

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 08/25/2022**

Docket Number: **154-20-0342**

The State Tax Commission, at a meeting held on August 23, 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: 52-13-135-100-01  Classification: REAL County: MARQUETTE Assessment Unit: TWP. OF RICHMOND School District: NEGAUNEE PUBLIC SCHOOLS Village: NONE	Property Owner: EMPIRE IRON MINING PARTNERSHIP, CLEVELAND CLIFFS IRON COMPANY; J&L CLIFFS 550 E DIVISION ST ISHPEMING MI 49849-2112  Assessing Officer / Equalization Director: EDWARD K. VANDERVRIES 1225 HOLIDAY LN. PORTAGE, MI 49024
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE OR NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$0	\$177,493,600	\$72,824,700	\$72,824,700
2019	\$0	\$177,493,600	\$70,273,500	\$70,273,500
 <b>TAXABLE VALUE</b>				
2018	\$0	\$177,493,600	\$72,824,700	\$72,824,700
2019	\$0	\$177,493,600	\$70,273,500	\$70,273,500


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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/25/2022**

Docket Number: **154-20-0343**

The State Tax Commission, at a meeting held on August 23, 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: 52-13-900-123-00	Property Owner: EMPIRE IRON MINING PARTNERSHIP 550 E DIVISION ST ISHPEMING MI 49849-2112
Classification: PERSONAL	
County: MARQUETTE	
Assessment Unit: TWP. OF RICHMOND	Assessing Officer / Equalization Director: EDWARD K. VANDERVRIES 1225 HOLIDAY LN. PORTAGE, MI 49024
School District: NEGAUNEE PUBLIC SCHOOLS	
Village: NONE	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE OR NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$0	\$15,056,193	\$15,056,193	\$15,056,193
2019	\$0	\$14,891,108	\$14,891,108	\$14,891,108
<b>TAXABLE VALUE</b>				
2018	\$0	\$15,056,193	\$15,056,193	\$15,056,193
2019	\$0	\$14,891,108	\$14,891,108	\$14,891,108

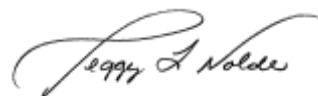
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/25/2022**

Docket Number: **154-20-0344**

The State Tax Commission, at a meeting held on August 23, 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: 52-16-930-036-00	Property Owner: EMPIRE IRON MINING PARTNERSHIP 550 E DIVISION ST ISHPEMING MI 49849-2112
Classification: PERSONAL	
County: MARQUETTE	
Assessment Unit: TWP. OF TILDEN	Assessing Officer / Equalization Director: NICOLE E. MERLO 234 W. BARAGA AVE. MARQUETTE, MI 48955
School District: NICE COMMUNITY SCHOOL DISTRIC	
Village: NONE	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE OR NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$0	\$605,041	\$605,041	\$605,041
2019	\$0	\$573,197	\$573,197	\$573,197
2020	\$0	\$525,431	\$525,431	\$525,431
<b>TAXABLE VALUE</b>				
2018	\$0	\$605,041	\$605,041	\$605,041
2019	\$0	\$573,197	\$573,197	\$573,197
2020	\$0	\$525,431	\$525,431	\$525,431

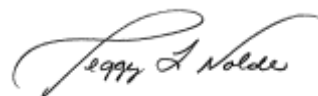
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-21-0274**

The State Tax Commission, at a meeting held on August 23, 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: 2110-FWSP-19 Classification: REAL County: WEXFORD Assessment Unit: TWP. OF CHERRY GROVE Village: NONE School District: CADILLAC AREA PUBLIC SCHOOLS	Property Owner: FRENSELY, JEFFREY & ANGELA 7700 W 30 RD HARRIETTA MI 49638-9701  Assessing Officer / Equalization Director: CLIFFORD A. PORTERFIELD 437 E. DIVISION STREET CADILLAC, MI 49601
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$80,600	\$80,600	\$80,600
 <b>TAXABLE VALUE</b>				
2021	\$0	\$67,885	\$67,885	\$67,885

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/25/2022**

Docket Number: **154-21-0403**

The State Tax Commission, at a meeting held on August 23, 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: 52-16-101-013-50  Classification: REAL County: MARQUETTE Assessment Unit: TWP. OF TILDEN School District: NICE COMMUNITY SCHOOL DISTRICT Village: NONE	Property Owner: EMPIRE IRON MINING PARTNERSHIP; CLEVELAND CLIFFS IRON COMPANY 550 E DIVISION ST ISHPEMING MI 49984-2112  Assessing Officer / Equalization Director: NICOLE E. MERLO 234 W. BARAGA AVE. MARQUETTE, MI 48955
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE OR NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$59,696,700	\$26,521,000	\$26,521,000
2020	\$0	\$59,696,700	\$34,579,400	\$34,579,400
<b>TAXABLE VALUE</b>				
2019	\$0	\$59,696,700	\$26,521,000	\$26,521,000
2020	\$0	\$59,696,700	\$27,024,899	\$27,024,899


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

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

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

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

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



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Peggy L. Nolde  
Chairperson



