAGODA #002610 PO BOX 152777 IRVING TX 75015-2777 Assessing Officer / Equalization Director: JASON M. YOAKAM 161 W. MICHIGAN AVENUE JACKSON, MI 49201
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$800	\$0	\$0	(\$800)
2021	\$800	\$0	\$0	(\$800)
TAXABLE VALUE				
2020	\$800	\$0	\$0	(\$800)
2021	\$800	\$0	\$0	(\$800)

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

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

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

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

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



Peggy L. Nolde
Chairperson

