

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 02/15/2023**

Docket Number: **154-22-0464**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-07-030-006-10	Property Owner:	GIEM, KYLE & TARA
Classification:	REAL		13344 LAKOLA RD
County:	OSCEOLA		LEROY MI 49655-8083
Assessment Unit:	TWP. OF LEROY	Assessing Officer / Equalization Director:	ARTHUR W. MOYSES
Village:	NONE		P.O. BOX 98
School District:	PINE RIVER AREA SCHOOLS		LEROY, MI 49655

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$121,900	\$121,900	\$121,900
TAXABLE VALUE				
2022	\$0	\$87,137	\$87,137	\$87,137

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0511**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09010-900-000-082-03	Property Owner:	RIVERSIDE ENERGY MICHIGAN LLC
Classification:	PERSONAL		10691 E CARTER RD STE 201
County:	BAY		TRAVERSE CITY MI 49684-5499
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	\$65,400	\$65,400	\$65,400
TAXABLE VALUE				
2022	\$0	\$65,400	\$65,400	\$65,400

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 02/15/2023**

Docket Number: **154-22-0519**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	49-009-900-003-50	Property Owner:	AMERICAN TRANSMISSION COMPANY LLC
Classification:	PERSONAL		PO BOX 47
County:	MACKINAC		WAUKESHA WI 53187-0047
Assessment Unit:	TWP. OF NEWTON	Assessing Officer / Equalization Director:	TIMOTHY A. TEED
Village:	NONE		N6610 H-33, BOX 83
School District:	ENGADINE CONSOLIDATED SCHO		GOULD CITY, MI 49838

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$4,342,083	\$4,342,083	\$4,342,083
 TAXABLE VALUE				
2022	\$0	\$4,342,083	\$4,342,083	\$4,342,083

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0553**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-18-32-351-072	Property Owner:	RUMLER, LINDA K & JOSEPH J
Classification:	REAL		5942 S LA CASA CT SE
County:	KENT		KENTWOOD MI 49508-6295
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	\$108,700	\$108,700	\$108,700
 TAXABLE VALUE				
2022	\$0	\$71,364	\$71,364	\$71,364

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

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

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

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 02/15/2023**

Docket Number: **154-22-0562**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-06-35-403-005	Property Owner:	KOHN, BRANDON & HEATHER
Classification:	REAL		6811 E MAIN ST APT 2005
County:	KENT		SCOTTSDALE AZ 85251-4376
Assessment Unit:	CITY OF ROCKFORD	Assessing Officer / Equalization Director:	LISA VERBURG
Village:	NONE		7 SOUTH MONROE ST.
School District:	ROCKFORD PUBLIC SCHOOLS		ROCKFORD, MI 49341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$200,300	\$200,300	\$200,300
 TAXABLE VALUE				
2022	\$0	\$200,300	\$200,300	\$200,300

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 02/15/2023**

Docket Number: **154-22-0574**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 62-24-11-300-007	Property Owner: MCGARIGLE, CYNTHIA B & TIMOTHY
Classification: REAL	10830 S COTTONWOOD AVE
County: NEWAYGO	HOWARD CITY MI 49329-9678
Assessment Unit: TWP. OF ENSLEY	Assessing Officer / Equalization Director:
Village: NONE	JANE E. KOLBE
School District: GRANT PUBLIC SCHOOL DISTRICT	7163 E. 120TH STREET
	SAND LAKE, MI 49343

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$144,400	\$144,400	\$144,400
 TAXABLE VALUE				
2022	\$0	\$82,602	\$82,602	\$82,602

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0584**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	79-008-019-000-1400-03	Property Owner:	WALTZ, MARK & DOVE
Classification:	REAL		2160 N COLWOOD RD
County:	TUSCOLA		CARO MI 48723-9359
Assessment Unit:	TWP. OF ELLINGTON	Assessing Officer / Equalization Director:	SUSAN M. JENSEN
Village:	NONE		4243 BARNES ROAD
School District:	CARO COMMUNITY SCHOOLS		MILLINGTON, MI 48746

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$71,100	\$71,100	\$71,100
 TAXABLE VALUE				
2022	\$0	\$71,100	\$71,100	\$71,100

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

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib 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 02/15/2023**

Docket Number: **154-22-0586**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	08-015-008-20	Property Owner:	PRO MAINTENANCE 4 SEASONS INC
Classification:	REAL		7522 SCHICTEL RD
County:	BENZIE		KINGSLEY MI 48964-9730
Assessment Unit:	TWP. OF INLAND	Assessing Officer / Equalization Director:	GUNNAR P. BROW
Village:	NONE		10655 RIVERSIDE DRIVE
School District:	BENZIE COUNTY CENTRAL SCHOO		HONOR, MI 49640

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$71,300	\$71,300	\$71,300
TAXABLE VALUE				
2022	\$0	\$58,751	\$58,751	\$58,751

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0592**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	3217-901-200-50	Property Owner:	HARVEST WINDFARM II LLC
Classification:	REAL		PO BOX 340014
County:	HURON		NASHVILLE TN 37203-0014
Assessment Unit:	TWP. OF OLIVER	Assessing Officer / Equalization Director:	ANGELA S. GUZA
Village:	NONE		2345 LEPPEK RD.
School District:	ELKGON-PIGEON-BAY PORT LAKE		UBLY, MI 48475

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$55,900	\$55,900	\$55,900
 TAXABLE VALUE				
2022	\$0	\$55,206	\$55,206	\$55,206