AMENDED

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-21-0671

Issued 08/25/2022  
Amended 08/31/2022

The State Tax Commission, at a meeting held on August 23, 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: 02-006-133-002-00	Property Owner: KOLBUS, ROBERT & KRISTINE E9855 COUNTY ROAD H58 MUNISING MI 49862-9103
Classification: REAL	
County: ALGER	
Assessment TWP. OF MUNISING	Assessing Officer / Equalization Director: SUSAN BOVAN P.O. BOX 190 WETMORE, MI 49895
Unit:	
School District: MUNISING PUBLIC SCHOOLS	
Village: NONE	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE OR NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$23,000	\$28,200	\$26,400	\$3,400
2020	\$30,000	\$34,600	\$32,900	\$2,900
2021	\$30,000	\$35,000	\$32,800	\$2,800
<b>TAXABLE VALUE</b>				
2019	\$21,160	\$24,863	\$24,122	\$2,962
2020	\$21,562	\$25,335	\$24,580	\$3,018
2021	\$21,863	\$25,689	\$24,924	\$3,061

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

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

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

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

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

**Reason for Amendment:**

To correct transposition in 2021 approved taxable value.

Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-21-0712**

The State Tax Commission, at a meeting held on August 23, 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: 76-99-64-164-516 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCHOOLS	Property Owner: SPRINT; DBA: T-MOBILE PERRY LIANG PO BOX 85021 BELLEVUE WA 98015-8521 Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$7,610	\$7,610	\$7,610
 <b>TAXABLE VALUE</b>				
2021	\$0	\$7,610	\$7,610	\$7,610

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

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

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

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

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



Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-21-0765**

The State Tax Commission, at a meeting held on August 23, 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: 82-45-999-00-4629-999	Property Owner: MLB PROPERTY LLC
Classification: PERSONAL	MARIO SAVONE
County: WAYNE	9750 ALLEN RD
Assessment CITY OF LINCOLN PARK	ALLEN PARK MI 48101-1204
Unit:	Assessing Officer / Equalization Director:
School District: LINCOLN PARK PUBLIC SCHOOLS	ROBERT A. BRAZEAU
Village: NONE	1355 SOUTHFIELD ROAD
	LINCOLN PARK, MI 48146

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE OR NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$0	\$179,000	\$0	\$0
2020	\$0	\$179,000	\$66,600	\$66,600
2021	\$0	\$179,000	\$66,600	\$66,600
<b>TAXABLE VALUE</b>				
2019	\$0	\$179,000	\$0	\$0
2020	\$0	\$179,000	\$66,600	\$66,600
2021	\$0	\$179,000	\$66,600	\$66,600

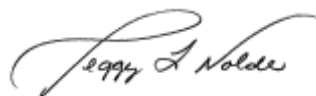
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/25/2022**

Docket Number: **154-21-0815**

The State Tax Commission, at a meeting held on August 23, 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:	3903-11-160-150	Property Owner:	BISHOP, BRYAN STANLEY & MICHELLE ROSE
Classification:	REAL		9200 S GULLWAY ST
County:	KALAMAZOO		RICHLAND MI 49083-9528
Assessment Unit:	TWP. OF RICHLAND	Assessing Officer / Equalization Director:	ANGELA J. STORY
School District:	GULL LAKE COMMUNITY SCHOOLS		7401 N. 32ND STREET
Village:	NONE		RICHLAND, MI 49083-9701

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE OR NET (DECREASE)
<b>ASSESSED VALUE</b>				
2019	\$92,800	\$86,700	\$90,000	(\$2,800)
2020	\$96,800	\$90,700	\$94,000	(\$2,800)
<b>TAXABLE VALUE</b>				
2019	\$76,645	\$70,520	\$74,222	(\$2,423)
2020	\$78,101	\$71,976	\$75,632	(\$2,469)

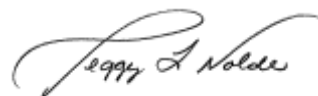
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-21-0816**

The State Tax Commission, at a meeting held on August 23, 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:	41-57-15-008-252	Property Owner:	FLOW-RITE CONTROLS LTD
Classification:	IFT PERSONAL		PO BOX 3054
County:	KENT		OREM UT 84059-3054
Assessment Unit:	TWP. OF BYRON	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER
Village:	NONE		8085 BYRON CENTER AVE. S.W.
School District:	BYRON CENTER PUBLIC SCHOOLS		BYRON CENTER, MI 49315

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$218,900	\$0	\$0	(\$218,900)
 <b>TAXABLE VALUE</b>				
2019	\$218,900	\$0	\$0	(\$218,900)

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-21-0817**

The State Tax Commission, at a meeting held on August 23, 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: 41-50-15-021-154	Property Owner: FLOW-RITE CONTROLS LTD
Classification: PERSONAL	PO BOX 3054
County: KENT	OREM UT 84059-3054
Assessment Unit: TWP. OF BYRON	Assessing Officer / Equalization Director: TIMOTHY T. BAKER
Village: NONE	8085 BYRON CENTER AVE. S.W.
School District: BYRON CENTER PUBLIC SCHOOLS	BYRON CENTER, MI 49315

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2019	\$238,300	\$457,200	\$457,200	\$218,900
 <b>TAXABLE VALUE</b>				
2019	\$238,300	\$457,200	\$457,200	\$218,900


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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0044**

