

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 12/21/2022**

Docket Number: **154-22-0432**

The State Tax Commission, at a meeting held on December 20, 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:	W-13-17-604-018	Property Owner:	JET ONE SUITES LLC
Classification:	PA 189 REAL		2141 AIRPORT RD
County:	OAKLAND		WATERFORD MI 48327-1207
Assessment Unit:	CHARTER TWP. OF WATERFORD	Assessing Officer / Equalization Director:	PAULA J. MOORE
Village:	NONE		5200 CIVIC CENTER DRIVE
School District:	WATERFORD SCHOOL DISTRICT		WATERFORD, MI 48329

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$784,700	\$784,700	\$784,700
TAXABLE VALUE				
2022	\$0	\$784,700	\$784,700	\$784,700

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0440**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 08-16-030-039-00	Property Owner: WYMAN, ANDREW & JAMES
Classification: REAL	12748 RUSSELL DR
County: BARRY	WAYLAND MI 49348-9340
Assessment Unit: TWP. OF YANKEE SPRINGS	Assessing Officer / Equalization Director:
Village: NONE	DANIEL R. SCHEUERMAN
School District: WAYLAND UNION SCHOOLS	284 N. BRIGGS ROAD
	MIDDLEVILLE, MI 49333

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$71,700	\$71,700	\$71,700
 TAXABLE VALUE				
2022	\$0	\$65,800	\$65,800	\$65,800

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0456**

The State Tax Commission, at a meeting held on December 20, 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:	09010-004-200-090-02	Property Owner:	LIGHT, BAYLEE
Classification:	REAL		4390 OAKRIDGE RD
County:	BAY		BAY CITY MI 48706-1822
Assessment Unit:	CHARTER TWP. OF BANGOR	Assessing Officer / Equalization Director:	TOD G. FACKLER
Village:	NONE		180 STATE PARK DRIVE
School District:	BANGOR TOWNSHIP SCHOOLS		BAY CITY, MI 48706-1763

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$97,400	\$97,400	\$97,400
TAXABLE VALUE				
2022	\$0	\$77,703	\$77,703	\$77,703

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0467**

The State Tax Commission, at a meeting held on December 20, 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: 82-30-020-02-0087-300	Property Owner: HOPPIE, GAVIN K & LOWANDA D
Classification: REAL	15603 PLEASANT AVE
County: WAYNE	ALLEN PARK MI 48101-1194
Assessment Unit: CITY OF ALLEN PARK	Assessing Officer / Equalization Director:
Village: NONE	ANTHONY F. FUOCO
School District: SOUTHGATE COMMUNITY SCHO	15915 SOUTHFIELD ROAD
	ALLEN PARK, MI 48101

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$198,300	\$198,300	\$198,300
 TAXABLE VALUE				
2022	\$0	\$198,300	\$198,300	\$198,300

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0473**

The State Tax Commission, at a meeting held on December 20, 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: 01-29-200-022	Property Owner: KRYZSKI, LISA; WELSH, LAURA
Classification: REAL	7587 PARADISE DR
County: GENESEE	GRAND BLANC MI 48439-8598
Assessment Unit: TWP. OF ARGENTINE	Assessing Officer / Equalization Director: LOREEN B. JUDSON
Village: NONE	9048 SILVER LAKE ROAD
School District: BYRON AREA SCHOOLS	LINDEN, MI 48451

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$57,200	\$57,200	\$57,200
 TAXABLE VALUE				
2022	\$0	\$53,420	\$53,420	\$53,420

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0474**

The State Tax Commission, at a meeting held on December 20, 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:	07-25-551-009	Property Owner:	MAKI, LAURA
Classification:	REAL		1010 GAGE RD
County:	GENESEEE		HOLLY MI 48442-8334
Assessment Unit:	CHARTER TWP. OF FLINT	Assessing Officer / Equalization Director:	PAULA DOTSON
Village:	NONE		1490 S. DYE RD.
School District:	CARMAN-AINSWORTH SCHOOLS		FLINT, MI 48532

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$0	\$32,300	\$32,300	\$32,300
2021	\$0	\$39,000	\$39,000	\$39,000
TAXABLE VALUE				
2020	\$0	\$25,184	\$25,184	\$25,184
2021	\$0	\$25,536	\$25,536	\$25,536

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0482**

The State Tax Commission, at a meeting held on December 20, 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:	23-160-015-400-053-05	Property Owner:	LORENTE, BRIAN & KERI
Classification:	REAL		9795 HOLMES HWY
County:	EATON		EATON RAPIDS MI 48827-9508
Assessment Unit:	TWP. OF HAMLIN	Assessing Officer / Equalization Director:	SANDRA K. OSBORN
Village:	NONE		6463 S. CLINTON TRAIL
School District:	EATON RAPIDS PUBLIC SCHOOLS		EATON RAPIDS, MI 48827

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$107,400	\$107,400	\$107,400
 TAXABLE VALUE				
2022	\$0	\$84,488	\$84,488	\$84,488