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0595**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	20-09-53-512-801	Property Owner:	MOLLERTECH LLC
Classification:	PERSONAL		KRISTINE NOWOWIEKI
County:	MACOMB		51280 REGENCY CENTER DR
Assessment Unit:	TWP. OF MACOMB		MACOMB MI 48042-4130
Village:	NONE	Assessing Officer / Equalization Director:	KIMBERLY A. PATTERSON
School District:	CHIPPEWA VALLEY SCHOOLS		54111 BROUGHTON RD.
			MACOMB, MI 48042

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$10,000,000	\$326,110	\$326,110	(\$9,673,890)
 TAXABLE VALUE				
2022	\$10,000,000	\$326,110	\$326,110	(\$9,673,890)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0597**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-15-50-490	Property Owner:	PALING, LINDA
Classification:	REAL		202 BRADLEY CT
County:	MIDLAND		MIDLAND MI 48640-5599
Assessment Unit:	CITY OF MIDLAND	Assessing Officer / Equalization Director:	KAYLA RIPLEY
Village:	NONE		333 W. ELLSWORTH STREET
School District:	MIDLAND PUBLIC SCHOOLS		MIDLAND, MI 48640

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$29,400	\$29,400	\$29,400
 TAXABLE VALUE				
2022	\$0	\$27,684	\$27,684	\$27,684

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0600**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	TB-99-00-960-030	Property Owner:	GROTH DENTAL PLLC
Classification:	PERSONAL		32100 TELEGRAPH RD STE 195
County:	OAKLAND		BINGHAM FARMS MI 48025-2453
Assessment Unit:	TWP. OF SOUTHFIELD	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	Village of BINGHAM FARMS		250 ELIZABETH LAKE RD. STE. 1000W
School District:	BIRMINGHAM CITY SCHOOL DISTR		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$127,140	\$152,440	\$152,440	\$25,300
TAXABLE VALUE				
2022	\$127,140	\$152,440	\$152,440	\$25,300

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 02/15/2023**

Docket Number: **154-22-0604**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-09-19-406-037	Property Owner:	MID CENTURY MODERN RETREAT LLC
Classification:	REAL		1133 CLAIR CIR
County:	WASHTENAW		ANN ARBOR MI 48103-3022
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	GERARD T. MARKEY
Village:	NONE		301 E. HURON STREET
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48104

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$187,200	\$185,700	\$185,700	(\$1,500)
 TAXABLE VALUE				
2020	\$167,056	\$165,595	\$165,595	(\$1,461)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0606**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-55-020-176	Property Owner:	BETA GAMMA CORP OF ALPHA OMICRON PI
Classification:	PERSONAL		5390 VIRGINIA WAY
County:	INGHAM		BRENTWOOD TN 37027-7529
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRICT		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$16,000	\$11,000	\$11,000	(\$5,000)
2022	\$16,700	\$31,600	\$31,600	\$14,900
TAXABLE VALUE				
2021	\$16,000	\$11,000	\$11,000	(\$5,000)
2022	\$16,700	\$31,600	\$31,600	\$14,900

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 02/15/2023**

Docket Number: **154-22-0608**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 22-002-007-006-00 Classification: REAL County: DICKINSON Assessment Unit: CHARTER TWP. OF BREITUNG Village: NONE School District: BREITUNG TOWNSHIP SCHOOL DI	Property Owner: TRINDAL, MATTHEW J; HAYES, KELLY L 803 S VAN BUREN ST KINGSFORD MI 49802-4809 Assessing Officer / Equalization Director: JUSTIN MURAWSKI 3851 MENOMINEE ST. QUINNESEC, MI 49876
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$115,000	\$115,000	\$115,000
 TAXABLE VALUE				
2022	\$0	\$115,000	\$115,000	\$115,000

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

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

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

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 02/15/2023**

Docket Number: **154-22-0609**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-30-651-035	Property Owner:	HICKS, JESSICA
Classification:	REAL		6342 SQUIRE LAKE DR
County:	GENESEE		FLUSHING MI 48433-2381
Assessment Unit:	CHARTER TWP. OF MOUNT MORRIS	Assessing Officer / Equalization Director:	LINDA A. SPEARLING
Village:	NONE		5447 BICENTENNIAL DRIVE
School District:	FLUSHING COMMUNITY SCHOOLS		MT. MORRIS, MI 48458

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$67,400	\$67,400	\$67,400
 TAXABLE VALUE				
2022	\$0	\$59,784	\$59,784	\$59,784

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0611**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-22-26-400-088	Property Owner:	KING, MICHAEL & CHERYL LYNN
Classification:	REAL		3883 100TH ST SE
County:	KENT		CALEDONIA MI 49316-8327
Assessment Unit:	CHARTER TWP. OF GAINES	Assessing Officer / Equalization Director:	MEGAN VANHOOSE
Village:	NONE		8555 KALAMAZOO AVENUE S.E.
School District:	CALEDONIA COMMUNITY SCHOOL		CALEDONIA, MI 49316

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$387,000	\$387,000	\$387,000
 TAXABLE VALUE				
2022	\$0	\$364,958	\$364,958	\$364,958

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0614**

The State Tax Commission, at a meeting held on February 14, 2023, approved a 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: 12-13-35-383-010</p> <p>Classification: REAL</p> <p>County: MACOMB</p> <p>Assessment Unit: CITY OF WARREN</p> <p>Village: NONE</p> <p>School District: VAN DYKE PUBLIC SCHOOLS</p>	<p>Property Owner: SMITH, TODD M & CINDY B; C/O SOUTHEAST MICHIGAN PROPERTY MANAGEMENT 26091 SHERWOOD AVE STE 102 WARREN MI 48091-1296</p> <p>Assessing Officer / Equalization Director: JENNIFER M. CZEISZPERGER ONE CITY SQUARE STE. 310 WARREN, MI 48093</p>
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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	\$25,470	\$29,710	\$29,710	\$4,240
 TAXABLE VALUE				
2022	\$25,470	\$29,710	\$29,710	\$4,240