The State Tax Commission, at a meeting held on August 23, 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:	33-20-90-55-020-120	Property Owner:	327 ABBOT ROAD LLC; DBA: DUBLIN SQUARE PUB & RESTAURANT
Classification:	PERSONAL		327 ABBOT RD
County:	INGHAM		EAST LANSING MI 48823-4309
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRICT		EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$1,300	\$0	\$0	(\$1,300)
2021	\$2,500	\$0	\$0	(\$2,500)
<b>TAXABLE VALUE</b>				
2020	\$1,300	\$0	\$0	(\$1,300)
2021	\$2,500	\$0	\$0	(\$2,500)

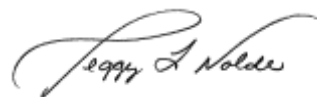
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0058**

The State Tax Commission, at a meeting held on August 23, 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: 41-50-93-989-225  Classification: PERSONAL  County: KENT  Assessment Unit: CITY OF WYOMING  Village: NONE  School District: GRANDVILLE PUBLIC SCHOOLS	Property Owner: RIVERTOWN RIDGE ASSISTED LIVING COMMUNITY  3555 COPPER RIVER AVE SW WYOMING MI 49418-9791  Assessing Officer / Equalization Director: SCOTT ENGERSON 1155 28TH STREET S.W. WYOMING, MI 49509
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$250,000	\$276,100	\$276,100	\$26,100

<b>TAXABLE VALUE</b>				
2020	\$250,000	\$276,100	\$276,100	\$26,100

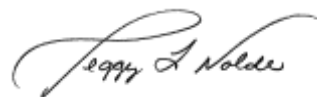
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0063**

The State Tax Commission, at a meeting held on August 23, 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:	16-091-020-300-002-06	Property Owner:	UNDERWOOD, CHARLES & CAROL
Classification:	REAL		4130 LONGPOINT DR
County:	CHEBOYGAN		CHEBOYGAN MI 49721-9622
Assessment Unit:	TWP. OF INVERNESS	Assessing Officer / Equalization Director:	CLAYTON MCGOVERN
Village:	NONE		223 S. HURON STREET
School District:	CHEBOYGAN AREA SCHOOLS		CHEBOYGAN, MI 49721

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$65,500	\$65,500	\$65,500
 <b>TAXABLE VALUE</b>				
2022	\$0	\$48,446	\$48,446	\$48,446

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0069**

The State Tax Commission, at a meeting held on August 23, 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: 39-10-01642-073-O  Classification: REAL  County: KALAMAZOO  Assessment Unit: CITY OF PORTAGE  Village: NONE  School District: PORTAGE PUBLIC SCHOOLS	Property Owner: KOHAN-GHADR, HAMID-REZA; JAHANBAKHSH, SEYEDEHAMENEH  5816 COPPERLEAF TRL PORTAGE MI 49024-1127  Assessing Officer / Equalization Director: AARON POWERS 7900 S. WESTNEDGE PORTAGE, MI 49002
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$191,500	\$191,500	\$191,500
 <b>TAXABLE VALUE</b>				
2021	\$0	\$191,500	\$191,500	\$191,500

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.

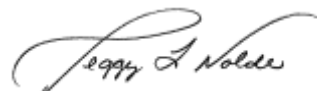
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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

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



Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0073**

The State Tax Commission, at a meeting held on August 23, 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: 09-30-03-107-900	Property Owner: OCTAPHARMA PLASMA
Classification: PERSONAL	10644 WESTLAKE DR
County: MACOMB	CHARLOTTE NC 28273-3930
Assessment Unit: CITY OF SAINT CLAIR SHORES	Assessing Officer / Equalization Director:
Village: NONE	TERI L. SOCIA
School District: LAKESHORE PUBLIC SCHOOLS	27600 JEFFERSON CIRCLE DRIVE
	ST. CLAIR SHORES, MI 48081

	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$58,200	\$95,300	\$95,300	\$37,100
 <b>TAXABLE VALUE</b>				
2021	\$58,200	\$95,300	\$95,300	\$37,100

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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0080**

The State Tax Commission, at a meeting held on August 23, 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:	PM-16-10-110-021	Property Owner:	BLACK, RYAN W
Classification:	REAL		724 GLEN OAK DR
County:	WASHTENAW		MANCHESTER MI 48158-8764
Assessment Unit:	TWP. OF MANCHESTER	Assessing Officer / Equalization Director:	PATRICIA H. ZAMENSKI
Village:	Village of MANCHESTER		275 S. MACOMB STREET, BOX 668
School District:	MANCHESTER COMMUNITY SCHO		MANCHESTER, MI 48158

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$124,950	\$124,950	\$124,950
 <b>TAXABLE VALUE</b>				
2022	\$0	\$124,950	\$124,950	\$124,950

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.