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0492**

The State Tax Commission, at a meeting held on December 20, 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:	82-73-036-08-0027-000	Property Owner:	GLINES, CRAIG STEVEN & LISA
Classification:	REAL		21860 OTTAWA CIR
County:	WAYNE		GROSSE ILE MI 48138-2210
Assessment Unit:	TWP. OF GROSSE ILE	Assessing Officer / Equalization Director:	TIMOTHY E. O'DONNELL
Village:	NONE		9601 GROH RD.
School District:	GROSSE ILE TOWNSHIP SCHOOLS		GROSSE ILE, MI 48138

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$140,100	\$140,100	\$140,100
TAXABLE VALUE				
2022	\$0	\$124,034	\$124,034	\$124,034

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0505**

The State Tax Commission, at a meeting held on December 20, 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:	79-022-033-000-0600-04	Property Owner:	CARON, TONY D; MIKLOVIC, CHRISTINE K
Classification:	REAL		3188 S HURDS CORNER RD
County:	TUSCOLA		CARO MI 48723-9429
Assessment Unit:	TWP. OF WELLS	Assessing Officer / Equalization Director:	SUSAN M. JENSEN
Village:	NONE		4243 BARNES ROAD
School District:	KINGSTON COMMUNITY SCHOOL		MILLINGTON, MI 48746

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$148,100	\$148,100	\$148,100
TAXABLE VALUE				
2022	\$0	\$123,542	\$123,542	\$123,542

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0512**

The State Tax Commission, at a meeting held on December 20, 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:	17-012-022-058-00	Property Owner:	WALSH, JUDITH A
Classification:	REAL		3205 S RIDGE RD
County:	CHIPPEWA		SAULT SAINTE MARIE MI 49783-9032
Assessment Unit:	TWP. OF SOO	Assessing Officer / Equalization Director:	PAMELA M. CHIPMAN
Village:	NONE		P.O. BOX 1284
School District:	SAULT SAINTE MARIE AREA SCHO		SAULT STE. MARIE, MI 49783

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$61,100	\$61,100	\$61,100
TAXABLE VALUE				
2022	\$0	\$58,054	\$58,054	\$58,054

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0513**

The State Tax Commission, at a meeting held on December 20, 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: 23-120-018-200-027-01	Property Owner: GRUNDSTROM, PATRICK J
Classification: REAL	6848 ISLAND HWY
County: EATON	EATON RAPIDS MI 48827-9352
Assessment Unit: TWP. OF EATON RAPIDS	Assessing Officer / Equalization Director:
Village: NONE	DIANE J. DOWLER
School District: CHARLOTTE PUBLIC SCHOOLS	11236 REID ROAD
	SWARTZ CREEK, MI 48473

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$107,000	\$107,000	\$107,000
 TAXABLE VALUE				
2022	\$0	\$85,511	\$85,511	\$85,511

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0514**

The State Tax Commission, at a meeting held on December 20, 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: 23-020-033-400-021-00	Property Owner: CORNELIUS, CLAY
Classification: REAL	3496 W NEEDMORE HWY
County: EATON	CHARLOTTE MI 48813-8636
Assessment Unit: TWP. OF ROXAND	Assessing Officer / Equalization Director:
Village: NONE	DIANE J. DOWLER
School District: CHARLOTTE PUBLIC SCHOOLS	11236 REID ROAD
	SWARTZ CREEK, MI 48473

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$119,500	\$119,500	\$119,500
 TAXABLE VALUE				
2022	\$0	\$89,809	\$89,809	\$89,809

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0516**

The State Tax Commission, at a meeting held on December 20, 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:	30-16-016-400-010-16-8-2	Property Owner:	SLADE, JUSTIN & KATHLEEN
Classification:	REAL		5960 E BURT RD
County:	HILLSDALE		OSSEO MI 49266-9307
Assessment Unit:	TWP. OF RANSOM	Assessing Officer / Equalization Director:	DEREK C. RENIUS
Village:	NONE		P.O. BOX 111
School District:	PITTSFORD AREA SCHOOLS		OTTAWA LAKE, MI 49267

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$94,300	\$94,300	\$94,300
 TAXABLE VALUE				
2022	\$0	\$60,741	\$60,741	\$60,741

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0517**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 41-22-17-305-013	Property Owner: HOWARD TRUST, RICHARD D
Classification: REAL	857 COBBLESTONE WAY DR SE
County: KENT	BYRON CENTER MI 49315-7971
Assessment Unit: CHARTER TWP. OF GAINES	Assessing Officer / Equalization Director:
Village: NONE	MEGAN VANHOOSE
School District: BYRON CENTER PUBLIC SCHOOLS	8555 KALAMAZOO AVENUE S.E.
	CALEDONIA, MI 49316

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$96,400	\$85,800	\$85,800	(\$10,600)
2021	\$96,300	\$85,700	\$85,700	(\$10,600)
2022	\$105,300	\$93,900	\$93,900	(\$11,400)
TAXABLE VALUE				
2020	\$86,963	\$82,029	\$82,029	(\$4,934)
2021	\$88,180	\$83,177	\$83,177	(\$5,003)
2022	\$91,089	\$85,921	\$85,921	(\$5,168)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0518**