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0616**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 59-015-005-036-62	Property Owner: AYMOR, BRYAN E & LAUREN R
Classification: REAL	5200 NORTHPOINT DR
County: MONTCALM	PIERSON MI 49339-9763
Assessment Unit: TWP. OF PIERSON	Assessing Officer / Equalization Director:
Village: NONE	JANE E. KOLBE
School District: TRI COUNTY AREA SCHOOLS	21156 W. CANNONSVILLE
	PIERSON, MI 49369

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2021	\$9,400	\$146,400	\$146,400	\$137,000
2022	\$10,300	\$153,200	\$153,200	\$142,900

TAXABLE VALUE				
2021	\$9,400	\$146,400	\$146,400	\$137,000
2022	\$9,710	\$151,231	\$151,231	\$141,521

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0617**

The State Tax Commission, at a meeting held on February 14, 2023, approved a 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: 74-30-901-0009-000</p> <p>Classification: IFT PERSONAL</p> <p>County: SAINT CLAIR</p> <p>Assessment Unit: TWP. OF SAINT CLAIR</p> <p>Village: NONE</p> <p>School District: EAST CHINA SCHOOLS</p>	<p>Property Owner: MICHIGAN PRECISION SWISS PARTS COMPANY INC 2145 WADHAMS RD SAINT CLAIR MI 48079-3808</p> <p>Assessing Officer / Equalization Director: HEATHER L. STEWART 1539 S. BARTLETT ROAD ST. CLAIR, MI 48079</p>
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$27,300	\$0	\$0	(\$27,300)
 TAXABLE VALUE				
2020	\$27,300	\$0	\$0	(\$27,300)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0618**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-30-999-0440-000	Property Owner:	MICHIGAN PRECISION SWISS PARTS COMPANY INC
Classification:	PERSONAL		2145 WADHAMS RD
County:	SAINT CLAIR		SAINT CLAIR MI 48079-3808
Assessment Unit:	TWP. OF SAINT CLAIR	Assessing Officer / Equalization Director:	HEATHER L. STEWART
Village:	NONE		1539 S. BARTLETT ROAD
School District:	EAST CHINA SCHOOLS		ST. CLAIR, MI 48079

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$4,600	\$31,900	\$31,900	\$27,300
 TAXABLE VALUE				
2020	\$4,600	\$31,900	\$31,900	\$27,300

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0619**

The State Tax Commission, at a meeting held on February 14, 2023, approved a 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: 71-999-99-0617-200</p> <p>Classification: PERSONAL</p> <p>County: WAYNE</p> <p>Assessment Unit: CHARTER TWP. OF CANTON</p> <p>Village: NONE</p> <p>School District: PLYMOUTH CANTON COMMUNITY</p>	<p>Property Owner: CAVALIER DENTAL CENTER; GONDOLY DDS PC, JOSEPH 44356 CHERRY HILL DR CANTON MI 48187-3274</p> <p>Assessing Officer / Equalization Director: AARON POWERS 1150 S. CANTON CENTER ROAD CANTON, MI 48188</p>
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$33,700	\$105,400	\$105,400	\$71,700
 TAXABLE VALUE				
2021	\$33,700	\$105,400	\$105,400	\$71,700

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 02/15/2023**

Docket Number: **154-22-0620**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	17-005-181-012-75	Property Owner:	DEBRULER, JACQUELYN J & DANIEL L
Classification:	REAL		18358 E BEACH ACCESS RD
County:	CHIPPEWA		DETOUR VILLAGE MI 49725
Assessment Unit:	TWP. OF DETOUR	Assessing Officer / Equalization Director:	TINA FULLER
Village:	NONE		225 E. PORTAGE AVE.
School District:	DETOUR AREA SCHOOLS		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	\$158,500	\$158,500	\$158,500
 TAXABLE VALUE				
2022	\$0	\$123,723	\$123,723	\$123,723

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0621**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 17-010-145-003-00 Classification: REAL County: CHIPPEWA Assessment Unit: TWP. OF RABER Village: NONE School District: DETOUR AREA SCHOOLS	Property Owner: JENSEN, GARY; AUSTIN, SALLY 30049 S RABER RD GOETZVILLE MI 49736-9399 Assessing Officer / Equalization Director: TINA FULLER 17165 S DEER RUN RD KINROSS, MI 49752
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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	\$80,500	\$80,500	\$80,500
 TAXABLE VALUE				
2022	\$0	\$40,522	\$40,522	\$40,522

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0622**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	070-100-001-005-00	Property Owner:	HERNANDEZ, TODD & KELLIE J
Classification:	REAL		11125 E LEE MANN RD
County:	CRAWFORD		NORTHPORT MI 49670-9105
Assessment Unit:	CITY OF GRAYLING	Assessing Officer / Equalization Director:	CHRISTIE A. VERLAC
Village:	NONE		P.O. BOX 549
School District:	CRAWFORD AUSABLE SCHOOL DI		GRAYLING, MI 49738

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$76,600	\$76,600	\$76,600
 TAXABLE VALUE				
2022	\$0	\$58,083	\$58,083	\$58,083

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0624**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 70-08-17-400-010 Classification: REAL County: OTTAWA Assessment Unit: TWP. OF ROBINSON Village: NONE School District: GRAND HAVEN AREA PUBLIC SCH	Property Owner: GIORDANI, FILIPPO & HOLLY 12031 128TH AVE GRAND HAVEN MI 49417-8605 Assessing Officer / Equalization Director: JOSEPH CLARK 12010 120TH AVENUE GRAND HAVEN, MI 49417
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$224,400	\$224,400	\$224,400
 TAXABLE VALUE				
2022	\$0	\$189,910	\$189,910	\$189,910