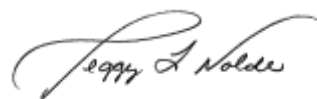
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0082**

The State Tax Commission, at a meeting held on August 23, 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: 19-200-230-000-069-00 Classification: REAL County: CLINTON Assessment Unit: CITY OF DEWITT Village: NONE School District: DEWITT PUBLIC SCHOOLS	Property Owner: KONKEL, AIMEE; LEEK, KHIRESE 1128 RIVER OAKS DR DEWITT MI 48820-8328  Assessing Officer / Equalization Director: CHRISTOPHER COUCKE 414 E. MAIN STREET DEWITT, MI 48820
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$152,000	\$152,000	\$152,000
 <b>TAXABLE VALUE</b>				
2022	\$0	\$138,369	\$138,369	\$138,369

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0089**

The State Tax Commission, at a meeting held on August 23, 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:	4714-26-101-010	Property Owner:	OLMSTEAD, THOMAS & JODY
Classification:	REAL		257 BRENTWOOD ST
County:	LIVINGSTON		PINCKNEY MI 48169-9774
Assessment Unit:	TWP. OF PUTNAM	Assessing Officer / Equalization Director:	AMY C. PASHBY
Village:	Village of PINCKNEY		3280 W. M-36
School District:	PINCKNEY COMMUNITY SCHOOLS		PINCKNEY, MI 48169

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$117,342	\$117,342	\$117,342
<b>TAXABLE VALUE</b>				
2022	\$0	\$64,366	\$64,366	\$64,366

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0101**

The State Tax Commission, at a meeting held on August 23, 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:	25-05-28-526-019	Property Owner:	SMITH, ARTHUR E JR & JESSICA M
Classification:	REAL		3211 ATLAS RD
County:	GENESEE		DAVISON MI 48423-8788
Assessment Unit:	TWP. OF DAVISON	Assessing Officer / Equalization Director:	KAITLIN PACHECO
Village:	NONE		1280 N. IRISH ROAD
School District:	DAVISON COMMUNITY SCHOOLS		DAVISON, MI 48423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$106,200	\$106,200	\$106,200
<b>TAXABLE VALUE</b>				
2022	\$0	\$58,575	\$58,575	\$58,575

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0116**

The State Tax Commission, at a meeting held on August 23, 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: 051-900-471-00	Property Owner: FARM CREDIT LEASING SERVICES CORPORATION
Classification: PERSONAL	6340 S FIDDLERS GREEN CIR
County: CHARLEVOIX	GREENWOOD VILLAGE CO 80111-4951
Assessment Unit: CITY OF BOYNE CITY	Assessing Officer / Equalization Director: JOSEPH E. LAVENDER
Village: NONE	319 N. LAKE STREET
School District: BOYNE CITY PUBLIC SCHOOL DIST	BOYNE CITY, MI 49712

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$52,700	\$52,700	\$52,700

<b>TAXABLE VALUE</b>				
2022	\$0	\$52,700	\$52,700	\$52,700


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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0117**

The State Tax Commission, at a meeting held on August 23, 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: 051-900-472-00 Classification: PERSONAL County: CHARLEVOIX Assessment Unit: CITY OF BOYNE CITY Village: NONE School District: BOYNE CITY PUBLIC SCHOOL DIST	Property Owner: MDC CONTRACTING LLC 5481 US HIGHWAY 31 S CHARLEVOIX MI 49720-8919  Assessing Officer / Equalization Director: JOSEPH E. LAVENDER 319 N. LAKE STREET BOYNE CITY, MI 49712
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$222,900	\$222,900	\$222,900
 <b>TAXABLE VALUE</b>				
2022	\$0	\$222,900	\$222,900	\$222,900


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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0126**

The State Tax Commission, at a meeting held on August 23, 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:	58-55-58-01597-000	Property Owner:	AMMEX PLASTICS
Classification:	PERSONAL		725 TERNES DR
County:	MONROE		MONROE MI 48162-5005
Assessment Unit:	CITY OF MONROE	Assessing Officer / Equalization Director:	PAULA J. SMITH
Village:	NONE		120 E. 1ST STREET
School District:	MONROE PUBLIC SCHOOLS		MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$527,220	\$768,410	\$768,410	\$241,190

<b>TAXABLE VALUE</b>				
2022	\$527,220	\$768,410	\$768,410	\$241,190

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

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

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

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

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



Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0128**

The State Tax Commission, at a meeting held on August 23, 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: 72-003-016-011-0150 Classification: REAL County: ROSCOMMON Assessment Unit: TWP. OF DENTON Village: NONE School District: HOUGHTON LAKE COMMUNITY SC	Property Owner: POLISEI, CARMINE III & BARBARA 2975 OWENS DR HOUGHTON LAKE MI 48629-9483  Assessing Officer / Equalization Director: SARAH STEVENS P.O. BOX 289 PRUDENVILLE, MI 48651
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$142,700	\$142,700	\$142,700
 <b>TAXABLE VALUE</b>				
2022	\$0	\$104,600	\$104,600	\$104,600

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0130**

The State Tax Commission, at a meeting held on August 23, 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: 41-23-12-130-001 Classification: REAL County: KENT Assessment Unit: CHARTER TWP. OF CALEDONIA Village: NONE School District: CALEDONIA COMMUNITY SCHOOL	Property Owner: RICE, AUSTIN 9022 ENCHANTMENT DR SE ALTO MI 49302-9691  Assessing Officer / Equalization Director: LAURA STOB 8196 BROADMOOR AVENUE SE CALEDONIA, MI 49316
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$0	\$150,400	\$150,400	\$150,400
 <b>TAXABLE VALUE</b>				
2021	\$0	\$131,939	\$131,939	\$131,939