The State Tax Commission, at a meeting held on December 20, 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: 4715-25-300-076	Property Owner: KRAUSE, CATHY
Classification: REAL	PO BOX 905
County: LIVINGSTON	HAMBURG MI 48139-0905
Assessment Unit: TWP. OF HAMBURG	Assessing Officer / Equalization Director: HOLLY COZZA
Village: NONE	10405 MERRILL ROAD, BOX 157
School District: PINCKNEY COMMUNITY SCHOOLS	HAMBURG, MI 48139

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$137,550	\$87,120	\$87,120	(\$50,430)
2021	\$140,180	\$108,080	\$108,080	(\$32,100)

TAXABLE VALUE				
2020	\$99,029	\$60,735	\$60,735	(\$38,294)
2021	\$100,415	\$81,000	\$81,000	(\$19,415)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0521**

The State Tax Commission, at a meeting held on December 20, 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:	001-212-005-10	Property Owner:	D RODRIGUEZ FAMILY LLC
Classification:	REAL		6650 FORESTWOOD ST NW
County:	OSCODA		CANTON OH 44718-4209
Assessment Unit:	TWP. OF BIG CREEK	Assessing Officer / Equalization Director:	JAMES BOOTH
Village:	NONE		1175 W. RYNO ROAD
School District:	MIO AUSABLE SCHOOLS		LUZERNE, MI 48636

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$115,500	\$115,500	\$115,500
TAXABLE VALUE				
2022	\$0	\$107,155	\$107,155	\$107,155

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0522**

The State Tax Commission, at a meeting held on December 20, 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:	17-99-9-99-0077-000	Property Owner:	DTE ELECTRIC COMPANY
Classification:	PERSONAL		PO BOX 33017
County:	SAGINAW		DETROIT MI 48232-5017
Assessment Unit:	TWP. OF JONESFIELD	Assessing Officer / Equalization Director:	KEEGAN J. BENGEL
Village:	Village of MERRILL		P.O. BOX 452
School District:	MERRILL COMMUNITY SCHOOLS		FOWLER, MI 48835

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$3,433,600	\$0	\$0	(\$3,433,600)

TAXABLE VALUE				
2022	\$3,433,600	\$0	\$0	(\$3,433,600)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0523**

The State Tax Commission, at a meeting held on December 20, 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: 17-99-9-99-0087-000 Classification: PERSONAL County: SAGINAW Assessment Unit: TWP. OF JONESFIELD Village: NONE School District: MERRILL COMMUNITY SCHOOLS	Property Owner: DTE ELECTRIC COMPANY PO BOX 33017 DETROIT MI 48232-5017 Assessing Officer / Equalization Director: KEEGAN J. BENGEL P.O. BOX 452 FOWLER, MI 48835
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$3,433,600	\$3,433,600	\$3,433,600
 TAXABLE VALUE				
2022	\$0	\$3,433,600	\$3,433,600	\$3,433,600

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0524**

The State Tax Commission, at a meeting held on December 20, 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: 17-99-9-99-0078-000	Property Owner: DTE ELECTRIC COMPANY
Classification: PERSONAL	PO BOX 33017
County: SAGINAW	DETROIT MI 48232-5017
Assessment Unit: TWP. OF JONESFIELD	Assessing Officer / Equalization Director:
Village: Village of MERRILL	KEEGAN J. BENGEL
School District: MERRILL COMMUNITY SCHOOLS	P.O. BOX 452
	FOWLER, MI 48835

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$1,643,600	\$0	\$0	(\$1,643,600)
 TAXABLE VALUE				
2022	\$1,643,600	\$0	\$0	(\$1,643,600)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0525**

The State Tax Commission, at a meeting held on December 20, 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: 17-99-9-99-0088-000 Classification: PERSONAL County: SAGINAW Assessment Unit: TWP. OF JONESFIELD Village: NONE School District: MERRILL COMMUNITY SCHOOLS	Property Owner: DTE ELECTRIC COMPANY PO BOX 33017 DETROIT MI 48232-5017 Assessing Officer / Equalization Director: KEEGAN J. BENGEL P.O. BOX 452 FOWLER, MI 48835
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$1,643,600	\$1,643,600	\$1,643,600
 TAXABLE VALUE				
2022	\$0	\$1,643,600	\$1,643,600	\$1,643,600

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

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

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

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

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0526**

The State Tax Commission, at a meeting held on December 20, 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: 17-99-9-99-0079-000	Property Owner: DTE ELECTRIC COMPANY
Classification: PERSONAL	PO BOX 33017
County: SAGINAW	DETROIT MI 48232-5017
Assessment Unit: TWP. OF JONESFIELD	Assessing Officer / Equalization Director:
Village: Village of MERRILL	KEEGAN J. BENGEL
School District: MERRILL COMMUNITY SCHOOLS	P.O. BOX 452
	FOWLER, MI 48835