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

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

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

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 02/15/2023**

Docket Number: **154-22-0625**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	12-080-010-100-010-07	Property Owner:	MERKLE, SUSAN D
Classification:	REAL		292 COUNTRY CLUB DR
County:	BRANCH		COLDWATER MI 49036-8256
Assessment Unit:	TWP. OF QUINCY	Assessing Officer / Equalization Director:	ERICA D. EWERS
Village:	NONE		1048 CAMPBELL ROAD
School District:	QUINCY COMMUNITY SCHOOLS		QUINCY, MI 49082

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$154,968	\$154,968	\$154,968
 TAXABLE VALUE				
2022	\$0	\$154,898	\$154,898	\$154,898

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0627**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-11-47-901-490	Property Owner:	EAGLE BORING LLC
Classification:	PERSONAL		44043 N GROESBECK HWY
County:	MACOMB		CLINTON TOWNSHIP MI 48038-1115
Assessment Unit:	CHARTER TWP. OF CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	L'ANSE CREUSE PUBLIC SCHOOLS		CLINTON TWP, MI 48038

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$225,000	\$35,000	\$35,000	(\$190,000)
2021	\$225,000	\$33,900	\$33,900	(\$191,100)
2022	\$236,300	\$45,000	\$45,000	(\$191,300)
TAXABLE VALUE				
2020	\$225,000	\$35,000	\$35,000	(\$190,000)
2021	\$225,000	\$33,900	\$33,900	(\$191,100)
2022	\$236,300	\$45,000	\$45,000	(\$191,300)

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 02/15/2023**

Docket Number: **154-22-0628**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-07-92-016-018	Property Owner:	LUBE POWER INC
Classification:	IFT PERSONAL		50146 UTICA DR
County:	MACOMB		SHELBY TOWNSHIP MI 48315-3293
Assessment Unit:	CHARTER TWP. OF SHELBY	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT
Village:	NONE		52700 VAN DYKE
School District:	UTICA COMMUNITY SCHOOLS		SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$1,900	\$0	\$0	(\$1,900)
 TAXABLE VALUE				
2020	\$1,900	\$0	\$0	(\$1,900)

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 02/15/2023**

Docket Number: **154-22-0629**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-07-90-023-138	Property Owner:	LUBE POWER INC
Classification:	PERSONAL		50146 UTICA DR
County:	MACOMB		SHELBY TOWNSHIP MI 48315-3293
Assessment Unit:	CHARTER TWP. OF SHELBY	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT
Village:	NONE		52700 VAN DYKE
School District:	UTICA COMMUNITY SCHOOLS		SHELBY TWP., MI 48316-3572

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$50,700	\$52,600	\$52,600	\$1,900
 TAXABLE VALUE				
2020	\$50,700	\$52,600	\$52,600	\$1,900

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 02/15/2023**

Docket Number: **154-22-0630**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-07-92-020-016	Property Owner:	AVON MACHINING EQUIPMENT LLC
Classification:	IFT PERSONAL		11968 INVESTMENT DR
County:	MACOMB		SHELBY TOWNSHIP MI 48315-1794
Assessment Unit:	CHARTER TWP. OF SHELBY	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT
Village:	NONE		52700 VAN DYKE
School District:	UTICA COMMUNITY SCHOOLS		SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$424,300	\$0	\$0	(\$424,300)
2021	\$67,100	\$0	\$0	(\$67,100)

TAXABLE VALUE				
2020	\$424,300	\$0	\$0	(\$424,300)
2021	\$67,100	\$0	\$0	(\$67,100)

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 02/15/2023**

Docket Number: **154-22-0631**

The State Tax Commission, at a meeting held on February 14, 2023, approved a 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: 23-07-90-052-152 Classification: PERSONAL County: MACOMB Assessment Unit: CHARTER TWP. OF SHELBY Village: NONE School District: UTICA COMMUNITY SCHOOLS</p>	<p>Property Owner: AVON MACHINING EQUIPMENT LLC 11968 INVESTMENT DR SHELBY TOWNSHIP MI 48315-1794</p> <p>Assessing Officer / Equalization Director: MATTHEW J. SCHMIDT 52700 VAN DYKE SHELBY TWP., MI 48316-3572</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$5,300	\$429,600	\$429,600	\$424,300
2021	\$1,000	\$68,200	\$68,200	\$67,200
TAXABLE VALUE				
2020	\$5,300	\$429,600	\$429,600	\$424,300
2021	\$1,000	\$68,200	\$68,200	\$67,200

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 02/15/2023**

Docket Number: **154-22-0637**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-31-067-281 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCHOOLS	Property Owner: AUTOMOTIVE CREDIT CORPORATION; ACC PAYMENT CENTER MATTHEW GARDNER 26261 EVERGREEN RD STE 300 SOUTHFIELD MI 48076-7509 Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
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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	\$619,000	\$683,420	\$683,420	\$64,420
2022	\$600,000	\$800,280	\$800,280	\$200,280
TAXABLE VALUE				
2021	\$619,000	\$683,420	\$683,420	\$64,420
2022	\$600,000	\$800,280	\$800,280	\$200,280

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-22-0638**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-31-082-520	Property Owner:	XPO LOGISTICS NLM LLC
Classification:	PERSONAL		LILY LUANGPHASY
County:	OAKLAND		PO BOX 4138
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$431,870	\$594,330	\$594,330	\$162,460
2021	\$403,350	\$552,200	\$552,200	\$148,850
2022	\$507,610	\$496,510	\$496,510	(\$11,100)
TAXABLE VALUE				
2020	\$431,870	\$594,330	\$594,330	\$162,460
2021	\$403,350	\$552,200	\$552,200	\$148,850
2022	\$507,610	\$496,510	\$496,510	(\$11,100)