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/25/2022**

Docket Number: **154-22-0134**

The State Tax Commission, at a meeting held on August 23, 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: 09-09-15-406-034	Property Owner: RAMASWAMI REVOCABLE TRUST 2831 RENFREW ST ANN ARBOR MI 48105-1451
Classification: REAL	
County: WASHTENAW	Assessing Officer / Equalization Director: GERARD T. MARKEY 301 E. HURON STREET ANN ARBOR, MI 48104
Assessment Unit: CITY OF ANN ARBOR	
School District: ANN ARBOR PUBLIC SCHOOLS	
Village: NONE	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE OR NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$239,300	\$223,200	\$223,200	(\$16,100)
2021	\$249,200	\$232,400	\$232,400	(\$16,800)
<b>TAXABLE VALUE</b>				
2020	\$187,910	\$165,391	\$176,408	(\$11,502)
2021	\$190,540	\$172,233	\$178,877	(\$11,663)

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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0139**

The State Tax Commission, at a meeting held on August 23, 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:	19-050-026-300-026-00	Property Owner:	MILLER, BRENDA
Classification:	REAL		15909 WOOD RD
County:	CLINTON		LANSING MI 48906-1746
Assessment Unit:	CHARTER TWP. OF DEWITT	Assessing Officer / Equalization Director:	CHRISTOPHER COUCKE
Village:	NONE		1401 W. HERBISON RD.
School District:	LANSING SCHOOL DISTRICT		DEWITT, MI 48820

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$99,700	\$99,700	\$99,700
 <b>TAXABLE VALUE</b>				
2022	\$0	\$78,201	\$78,201	\$78,201

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0140**

The State Tax Commission, at a meeting held on August 23, 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: 3206-001-010-10 Classification: REAL County: HURON Assessment Unit: TWP. OF COLFAX Village: NONE School District: BAD AXE PUBLIC SCHOOLS	Property Owner: MCCRACKEN, MEL C 980 W RICHARDSON RD BAD AXE MI 48413-8671  Assessing Officer / Equalization Director: AMY S. HAAG 177 N. BARRIE ROAD BAD AXE, MI 48413
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$101,700	\$108,600	\$108,600	\$6,900
2021	\$87,500	\$93,100	\$93,100	\$5,600
2022	\$90,900	\$91,100	\$91,100	\$200
<b>TAXABLE VALUE</b>				
2020	\$69,721	\$45,517	\$45,517	(\$24,204)
2021	\$70,697	\$46,154	\$46,154	(\$24,543)
2022	\$43,523	\$47,677	\$47,677	\$4,154

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0141**

The State Tax Commission, at a meeting held on August 23, 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:	3206-001-010-20	Property Owner:	MCCRACKEN, MEL C
Classification:	REAL		980 W RICHARDSON RD
County:	HURON		BAD AXE MI 48413-8671
Assessment Unit:	TWP. OF COLFAX	Assessing Officer / Equalization Director:	
Village:	NONE		AMY S. HAAG
School District:	BAD AXE PUBLIC SCHOOLS		177 N. BARRIE ROAD
			BAD AXE, MI 48413

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$127,300	\$132,900	\$132,900	\$5,600
 <b>TAXABLE VALUE</b>				
2020	\$91,349	\$58,855	\$58,855	(\$32,494)

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0143**

The State Tax Commission, at a meeting held on August 23, 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: 4714-26-103-064	Property Owner: COWAN, HARRY & NANCY
Classification: REAL	10337 ELIZABETH ST
County: LIVINGSTON	PINCKNEY MI 48169-9767
Assessment Unit: TWP. OF PUTNAM	Assessing Officer / Equalization Director: AMY C. PASHBY
Village: Village of PINCKNEY	3280 W. M-36
School District: PINCKNEY COMMUNITY SCHOOLS	PINCKNEY, MI 48169

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$113,010	\$113,010	\$113,010
 <b>TAXABLE VALUE</b>				
2021	\$0	\$61,890	\$61,890	\$61,890

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0146**

The State Tax Commission, at a meeting held on August 23, 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-99-30-003-300	Property Owner:	XEROX CORPORATION
Classification:	PERSONAL		PO BOX 9601
County:	WASHTENAW		WEBSTER NY 14580-7571
Assessment Unit:	CHARTER TWP. OF PITTSFIELD	Assessing Officer / Equalization Director:	WARSHA D. KULKARNI
Village:	NONE		6201 W. MICHIGAN AVE.
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48108

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$37,100	\$37,100	\$37,100
 <b>TAXABLE VALUE</b>				
2022	\$0	\$37,100	\$37,100	\$37,100

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

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

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

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

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



Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0147**

The State Tax Commission, at a meeting held on August 23, 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-99-30-003-420	Property Owner:	ANN ARBOR NIGHTS INC; QUALITY INN & SUITES
Classification:	PERSONAL		24725 GREENFIELD RD
County:	WASHTENAW		SOUTHFIELD MI 48075-3059
Assessment Unit:	CHARTER TWP. OF PITTSFIELD	Assessing Officer / Equalization Director:	WARSHA D. KULKARNI
Village:	NONE		6201 W. MICHIGAN AVE.
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48108

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$122,200	\$117,100	\$117,100	(\$5,100)