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$18,954,100	\$0	\$0	(\$18,954,100)
 TAXABLE VALUE				
2022	\$18,954,100	\$0	\$0	(\$18,954,100)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0527**

The State Tax Commission, at a meeting held on December 20, 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: 17-99-9-99-0089-000 Classification: PERSONAL County: SAGINAW Assessment Unit: TWP. OF JONESFIELD Village: NONE School District: MERRILL COMMUNITY SCHOOLS	Property Owner: DTE ELECTRIC COMPANY PO BOX 33017 DETROIT MI 48232-5017 Assessing Officer / Equalization Director: KEEGAN J. BENGEL P.O. BOX 452 FOWLER, MI 48835
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$18,954,100	\$18,954,100	\$18,954,100
 TAXABLE VALUE				
2022	\$0	\$18,954,100	\$18,954,100	\$18,954,100

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0528**

The State Tax Commission, at a meeting held on December 20, 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: 17-99-9-99-0080-000	Property Owner: DTE ELECTRIC COMPANY
Classification: PERSONAL	PO BOX 33017
County: SAGINAW	DETROIT MI 48232-5017
Assessment Unit: TWP. OF JONESFIELD	Assessing Officer / Equalization Director:
Village: Village of MERRILL	KEEGAN J. BENDEL
School District: MERRILL COMMUNITY SCHOOLS	P.O. BOX 452
	FOWLER, MI 48835

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$2,472,300	\$0	\$0	(\$2,472,300)

TAXABLE VALUE				
2022	\$2,472,300	\$0	\$0	(\$2,472,300)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0529**

The State Tax Commission, at a meeting held on December 20, 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:	17-99-9-99-0090-000	Property Owner:	DTE ELECTRIC COMPANY
Classification:	PERSONAL		PO BOX 33017
County:	SAGINAW		DETROIT MI 48232-5017
Assessment Unit:	TWP. OF JONESFIELD	Assessing Officer / Equalization Director:	KEEGAN J. BENGEL
Village:	NONE		P.O. BOX 452
School District:	BRECKENRIDGE COMMUNITY SCH		FOWLER, MI 48835

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$2,472,300	\$2,472,300	\$2,472,300
TAXABLE VALUE				
2022	\$0	\$2,472,300	\$2,472,300	\$2,472,300

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0530**

The State Tax Commission, at a meeting held on December 20, 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: 17-99-9-99-0081-000	Property Owner: DTE ELECTRIC COMPANY
Classification: PERSONAL	PO BOX 33017
County: SAGINAW	DETROIT MI 48232-5017
Assessment Unit: TWP. OF JONESFIELD	Assessing Officer / Equalization Director:
Village: Village of MERRILL	KEEGAN J. BENDEL
School District: MERRILL COMMUNITY SCHOOLS	P.O. BOX 452
	FOWLER, MI 48835

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$1,419,800	\$0	\$0	(\$1,419,800)

TAXABLE VALUE				
2022	\$1,419,800	\$0	\$0	(\$1,419,800)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0531**

The State Tax Commission, at a meeting held on December 20, 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:	17-99-9-99-0091-000	Property Owner:	DTE ELECTRIC COMPANY
Classification:	PERSONAL		PO BOX 33017
County:	SAGINAW		DETROIT MI 48232-5017
Assessment Unit:	TWP. OF JONESFIELD	Assessing Officer / Equalization Director:	KEEGAN J. BENGEL
Village:	NONE		P.O. BOX 452
School District:	BRECKENRIDGE COMMUNITY SCH		FOWLER, MI 48835

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$1,419,800	\$1,419,800	\$1,419,800
 TAXABLE VALUE				
2022	\$0	\$1,419,800	\$1,419,800	\$1,419,800

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0532**

The State Tax Commission, at a meeting held on December 20, 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:	17-99-9-99-0082-000	Property Owner:	DTE ELECTRIC COMPANY
Classification:	PERSONAL		PO BOX 33017
County:	SAGINAW		DETROIT MI 48232-5017
Assessment Unit:	TWP. OF JONESFIELD	Assessing Officer / Equalization Director:	KEEGAN J. BENDEL
Village:	Village of MERRILL		P.O. BOX 452
School District:	MERRILL COMMUNITY SCHOOLS		FOWLER, MI 48835

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$214,400	\$0	\$0	(\$214,400)
 TAXABLE VALUE				
2022	\$214,400	\$0	\$0	(\$214,400)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0533**

The State Tax Commission, at a meeting held on December 20, 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: 17-99-9-99-0092-000	Property Owner: DTE ELECTRIC COMPANY
Classification: PERSONAL	PO BOX 33017
County: SAGINAW	DETROIT MI 48232-5017
Assessment Unit: TWP. OF JONESFIELD	Assessing Officer / Equalization Director: KEEGAN J. BENDEL
Village: NONE	P.O. BOX 452
School District: BRECKENRIDGE COMMUNITY SCH	FOWLER, MI 48835

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$214,400	\$214,400	\$214,400
 TAXABLE VALUE				
2022	\$0	\$214,400	\$214,400	\$214,400