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 02/15/2023**

Docket Number: **154-22-0640**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-43-001-200	Property Owner:	AT&T MOBILITY LLC #10076187
Classification:	PERSONAL		1010 PINE ST RM #9E-L-01
County:	OAKLAND		SAINT LOUIS MO 63101-2015
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$840	\$6,890	\$6,890	\$6,050
2021	\$840	\$6,750	\$6,750	\$5,910
2022	\$8,540	\$7,960	\$7,960	(\$580)
TAXABLE VALUE				
2020	\$840	\$6,890	\$6,890	\$6,050
2021	\$840	\$6,750	\$6,750	\$5,910
2022	\$8,540	\$7,960	\$7,960	(\$580)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0646**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-150-318	Property Owner:	AKAMAI TECHNOLOGIES INC; C/O RYAN LLC
Classification:	PERSONAL		AMANDA GOODY
County:	OAKLAND		PO BOX 56607
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	ATLANTA GA 30343-0607
Village:	NONE		JUSTIN E. PRYBYLSKI
School District:	SOUTHFIELD PUBLIC SCHOOLS		26000 EVERGREEN RD., BOX 2055
			SOUTHFIELD, MI 48037-2055

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$4,600	\$6,000	\$6,000	\$1,400
2021	\$2,800	\$8,280	\$8,280	\$5,480
2022	\$2,360	\$0	\$0	(\$2,360)
TAXABLE VALUE				
2020	\$4,600	\$6,000	\$6,000	\$1,400
2021	\$2,800	\$8,280	\$8,280	\$5,480
2022	\$2,360	\$0	\$0	(\$2,360)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-22-0647**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-55-168-121 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCHOOLS	Property Owner: UAW RETIREE MEDICAL BENEFITS TRUST MARTIN TYLEND 1155 BREWERY PARK BLVD STE 400 DETROIT MI 48207-2600 Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2021	\$10,000	\$535,430	\$535,430	\$525,430
 TAXABLE VALUE				
2021	\$10,000	\$535,430	\$535,430	\$525,430

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

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

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

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

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



Peggy L. Nolde
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-22-0655

Issued 02/15/2023
Amended 05/03/2023

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-67-820-411	Property Owner: HEALOX PLLC; HYPERBARIC OXYGEN THERAPY 29201 TELEGRAPH RD STE 200 SOUTHFIELD MI 48034-7645
Classification: PERSONAL	
County: OAKLAND	
Assessment Unit: CITY OF SOUTHFIELD	Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
School District: SOUTHFIELD PUBLIC SCHOOLS	
Village: NONE	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE OR NET (DECREASE)
ASSESSED VALUE				
2021	\$1,000	\$53,940	\$53,940	\$52,940
 TAXABLE VALUE				
2021	\$1,000	\$53,940	\$53,940	\$52,940

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

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

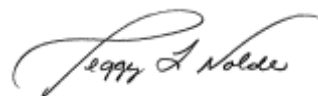
If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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.

Reason for Amendment:

To correct the approved valuation



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-22-0657**

The State Tax Commission, at a meeting held on February 14, 2023, approved a 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: 76-99-70-529-000</p> <p>Classification: PERSONAL</p> <p>County: OAKLAND</p> <p>Assessment Unit: CITY OF SOUTHFIELD</p> <p>Village: NONE</p> <p>School District: SOUTHFIELD PUBLIC SCHOOLS</p>	<p>Property Owner: SCRIPPS MEDIA INC, CHANNEL 7 OF DETROIT INC; C/O DUCHARME, MCMILLEN & ASSOCIATES INC</p> <p>M HODGE PO BOX 80615 INDIANAPOLIS IN 46280-0615</p> <p>Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$3,208,390	\$3,551,790	\$3,551,790	\$343,400
2021	\$3,362,350	\$5,628,190	\$5,628,190	\$2,265,840
TAXABLE VALUE				
2020	\$3,208,390	\$3,551,790	\$3,551,790	\$343,400
2021	\$3,362,350	\$5,628,190	\$5,628,190	\$2,265,840

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-22-0659**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-75-519-002	Property Owner:	RODL LANGFORD DE KOCK LLP
Classification:	PERSONAL		2000 TOWN CTR STE 1360
County:	OAKLAND		SOUTHFIELD MI 48075-1252
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2021	\$0	\$42,480	\$42,480	\$42,480
TAXABLE VALUE				
2021	\$0	\$42,480	\$42,480	\$42,480

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0661**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-75-564-172	Property Owner:	EVOLUTION US LLC
Classification:	PERSONAL		1000 BOARDWALK
County:	OAKLAND		ATLANTIC CITY NJ 08401-7415
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$80,000	\$786,650	\$786,650	\$706,650
 TAXABLE VALUE				
2022	\$80,000	\$786,650	\$786,650	\$706,650

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-22-0663**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-326-119	Property Owner:	HEART & VASCULAR INSTITUTE; HALO MEDICAL GROUP PLLC
Classification:	PERSONAL		20240 W 12 MILE RD
County:	OAKLAND		SOUTHFIELD MI 48076-2426
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$115,110	\$119,080	\$119,080	\$3,970
2022	\$99,190	\$106,140	\$106,140	\$6,950
TAXABLE VALUE				
2021	\$115,110	\$119,080	\$119,080	\$3,970
2022	\$99,190	\$106,140	\$106,140	\$6,950