<b>TAXABLE VALUE</b>				
2022	\$122,200	\$117,100	\$117,100	(\$5,100)

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0148**

The State Tax Commission, at a meeting held on August 23, 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-99-30-010-260	Property Owner:	STEAK N SHAKE; C/O RYAN TAX COMPLIANCE
Classification:	PERSONAL		PO BOX 460169 DEPT 852
County:	WASHTENAW		HOUSTON TX 77056-8169
Assessment Unit:	CHARTER TWP. OF PITTSFIELD	Assessing Officer / Equalization Director:	WARSHA D. KULKARNI
Village:	NONE		6201 W. MICHIGAN AVE.
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48108

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$40,500	\$87,900	\$87,900	\$47,400
 <b>TAXABLE VALUE</b>				
2022	\$40,500	\$87,900	\$87,900	\$47,400

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0150**

The State Tax Commission, at a meeting held on August 23, 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-99-30-019-081	Property Owner:	PREMIER AMUSEMENTS INC
Classification:	PERSONAL		2140 WARD AVE
County:	WASHTENAW		SIMI VALLEY CA 93065-1851
Assessment Unit:	CHARTER TWP. OF PITTSFIELD	Assessing Officer / Equalization Director:	WARSHA D. KULKARNI
Village:	NONE		6201 W. MICHIGAN AVE.
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48108

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$7,800	\$7,800	\$7,800
 <b>TAXABLE VALUE</b>				
2022	\$0	\$7,800	\$7,800	\$7,800

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0152**

The State Tax Commission, at a meeting held on August 23, 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-99-30-022-032	Property Owner:	MV CONTRACT TRANSPORTATION INC
Classification:	PERSONAL		2711 N HASKELL AVE STE 1500
County:	WASHTENAW		DALLAS TX 75204-5903
Assessment Unit:	CHARTER TWP. OF PITTSFIELD	Assessing Officer / Equalization Director:	WARSHA D. KULKARNI
Village:	NONE		6201 W. MICHIGAN AVE.
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48108

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$15,000	\$89,900	\$89,900	\$74,900

<b>TAXABLE VALUE</b>				
2022	\$15,000	\$89,900	\$89,900	\$74,900

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0154**

The State Tax Commission, at a meeting held on August 23, 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-99-30-029-200	Property Owner:	ANN ARBOR NIGHTS INC; DAYS INN
Classification:	PERSONAL		24725 GREENFIELD RD
County:	WASHTENAW		SOUTHFIELD MI 48075-3059
Assessment Unit:	CHARTER TWP. OF PITTSFIELD	Assessing Officer / Equalization Director:	WARSHA D. KULKARNI
Village:	NONE		6201 W. MICHIGAN AVE.
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48108

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$71,500	\$113,100	\$113,100	\$41,600
 <b>TAXABLE VALUE</b>				
2022	\$71,500	\$113,100	\$113,100	\$41,600

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0158**

The State Tax Commission, at a meeting held on August 23, 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:	11-17-9999-0938-00-0	Property Owner:	PHYSICIANS REHAB SOLUTION LLC
Classification:	PERSONAL		PO BOX 6398
County:	BERRIEN		ELIZABETHTOWN KY 42702-6398
Assessment Unit:	TWP. OF ROYALTON	Assessing Officer / Equalization Director:	SHALICE NORTHROP
Village:	NONE		51951 M-40
School District:	SAINT JOSEPH PUBLIC SCHOOLS		MARCELLUS, MI 49067

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$12,500	\$12,500	\$12,500
 <b>TAXABLE VALUE</b>				
2022	\$0	\$12,500	\$12,500	\$12,500

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0159**

The State Tax Commission, at a meeting held on August 23, 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:	33-02-02-90-530-673	Property Owner:	PNS STORES INC; DBA: BIG LOTS #4679
Classification:	PERSONAL		FRANK ZIDONIS
County:	INGHAM		4900 E DUBLIN GRANVILLE RD
Assessment Unit:	CHARTER TWP. OF MERIDIAN		COLUMBUS OH 43081-7651
Village:	NONE	Assessing Officer / Equalization Director:	ASHLEY J. WINSTEAD
School District:	OKEMOS PUBLIC SCHOOLS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$0	\$163,600	\$163,600	\$163,600
2021	\$0	\$147,900	\$147,900	\$147,900
2022	\$0	\$122,100	\$122,100	\$122,100
<b>TAXABLE VALUE</b>				
2020	\$0	\$163,600	\$163,600	\$163,600
2021	\$0	\$147,900	\$147,900	\$147,900
2022	\$0	\$122,100	\$122,100	\$122,100

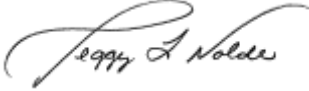
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0162**

The State Tax Commission, at a meeting held on August 23, 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-99-30-001-210	Property Owner:	CLIFF KEEN ATHLETIC
Classification:	PERSONAL		PO BOX 1447
County:	WASHTENAW		ANN ARBOR MI 48106-1447
Assessment Unit:	CHARTER TWP. OF PITTSFIELD	Assessing Officer / Equalization Director:	WARSHA D. KULKARNI
Village:	NONE		6201 W. MICHIGAN AVE.
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48108