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0535**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-16-17-100-008	Property Owner:	HARTWIG, STEVEN & SHERREE
Classification:	REAL		9050 SHARON HOLLOW RD
County:	WASHTENAW		MANCHESTER MI 48158-8658
Assessment Unit:	TWP. OF MANCHESTER	Assessing Officer / Equalization Director:	PATRICIA H. ZAMENSKI
Village:	NONE		275 S. MACOMB STREET, BOX 668
School District:	MANCHESTER COMMUNITY SCHO		MANCHESTER, MI 48158

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$89,750	\$89,750	\$89,750
TAXABLE VALUE				
2022	\$0	\$69,676	\$69,676	\$69,676

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0536**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-14-7100-0073-00-0	Property Owner:	KRAUSE, PAUL A & MARY J
Classification:	REAL		2749 SUGARBERRY LN
County:	BERRIEN		NILES MI 49120-4663
Assessment Unit:	CHARTER TWP. OF NILES	Assessing Officer / Equalization Director:	PATRICIA M. DEPRIEST
Village:	NONE		320 BELL RD.
School District:	BRANDYWINE PUBLIC SCHOOL DI		NILES, MI 49120

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$10,000	\$172,300	\$172,300	\$162,300
TAXABLE VALUE				
2022	\$6,198	\$168,564	\$168,564	\$162,366

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0537**

The State Tax Commission, at a meeting held on December 20, 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: 17-012-030-012-50 Classification: REAL County: CHIPPEWA Assessment Unit: TWP. OF SOO Village: NONE School District: SAULT SAINTE MARIE AREA SCHO	Property Owner: BERGEL, KATRINA; KEIE, CHRISTOPHER DOUGLAS 4678 S M-129 HWY SAULT SAINTE MARIE MI 49783-8963 Assessing Officer / Equalization Director: PAMELA M. CHIPMAN P.O. BOX 1284 SAULT STE. MARIE, MI 49783
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$66,600	\$66,600	\$66,600
 TAXABLE VALUE				
2022	\$0	\$65,182	\$65,182	\$65,182

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

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

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

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

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

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



 Peggy L. Nolde
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0541**

The State Tax Commission, at a meeting held on December 20, 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: 12-99-04-499-300	Property Owner: BRANCH TREE SERVICE
Classification: PERSONAL	24195 MOUND RD
County: MACOMB	WARREN MI 48091-5323
Assessment Unit: CITY OF WARREN	Assessing Officer / Equalization Director:
Village: NONE	JENNIFER M. CZEISZPERGER
School District: CENTER LINE PUBLIC SCHOOLS	ONE CITY SQUARE STE. 310
	WARREN, MI 48093

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$75,000	\$107,555	\$107,555	\$32,555
2021	\$75,000	\$106,900	\$106,900	\$31,900
TAXABLE VALUE				
2020	\$75,000	\$107,555	\$107,555	\$32,555
2021	\$75,000	\$106,900	\$106,900	\$31,900

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

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

Peggy L. Nolde

Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0543**

The State Tax Commission, at a meeting held on December 20, 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: 82-09-241-01-006 Classification: REAL County: WAYNE Assessment Unit: CITY OF DEARBORN Village: NONE School District: DEARBORN PUBLIC SCHOOL DIST	Property Owner: NORFOLK SOUTHERN WANDA JOHNSON 650 W PEACHTREE ST NW ATLANTA GA 30308-1925 Assessing Officer / Equalization Director: JACOB THURSTON 16901 MICHIGAN AVENUE DEARBORN, MI 48126
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$2,370,800	\$0	\$0	(\$2,370,800)
 TAXABLE VALUE				
2021	\$2,370,800	\$0	\$0	(\$2,370,800)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0544**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 06-13-504-021 Classification: REAL County: GENESEE Assessment Unit: CHARTER TWP. OF FENTON Village: NONE School District: LAKE FENTON SCHOOLS</p>	<p>Property Owner: HOPKINS, ANDREA & NATE 1427 ST LAWRENCE CT FENTON MI 48430-1245</p> <p>Assessing Officer / Equalization Director: JULIA L. WILSON 12060 MANTAWAUKA DRIVE FENTON, MI 48430</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$137,400	\$137,400	\$137,400
 TAXABLE VALUE				
2022	\$0	\$96,808	\$96,808	\$96,808

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0548**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 10-12-551-010	Property Owner: LOUIS, NICOLE
Classification: REAL	7512 REID RD
County: GENESEE	SWARTZ CREEK MI 48473-9436
Assessment Unit: TWP. OF GAINES	Assessing Officer / Equalization Director: MICHAEL SCHWEIKERT
Village: NONE	9255 W. GRAND BLANC RD.
School District: SWARTZ CREEK COMMUNITY SCH	GAINES, MI 48436

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$81,500	\$81,500	\$81,500
 TAXABLE VALUE				
2022	\$0	\$54,728	\$54,728	\$54,728