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-22-0664**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-391-100	Property Owner:	MR JOE'S SPORTS BAR & GRILL; MIDABAR INC
Classification:	PERSONAL		4190 TELEGRAPH RD STE 3200
County:	OAKLAND		BLOOMFIELD HILLS MI 48302-2082
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$35,060	\$46,740	\$46,740	\$11,680
 TAXABLE VALUE				
2021	\$35,060	\$46,740	\$46,740	\$11,680

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-22-0665**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-027-166	Property Owner:	APPLE INC
Classification:	PERSONAL		12545 RIATA VISTA CIR MS 580-GL
County:	OAKLAND		AUSTIN TX 78727-6524
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$0	\$53,790	\$53,790	\$53,790
2021	\$0	\$49,860	\$49,860	\$49,860
TAXABLE VALUE				
2020	\$0	\$53,790	\$53,790	\$53,790
2021	\$0	\$49,860	\$49,860	\$49,860

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0667**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-242-200	Property Owner:	MARLIN LEASING INC
Classification:	PERSONAL		PO BOX 31308
County:	OAKLAND		CHARLOTTE NC 28237-1308
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2021	\$74,220	\$85,440	\$85,440	\$11,220
TAXABLE VALUE				
2021	\$74,220	\$85,440	\$85,440	\$11,220

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-22-0670**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-83-508-010	Property Owner:	ATWELL INC
Classification:	PERSONAL		RODERICK PETSCHAUER
County:	OAKLAND		2 TOWNE SQ STE 700
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD MI 48076-2737
Village:	NONE		JUSTIN E. PRYBYLSKI
School District:	SOUTHFIELD PUBLIC SCHOOLS		26000 EVERGREEN RD., BOX 2055
			SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$634,200	\$764,960	\$764,960	\$130,760
TAXABLE VALUE				
2020	\$634,200	\$764,960	\$764,960	\$130,760

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0674**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 84-00-001-27-000	Property Owner: FORD MOTOR CREDIT COMPANY LLC
Classification: PERSONAL	1 AMERICAN RD WHQ RM 612
County: WAYNE	DEARBORN MI 48126-2701
Assessment Unit: CITY OF DEARBORN	Assessing Officer / Equalization Director: JACOB THURSTON
Village: NONE	16901 MICHIGAN AVENUE
School District: DEARBORN PUBLIC SCHOOL DIST	DEARBORN, MI 48126

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$7,707,500	\$975,964	\$975,964	(\$6,731,536)
2021	\$1,083,500	\$975,212	\$975,212	(\$108,288)

TAXABLE VALUE				
2020	\$7,707,500	\$975,964	\$975,964	(\$6,731,536)
2021	\$1,083,500	\$975,212	\$975,212	(\$108,288)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0676**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-528-867	Property Owner:	CONDUENT STATE & LOCAL SOLUTIONS INC
Classification:	PERSONAL		100 CAMPUS DR STE 200E
County:	INGHAM		FLORHAM PARK NJ 07932-1029
Assessment Unit:	CHARTER TWP. OF MERIDIAN	Assessing Officer / Equalization Director:	ASHLEY J. WINSTEAD
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$136,800	\$0	\$0	(\$136,800)

TAXABLE VALUE				
2022	\$136,800	\$0	\$0	(\$136,800)

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 02/15/2023**

Docket Number: **154-22-0677**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	010-900-041-008-00	Property Owner:	CONDUENT STATE & LOCAL SOLUTIONS INC
Classification:	PERSONAL		100 CAMPUS DR STE 200E
County:	CLINTON		FLORHAM PARK NJ 07932-1029
Assessment Unit:	CHARTER TWP. OF BATH	Assessing Officer / Equalization Director:	BETH BOTKE
Village:	NONE		14480 WEBSTER, BOX 247
School District:	BATH COMMUNITY SCHOOLS		BATH, MI 48808-0247

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$100,000	\$136,800	\$136,800	\$36,800
TAXABLE VALUE				
2022	\$100,000	\$136,800	\$136,800	\$36,800

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 02/15/2023**

Docket Number: **154-22-0678**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-532-739	Property Owner:	CONDUENT BUSINESS SERVICES LLC
Classification:	PERSONAL		100 CAMPUS DR STE 200E
County:	INGHAM		FLORHAM PARK NJ 07932-1029
Assessment Unit:	CHARTER TWP. OF MERIDIAN	Assessing Officer / Equalization Director:	ASHLEY J. WINSTEAD
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$55,600	\$0	\$0	(\$55,600)
 TAXABLE VALUE				
2022	\$55,600	\$0	\$0	(\$55,600)

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 02/15/2023**

Docket Number: **154-22-0679**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	010-900-042-006-00	Property Owner:	CONDUENT BUSINESS SERVICES LLC
Classification:	PERSONAL		100 CAMPUS DR STE 200E
County:	CLINTON		FLORHAM PARK NJ 07932-1029
Assessment Unit:	CHARTER TWP. OF BATH	Assessing Officer / Equalization Director:	BETH BOTKE
Village:	NONE		14480 WEBSTER, BOX 247
School District:	BATH COMMUNITY SCHOOLS		BATH, MI 48808-0247

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$55,600	\$55,600	\$55,600
 TAXABLE VALUE				
2022	\$0	\$55,600	\$55,600	\$55,600

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 02/15/2023**

Docket Number: **154-22-0680**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-06-24-226-001	Property Owner:	BUTLER, PRISCILLA M
Classification:	REAL		4612 13 MILE RD NE
County:	KENT		ROCKFORD MI 49341-8624
Assessment Unit:	TWP. OF ALGOMA	Assessing Officer / Equalization Director:	JASON ROSENZWEIG
Village:	NONE		10531 ALGOMA AVENUE
School District:	ROCKFORD PUBLIC SCHOOLS		ROCKFORD, MI 49341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$93,600	\$93,600	\$93,600
TAXABLE VALUE				
2022	\$0	\$69,566	\$69,566	\$69,566