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$82,500	\$112,500	\$112,500	\$30,000
2021	\$82,500	\$97,000	\$97,000	\$14,500
2022	\$82,500	\$98,900	\$98,900	\$16,400
<b>TAXABLE VALUE</b>				
2020	\$82,500	\$112,500	\$112,500	\$30,000
2021	\$82,500	\$97,000	\$97,000	\$14,500
2022	\$82,500	\$98,900	\$98,900	\$16,400

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

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

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

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

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



Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0163**

The State Tax Commission, at a meeting held on August 23, 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-99-30-020-007	Property Owner:	HONDA RESEARCH INSTITUTE
Classification:	PERSONAL		24025 HONDA PKWY
County:	WASHTENAW		MARYSVILLE OH 43040-9182
Assessment Unit:	CHARTER TWP. OF PITTSFIELD	Assessing Officer / Equalization Director:	WARSHA D. KULKARNI
Village:	NONE		6201 W. MICHIGAN AVE.
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48108

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$75,000	\$143,700	\$143,700	\$68,700
 <b>TAXABLE VALUE</b>				
2022	\$75,000	\$143,700	\$143,700	\$68,700

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0165**

The State Tax Commission, at a meeting held on August 23, 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: 11-13-9888-2022-04-0  Classification: PERSONAL  County: BERRIEN  Assessment Unit: TWP. OF NEW BUFFALO  Village: NONE  School District: NEW BUFFALO AREA SCHOOLS	Property Owner: TILLMAN INFRASTRUCTURE LLC; C/O RYAN PROPERTY TAX COMPLIANCE LLC PO BOX 460667 DEPT 100 HOUSTON TX 77056-8667  Assessing Officer / Equalization Director: SHALICE NORTHRUP 51951 M-40 MARCELLUS, MI 49067
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$0	\$34,400	\$34,400	\$34,400
2022	\$0	\$33,300	\$33,300	\$33,300
 <b>TAXABLE VALUE</b>				
2021	\$0	\$34,400	\$34,400	\$34,400
2022	\$0	\$33,300	\$33,300	\$33,300

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0173**

The State Tax Commission, at a meeting held on August 23, 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: 17-998-00114-00	Property Owner: LAUREL HEALTH CARE CO
Classification: PERSONAL	303 INTERNATIONAL CIR STE 200
County: ISABELLA	HUNT VALLEY MD 21030-1359
Assessment Unit: CITY OF MOUNT PLEASANT	Assessing Officer / Equalization Director: RUTH SCOTT
Village: NONE	320 W. BROADWAY
School District: MOUNT PLEASANT PUBLIC SCHOO	MT. PLEASANT, MI 48858

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$212,300	\$31,460	\$31,460	(\$180,840)
2022	\$191,000	\$0	\$0	(\$191,000)
 <b>TAXABLE VALUE</b>				
2021	\$212,300	\$31,460	\$31,460	(\$180,840)
2022	\$191,000	\$0	\$0	(\$191,000)

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0175**

The State Tax Commission, at a meeting held on August 23, 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:	11-12-4-01-1011-001	Property Owner:	WATSON, PATRICK I & LORRAINE
Classification:	REAL		1250 FLANDERS DR
County:	SAGINAW		SAGINAW MI 48604-1036
Assessment Unit:	TWP. OF CARROLLTON	Assessing Officer / Equalization Director:	DAVID A. COOK
Village:	NONE		1645 MAPLERIDGE ROAD
School District:	CARROLLTON SCHOOL DISTRICT		SAGINAW, MI 48604

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$79,100	\$79,100	\$79,100
 <b>TAXABLE VALUE</b>				
2022	\$0	\$68,399	\$68,399	\$68,399

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0187**

The State Tax Commission, at a meeting held on August 23, 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: 4714-22-200-006	Property Owner: BERENDT-BOLTON, CONNIE
Classification: REAL	9157 CEDAR LAKE RD
County: LIVINGSTON	PINCKNEY MI 48169-8893
Assessment Unit: TWP. OF PUTNAM	Assessing Officer / Equalization Director: AMY C. PASHBY
Village: NONE	3280 W. M-36
School District: PINCKNEY COMMUNITY SCHOOLS	PINCKNEY, MI 48169

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$138,932	\$138,932	\$138,932
 <b>TAXABLE VALUE</b>				
2022	\$0	\$103,516	\$103,516	\$103,516

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0189**

The State Tax Commission, at a meeting held on August 23, 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:	04-10-4-36-4011-000	Property Owner:	BENDES, PATRICK A
Classification:	REAL		1220 W GARY RD
County:	SAGINAW		MONTROSE MI 48457-9324
Assessment Unit:	TWP. OF ALBEE	Assessing Officer / Equalization Director:	DAVID JOHNSON
Village:	NONE		10645 EAST RD.
School District:	CHESANING UNION SCHOOLS		BURT, MI 48417

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$47,500	\$47,500	\$47,500
 <b>TAXABLE VALUE</b>				
2022	\$0	\$37,266	\$37,266	\$37,266

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

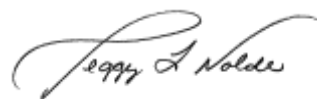
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0195**