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0550**

The State Tax Commission, at a meeting held on December 20, 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:	26-030-070-000-152-00	Property Owner:	WING, EDWARD
Classification:	REAL		1058 SILVER LAKE BLVD
County:	GLADWIN		NAPLES FL 34114-9333
Assessment Unit:	TWP. OF BILLINGS	Assessing Officer / Equalization Director:	MICHAEL HOUSERMAN
Village:	NONE		1050 ESTEY ROAD
School District:	BEAVERTON SCHOOLS		BEAVERTON, MI 48612

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$54,400	\$54,400	\$54,400
TAXABLE VALUE				
2022	\$0	\$54,400	\$54,400	\$54,400

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0551**

The State Tax Commission, at a meeting held on December 20, 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:	38-000-09-29-151-001-23	Property Owner:	SCENIC HILL SITE CONDOMINIUM ASSOCIATION
Classification:	REAL		MARK A RODGE
County:	JACKSON		2116 SCENIC HILLS DR
Assessment Unit:	TWP. OF LEONI	Assessing Officer / Equalization Director:	JACKSON MI 49201-7661
Village:	NONE		CARY ANNE STILES
School District:	EAST JACKSON COMMUNITY SCH		913 FIFTH STREET
			MICHIGAN CENTER, MI 49254

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$17,550	\$0	\$0	(\$17,550)
 TAXABLE VALUE				
2020	\$4,284	\$0	\$0	(\$4,284)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0552**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 41-18-29-480-028	Property Owner: TAYLOR-CLINE, FADIA
Classification: REAL	1485 52ND ST SE
County: KENT	KENTWOOD MI 49508-4805
Assessment Unit: CITY OF KENTWOOD	Assessing Officer / Equalization Director: EVAN JOHNSON
Village: NONE	P.O. BOX 8848
School District: KENTWOOD PUBLIC SCHOOLS	KENTWOOD, MI 49518

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$102,400	\$102,400	\$102,400
 TAXABLE VALUE				
2022	\$0	\$88,510	\$88,510	\$88,510

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0554**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-18-33-327-027	Property Owner:	MEYER, ALYSSA; BISSON, BENJAMIN
Classification:	REAL		5709 PINEKNOLL CT SE
County:	KENT		KENTWOOD MI 49508-6432
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	EVAN JOHNSON
Village:	NONE		P.O. BOX 8848
School District:	KENTWOOD PUBLIC SCHOOLS		KENTWOOD, MI 49518

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$108,000	\$108,000	\$108,000
 TAXABLE VALUE				
2022	\$0	\$70,443	\$70,443	\$70,443

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0555**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-18-35-290-048	Property Owner:	BERENDS, DONNA
Classification:	REAL		3854 BRANAGAN CT SE
County:	KENT		KENTWOOD MI 49512-5309
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	EVAN JOHNSON
Village:	NONE		P.O. BOX 8848
School District:	KENTWOOD PUBLIC SCHOOLS		KENTWOOD, MI 49518

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$135,500	\$135,500	\$135,500
 TAXABLE VALUE				
2022	\$0	\$117,472	\$117,472	\$117,472

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0556**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-18-35-328-001	Property Owner:	KADAU, NATHAN & JILLIAN
Classification:	REAL		5609 W MEADOW GROVE DR SE
County:	KENT		KENTWOOD MI 49512-9487
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	EVAN JOHNSON
Village:	NONE		P.O. BOX 8848
School District:	KENTWOOD PUBLIC SCHOOLS		KENTWOOD, MI 49518

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$169,300	\$169,300	\$169,300
 TAXABLE VALUE				
2022	\$0	\$128,726	\$128,726	\$128,726

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0559**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 80-13-033-022-03 Classification: REAL County: VAN BUREN Assessment Unit: TWP. OF LAWRENCE Village: NONE School District: LAWRENCE PUBLIC SCHOOLS	Property Owner: POSADA, ANDRES M; CHAVEZ, LUISA J 440 N WABASH AVE APT 2509 CHICAGO IL 60611-7635 Assessing Officer / Equalization Director: BENJAMIN A. BROUSSEAU P.O. BOX 445 LAWRENCE, MI 49064
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$189,800	\$189,800	\$189,800
 TAXABLE VALUE				
2022	\$0	\$128,132	\$128,132	\$128,132

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0560**

The State Tax Commission, at a meeting held on December 20, 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:	23-160-009-200-077-04	Property Owner:	SURATO, LINDA L
Classification:	REAL		5349 DURFEE RD
County:	EATON		EATON RAPIDS MI 48827-8909
Assessment Unit:	TWP. OF HAMLIN	Assessing Officer / Equalization Director:	SANDRA K. OSBORN
Village:	NONE		6463 S. CLINTON TRAIL
School District:	EATON RAPIDS PUBLIC SCHOOLS		EATON RAPIDS, MI 48827

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$116,400	\$116,400	\$116,400
 TAXABLE VALUE				
2022	\$0	\$93,392	\$93,392	\$93,392