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-22-0681**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	20-09-50-006-961	Property Owner:	CIT BANK NA; C/O RYAN LLC
Classification:	PERSONAL		PO BOX 460709
County:	MACOMB		HOUSTON TX 77056-8709
Assessment Unit:	TWP. OF MACOMB	Assessing Officer / Equalization Director:	KIMBERLY A. PATTERSON
Village:	NONE		54111 BROUGHTON RD.
School District:	CHIPPEWA VALLEY SCHOOLS		MACOMB, MI 48042

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$0	\$86,070	\$86,070	\$86,070
2021	\$0	\$2,807,150	\$2,807,150	\$2,807,150

TAXABLE VALUE				
2020	\$0	\$86,070	\$86,070	\$86,070
2021	\$0	\$2,807,150	\$2,807,150	\$2,807,150

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-22-0682**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5815-300-036-00	Property Owner:	GERKEN MATERIALS INC
Classification:	PERSONAL		9072 COUNTY ROAD 424
County:	MONROE		NAPOLEON OH 43545-9732
Assessment Unit:	TWP. OF WHITEFORD	Assessing Officer / Equalization Director:	CHRISTOPHER R. RENIUS
Village:	NONE		8000 YANKEE ROAD STE. 100
School District:	WHITEFORD AGRICULTURAL SCH		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	\$58,153	\$0	\$0	(\$58,153)
 TAXABLE VALUE				
2022	\$58,153	\$0	\$0	(\$58,153)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0684**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-10-34-179-024	Property Owner:	KUIPER, KIMBERLY
Classification:	REAL		2719 LEELANAU DR NW
County:	KENT		GRAND RAPIDS MI 49525-1975
Assessment Unit:	CHARTER TWP. OF PLAINFIELD	Assessing Officer / Equalization Director:	JEFFREY M. MILLER
Village:	NONE		6161 BELMONT AVE. N.E.
School District:	NORTHVIEW PUBLIC SCHOOLS		BELMONT, MI 49306

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$141,200	\$141,200	\$141,200
 TAXABLE VALUE				
2022	\$0	\$123,443	\$123,443	\$123,443

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 02/15/2023**

Docket Number: **154-22-0685**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-17-27-435-001	Property Owner:	COPPERNOLL, NICHOLAS; FISCHER, ALBAN
Classification:	REAL		1762 PINECROFT LN SW
County:	KENT		WYOMING MI 49519-4928
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	SCOTT ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	WYOMING PUBLIC SCHOOLS		WYOMING, MI 49509

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$134,900	\$134,900	\$134,900
 TAXABLE VALUE				
2022	\$0	\$78,801	\$78,801	\$78,801

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0686**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-93-918-400	Property Owner:	MICHIGAN TURKEY PRODUCERS LLC
Classification:	PERSONAL		1100 HALL ST SW
County:	KENT		GRAND RAPIDS MI 49503-4861
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	SCOTT ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	WYOMING PUBLIC SCHOOLS		WYOMING, MI 49509

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$5,000,000	\$13,055,800	\$13,055,800	\$8,055,800
2021	\$5,000,000	\$11,942,100	\$11,942,100	\$6,942,100
2022	\$11,079,700	\$10,902,900	\$10,902,900	(\$176,800)
TAXABLE VALUE				
2020	\$5,000,000	\$13,055,800	\$13,055,800	\$8,055,800
2021	\$5,000,000	\$11,942,100	\$11,942,100	\$6,942,100
2022	\$11,079,700	\$10,902,900	\$10,902,900	(\$176,800)

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 02/15/2023**

Docket Number: **154-22-0687**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 41-50-93-997-981	Property Owner: MICHIGAN TURKEY PRODUCERS LLC
Classification: PERSONAL	1100 HALL ST SW
County: KENT	GRAND RAPIDS MI 49503-4861
Assessment Unit: CITY OF WYOMING	Assessing Officer / Equalization Director:
Village: NONE	SCOTT ENGERSON
School District: GODFREY-LEE PUBLIC SCHOOLS	1155 28TH STREET S.W.
	WYOMING, MI 49509

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$0	\$6,043,600	\$6,043,600	\$6,043,600
2021	\$0	\$5,346,500	\$5,346,500	\$5,346,500
2022	\$5,653,100	\$5,123,900	\$5,123,900	(\$529,200)
TAXABLE VALUE				
2020	\$0	\$6,043,600	\$6,043,600	\$6,043,600
2021	\$0	\$5,346,500	\$5,346,500	\$5,346,500
2022	\$5,653,100	\$5,123,900	\$5,123,900	(\$529,200)

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 02/15/2023**

Docket Number: **154-22-0688**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-93-998-080	Property Owner:	MICHIGAN TURKEY PRODUCERS LLC
Classification:	PERSONAL		1100 HALL ST SW
County:	KENT		GRAND RAPIDS MI 49503-4861
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	SCOTT ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	GRAND RAPIDS PUBLIC SCHOOLS		WYOMING, MI 49509

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$0	\$30,700	\$30,700	\$30,700
2021	\$0	\$27,100	\$27,100	\$27,100
2022	\$0	\$23,600	\$23,600	\$23,600
TAXABLE VALUE				
2020	\$0	\$30,700	\$30,700	\$30,700
2021	\$0	\$27,100	\$27,100	\$27,100
2022	\$0	\$23,600	\$23,600	\$23,600