The State Tax Commission, at a meeting held on August 23, 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: 150-203-000-119-01 Classification: REAL County: GLADWIN Assessment Unit: TWP. OF TOBACCO Village: NONE School District: BEAVERTON SCHOOLS	Property Owner: ST ONGE, SUSAN & WILLIAM 31533 PERTH ST LIVONIA MI 48154-4230  Assessing Officer / Equalization Director: ALLISON THOMPSON 121 WOODEN KEY DRIVE HOUGHTON LAKE, MI 48629
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$88,200	\$88,200	\$88,200
 <b>TAXABLE VALUE</b>				
2022	\$0	\$88,200	\$88,200	\$88,200

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


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

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

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

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

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

  
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 Peggy L. Nolde  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0197**

The State Tax Commission, at a meeting held on August 23, 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: 132-G10-000-006-00 Classification: REAL County: IOSCO Assessment Unit: CITY OF TAWAS CITY Village: NONE School District: TAWAS AREA SCHOOLS	Property Owner: MAYNARD ESTATE, WILMA MAY 532 N 5TH AVE TAWAS CITY MI 48763-9383  Assessing Officer / Equalization Director: RHONDA L. SELLS P.O. BOX 568 TAWAS CITY, MI 48764-0568
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$48,000	\$48,000	\$48,000
 <b>TAXABLE VALUE</b>				
2022	\$0	\$34,422	\$34,422	\$34,422

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

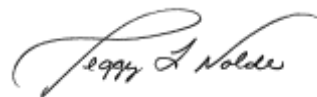
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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

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

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



Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0211**

The State Tax Commission, at a meeting held on August 23, 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:	41-01-51-116-218	Property Owner:	VIANT MEDICAL
Classification:	PERSONAL		PO BOX 4747
County:	KENT		OAK BROOK IL 60522-4747
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS PUBLIC SCHOOLS		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$1,425,000	\$1,588,300	\$1,588,300	\$163,300
2021	\$1,450,000	\$1,990,500	\$1,990,500	\$540,500
<b>TAXABLE VALUE</b>				
2020	\$1,425,000	\$1,588,300	\$1,588,300	\$163,300
2021	\$1,450,000	\$1,990,500	\$1,990,500	\$540,500

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0218**

The State Tax Commission, at a meeting held on August 23, 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:	12-99-06-930-925	Property Owner:	DOLPHIN DEBIT ACCESS LLC
Classification:	PERSONAL		1340 RAYFORD PARK RD
County:	MACOMB		SPRING TX 77386-4691
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER
Village:	NONE		ONE CITY SQUARE STE. 310
School District:	WARREN CONSOLIDATED SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$17,275	\$17,275	\$17,275
2021	\$0	\$14,752	\$14,752	\$14,752
<b>TAXABLE VALUE</b>				
2020	\$0	\$17,275	\$17,275	\$17,275
2021	\$0	\$14,752	\$14,752	\$14,752

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0220**

The State Tax Commission, at a meeting held on August 23, 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:	92-99-00-003-790	Property Owner:	ERIN INDUSTRIES
Classification:	PERSONAL		902 N PONTIAC TRL
County:	OAKLAND		WALLED LAKE MI 48390-3234
Assessment Unit:	CITY OF WALLED LAKE	Assessing Officer / Equalization Director:	TERRY D. SCHULTZ
Village:	NONE		250 ELIZABETH LAKE RD., STE. 1000W
School District:	WALLED LAKE CONSOLIDATED SC		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$341,700	\$568,570	\$568,570	\$226,870

<b>TAXABLE VALUE</b>				
2021	\$341,700	\$568,570	\$568,570	\$226,870

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0224**

The State Tax Commission, at a meeting held on August 23, 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: 28-51-782-057-00 Classification: REAL County: GRAND TRAVERSE Assessment Unit: CITY OF TRAVERSE CITY Village: NONE School District: TRAVERSE CITY AREA PUBLIC SC	Property Owner: JACKSON, JANICE K; BOLING, GARY M 912 WEBSTER ST TRAVERSE CITY MI 49686-2739  Assessing Officer / Equalization Director: POLLY S. CAIRNS 400 BOARDMAN AVENUE TRAVERSE CITY, MI 49684
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$90,200	\$90,200	\$90,200
2021	\$0	\$96,800	\$96,800	\$96,800
 <b>TAXABLE VALUE</b>				
2020	\$0	\$54,830	\$54,830	\$54,830
2021	\$0	\$55,597	\$55,597	\$55,597


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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 08/24/2022**

Docket Number: **154-22-0226**

The State Tax Commission, at a meeting held on August 23, 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:	41-04-12-305-020	Property Owner:	PATRICK, ANN
Classification:	REAL		13636 BEACHWAY DR
County:	KENT		GOWEN MI 49326-9476
Assessment Unit:	TWP. OF SPENCER	Assessing Officer / Equalization Director:	ANDREA K. ROBERTS
Village:	NONE		14960 MEDDLER RD.
School District:	GREENVILLE PUBLIC SCHOOLS		GOWEN, MI 49326

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$76,000	\$76,000	\$76,000
 <b>TAXABLE VALUE</b>				
2022	\$0	\$68,281	\$68,281	\$68,281

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

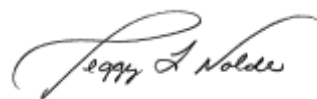
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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

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

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



Peggy L. Nolde  
Chairperson