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0563**

The State Tax Commission, at a meeting held on December 20, 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:	88-99-00-413-465	Property Owner:	RHB LABORATORIES INC
Classification:	PERSONAL		575 E MAPLE RD
County:	OAKLAND		TROY MI 48083-2827
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	
Village:	NONE		KELLY M. TIMM
School District:	TROY SCHOOL DISTRICT		500 W. BIG BEAVER
			TROY, MI 48084

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$75,000	\$717,330	\$717,330	\$642,330
 TAXABLE VALUE				
2022	\$75,000	\$717,330	\$717,330	\$642,330

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0564**

The State Tax Commission, at a meeting held on December 20, 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: 41-50-93-526-100	Property Owner: S F GILMORE INC 321 TERMINAL ST SW WYOMING MI 49548-1018
Classification: PERSONAL	
County: KENT	Assessing Officer / Equalization Director: SCOTT ENGERSON 1155 28TH STREET S.W. WYOMING, MI 49509
Assessment Unit: CITY OF WYOMING	
Village: NONE	
School District: WYOMING PUBLIC SCHOOLS	

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$20,300	\$30,000	\$30,000	\$9,700
2022	\$11,400	\$12,300	\$12,300	\$900

TAXABLE VALUE				
2020	\$20,300	\$30,000	\$30,000	\$9,700
2022	\$11,400	\$12,300	\$12,300	\$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 or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0565**

The State Tax Commission, at a meeting held on December 20, 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:	24-99-00-013-061	Property Owner:	LEVEL ONE BANK
Classification:	PERSONAL		32991 HAMILTON CT
County:	OAKLAND		FARMINGTON HILLS MI 48334-3330
Assessment Unit:	CITY OF FERNDALE	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		250 ELIZABETH LAKE RD. STE. 1000W
School District:	FERNDALE PUBLIC SCHOOLS		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$22,830	\$44,180	\$44,180	\$21,350
TAXABLE VALUE				
2022	\$22,830	\$44,180	\$44,180	\$21,350

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0567**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: K-99-00-019-011	Property Owner: VEXA GROUP LLC
Classification: PERSONAL	52500 GRAND RIVER AVE
County: OAKLAND	WIXOM MI 48393-2318
Assessment Unit: TWP. OF LYON	Assessing Officer / Equalization Director:
Village: NONE	MICHEAL R. LOHMEIER
School District: SOUTH LYON COMMUNITY SCHO	250 ELIZABETH LAKE RD. STE. 1000W
	PONTIAC, MI 48341

	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$235,880	\$266,190	\$266,190	\$30,310
 TAXABLE VALUE				
2022	\$235,880	\$266,190	\$266,190	\$30,310

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0568**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	64-99-00-012-073	Property Owner:	DELL EQUIPMENT FUNDING LLC
Classification:	PERSONAL		1 DELL WAY
County:	OAKLAND		ROUND ROCK TX 78682-7000
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		250 ELIZABETH LAKE RD. STE. 1000W
School District:	SCHOOL DISTRICT OF THE CITY O		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$222,340	\$243,360	\$243,360	\$21,020
 TAXABLE VALUE				
2022	\$222,340	\$243,360	\$243,360	\$21,020

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0573**

The State Tax Commission, at a meeting held on December 20, 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:	07-84-110-823	Property Owner:	ATLAS IMAGING INCORPORATED
Classification:	PERSONAL		1427 MIDLAND BLVD
County:	GENESEEE		ROYAL OAK MI 48073-2898
Assessment Unit:	CHARTER TWP. OF FLINT	Assessing Officer / Equalization Director:	PAULA DOTSON
Village:	NONE		1490 S. DYE RD.
School District:	CARMAN-AINSWORTH SCHOOLS		FLINT, MI 48532

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$38,300	\$38,300	\$38,300
TAXABLE VALUE				
2022	\$0	\$38,300	\$38,300	\$38,300

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0578**

The State Tax Commission, at a meeting held on December 20, 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: 050-900-610-928-00 Classification: PERSONAL County: SHIAWASSEE Assessment Unit: CITY OF OWOSSO Village: NONE School District: OWOSSO PUBLIC SCHOOLS	Property Owner: DL PETERSON TRUST KENNETH OSCAR PO BOX 13085 BALTIMORE MD 21203-3085 Assessing Officer / Equalization Director: MICHAEL L. DOWLER 301 W. MAIN ST. OWOSSO, MI 48867
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$526,100	\$0	\$0	(\$526,100)
 TAXABLE VALUE				
2022	\$526,100	\$0	\$0	(\$526,100)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0579**

The State Tax Commission, at a meeting held on December 20, 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:	82-78-999-00-2022-074	Property Owner:	DIGESTED ORGANICS LLC
Classification:	PERSONAL		14601 KEEL ST
County:	WAYNE		PLYMOUTH MI 48170-6002
Assessment Unit:	CHARTER TWP. OF PLYMOUTH	Assessing Officer / Equalization Director:	AARON POWERS
Village:	NONE		9955 N. HAGGERTY ROAD
School District:	PLYMOUTH CANTON COMMUNITY		PLYMOUTH, MI 48170

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$346,200	\$346,200	\$346,200
 TAXABLE VALUE				
2022	\$0	\$346,200	\$346,200	\$346,200

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0580**

The State Tax Commission, at a meeting held on December 20, 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:	82-59-037-01-0020-000	Property Owner:	DURAND, CHELSEA A
Classification:	REAL		21428 DANBURY ST
County:	WAYNE		WOODHAVEN MI 48183-1608
Assessment Unit:	CITY OF WOODHAVEN	Assessing Officer / Equalization Director:	CHRISTINE KUHN
Village:	NONE		21869 WEST ROAD
School District:	WOODHAVEN SCHOOL DISTRICT		WOODHAVEN, MI 48183

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$102,200	\$102,200	\$102,200
 TAXABLE VALUE				
2022	\$0	\$65,888	\$65,888	\$65,888

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0583**

The State Tax Commission, at a meeting held on December 20, 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:	49-006-232-002-00	Property Owner:	CARRICK, TIMOTHY
Classification:	REAL		W9576 BLACK RIVER RD
County:	MACKINAC		NAUBINWAY MI 49762-9705
Assessment Unit:	TWP. OF HUDSON	Assessing Officer / Equalization Director:	PAMELA M. CHIPMAN
Village:	NONE		P.O. BOX 1284
School District:	ENGADINE CONSOLIDATED SCHO		SAULT STE. MARIE, MI 49783

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$42,700	\$42,700	\$42,700
 TAXABLE VALUE				
2022	\$0	\$25,813	\$25,813	\$25,813

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0585**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	80-15-080-019-00	Property Owner:	WOODS, BRANDON & MARIAH
Classification:	REAL		32700 PINEDALE LN
County:	VAN BUREN		GOBLES MI 49055-8213
Assessment Unit:	TWP. OF PINE GROVE	Assessing Officer / Equalization Director:	BENJAMIN A. BROUSSEAU
Village:	NONE		296 CR 388
School District:	GOBLES PUBLIC SCHOOL DISTRICT		GOBLES, MI 49055

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$83,300	\$83,300	\$83,300
 TAXABLE VALUE				
2022	\$0	\$73,433	\$73,433	\$73,433

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0587**

The State Tax Commission, at a meeting held on December 20, 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:	13-10-031-013-13	Property Owner:	ADAMSON, CLAY & DANIELLE
Classification:	REAL		12165 6 MILE RD
County:	CALHOUN		BATTLE CREEK MI 49014-8340
Assessment Unit:	CHARTER TWP. OF EMMETT	Assessing Officer / Equalization Director:	STEVEN M. HUDSON
Village:	NONE		621 CLIFF STREET
School District:	HARPER CREEK COMMUNITY SCH		BATTLE CREEK, MI 49014

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$137,900	\$137,900	\$137,900
 TAXABLE VALUE				
2022	\$0	\$137,900	\$137,900	\$137,900

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).

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0589**

The State Tax Commission, at a meeting held on December 20, 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: 052-460-094-50	Property Owner: WARREN, TODD & LORI
Classification: REAL	424 W CEMETERY ST
County: MISSAUKEE	MC BAIN MI 49657-9706
Assessment Unit: CITY OF MCBAIN	Assessing Officer / Equalization Director:
Village: NONE	SHARON K. ZAKRAJSEK
School District: MCBAIN RURAL AGRICULTURAL S	P.O. BOX 325
	CADILLAC, MI 49601

	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$110,200	\$164,000	\$164,000	\$53,800
 TAXABLE VALUE				
2022	\$82,403	\$136,129	\$136,129	\$53,726

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0601**

The State Tax Commission, at a meeting held on December 20, 2022, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-14-27-364-010	Property Owner:	CAVADEAS, GEORGE & LINDA
Classification:	REAL		5736 CORY DR
County:	OTTAWA		HUDSONVILLE MI 49426-7752
Assessment Unit:	CHARTER TWP. OF GEORGETOWN	Assessing Officer / Equalization Director:	JILL SKELLEY
Village:	NONE		1515 BALDWIN STREET, BOX 769
School District:	HUDSONVILLE PUBLIC SCHOOL DI		JENISON, MI 49429-0769

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$213,400	\$213,400	\$213,400
 TAXABLE VALUE				
2022	\$0	\$213,400	\$213,400	\$213,400

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 12/21/2022**

Docket Number: **154-22-0603**

The State Tax Commission, at a meeting held on December 20, 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:	28-12-3-24-3001-114	Property Owner:	CHAPMAN, CHRISTOPHER & LAURA
Classification:	REAL		7723 KRISDALE DR
County:	SAGINAW		SAGINAW MI 48609-4250
Assessment Unit:	TWP. OF THOMAS	Assessing Officer / Equalization Director:	JILL PETERS
Village:	NONE		249 N. MILLER ROAD
School District:	SWAN VALLEY SCHOOL DISTRICT		SAGINAW, MI 48609

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$129,300	\$129,300	\$129,300
TAXABLE VALUE				
2022	\$0	\$129,300	\$129,300	\$129,300

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

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

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

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

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

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



Peggy L. Nolde
Chairperson