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 02/15/2023**

Docket Number: **154-22-0689**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-57-93-210-335	Property Owner:	MICHIGAN TURKEY PRODUCERS LLC
Classification:	IFT PERSONAL		1100 HALL ST SW
County:	KENT		GRAND RAPIDS MI 49503-4861
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	SCOTT ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	GODFREY-LEE PUBLIC SCHOOLS		WYOMING, MI 49509

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$1,300,000	\$511,000	\$511,000	(\$789,000)
2021	\$1,300,000	\$484,100	\$484,100	(\$815,900)
2022	\$422,800	\$443,700	\$443,700	\$20,900
TAXABLE VALUE				
2020	\$1,300,000	\$511,000	\$511,000	(\$789,000)
2021	\$1,300,000	\$484,100	\$484,100	(\$815,900)
2022	\$422,800	\$443,700	\$443,700	\$20,900

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 02/15/2023**

Docket Number: **154-22-0690**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-57-93-212-203	Property Owner:	MICHIGAN TURKEY PRODUCERS LLC
Classification:	IFT PERSONAL		1100 HALL ST SW
County:	KENT		GRAND RAPIDS MI 49503-4861
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	SCOTT ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	GODFREY-LEE PUBLIC SCHOOLS		WYOMING, MI 49509

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$1,150,000	\$513,100	\$513,100	(\$636,900)
2021	\$1,150,000	\$474,400	\$474,400	(\$675,600)
2022	\$428,600	\$435,300	\$435,300	\$6,700
TAXABLE VALUE				
2020	\$1,150,000	\$513,100	\$513,100	(\$636,900)
2021	\$1,150,000	\$474,400	\$474,400	(\$675,600)
2022	\$428,600	\$435,300	\$435,300	\$6,700

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 02/15/2023**

Docket Number: **154-22-0691**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-57-93-212-204	Property Owner:	MICHIGAN TURKEY PRODUCERS LLC
Classification:	IFT PERSONAL		1100 HALL ST SW
County:	KENT		GRAND RAPIDS MI 49503-4861
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	SCOTT ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	WYOMING PUBLIC SCHOOLS		WYOMING, MI 49509

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$720,000	\$360,500	\$360,500	(\$359,500)
2021	\$720,000	\$336,400	\$336,400	(\$383,600)
2022	\$1,192,300	\$304,400	\$304,400	(\$887,900)
TAXABLE VALUE				
2020	\$720,000	\$360,500	\$360,500	(\$359,500)
2021	\$720,000	\$336,400	\$336,400	(\$383,600)
2022	\$1,192,300	\$304,400	\$304,400	(\$887,900)

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 02/15/2023**

Docket Number: **154-22-0692**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	004-108-000-410-00	Property Owner:	MILLER, RICHARD & KATHIE
Classification:	REAL		8098 CARIBOU LAKE LN
County:	MONTMORENCY		CLARKSTON MI 48346-1981
Assessment Unit:	TWP. OF HILLMAN	Assessing Officer / Equalization Director:	GARRY BOLDREY
Village:	NONE		P.O. BOX 25
School District:	HILLMAN COMMUNITY SCHOOLS		HILLMAN, MI 49746

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$7,300	\$0	\$0	(\$7,300)
2021	\$6,300	\$0	\$0	(\$6,300)
2022	\$6,300	\$0	\$0	(\$6,300)
TAXABLE VALUE				
2020	\$4,742	\$0	\$0	(\$4,742)
2021	\$4,808	\$0	\$0	(\$4,808)
2022	\$4,966	\$0	\$0	(\$4,966)

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0694**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	PO-99-00-004-520	Property Owner:	CLAS CARBIDE INC
Classification:	PERSONAL		957 S GLASPIE ST
County:	OAKLAND		OXFORD MI 48371-5141
Assessment Unit:	CHARTER TWP. OF OXFORD	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	Village of OXFORD		250 ELIZABETH LAKE RD. STE. 1000W
School District:	OXFORD COMMUNITY SCHOOLS		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$88,710	\$152,400	\$152,400	\$63,690
TAXABLE VALUE				
2022	\$88,710	\$152,400	\$152,400	\$63,690

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0696**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	64-99-00-018-096	Property Owner:	M1 CONCOURSE LLC
Classification:	PERSONAL		280 DAINES ST STE 300
County:	OAKLAND		BIRMINGHAM MI 48009-6246
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 OF PONTIAC		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2020	\$40,760	\$297,070	\$297,070	\$256,310
2021	\$41,330	\$380,920	\$380,920	\$339,590
2022	\$334,530	\$413,780	\$413,780	\$79,250
TAXABLE VALUE				
2020	\$40,760	\$297,070	\$297,070	\$256,310
2021	\$41,330	\$380,920	\$380,920	\$339,590
2022	\$334,530	\$413,780	\$413,780	\$79,250

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

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

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A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0699**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	TB-99-00-008-002	Property Owner:	DETROIT PLASTIC SURGERY
Classification:	PERSONAL		31100 TELEGRAPH RD STE 280
County:	OAKLAND		BINGHAM FARMS MI 48025-4365
Assessment Unit:	TWP. OF SOUTHFIELD	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	Village of BINGHAM FARMS		250 ELIZABETH LAKE RD. STE. 1000W
School District:	SOUTHFIELD PUBLIC SCHOOLS		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$62,850	\$291,340	\$291,340	\$228,490
2021	\$71,980	\$284,060	\$284,060	\$212,080
2022	\$113,890	\$305,250	\$305,250	\$191,360
TAXABLE VALUE				
2020	\$62,850	\$291,340	\$291,340	\$228,490
2021	\$71,980	\$284,060	\$284,060	\$212,080
2022	\$113,890	\$305,250	\$305,250	\$191,360

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-22-0703**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	25990523.00	Property Owner:	PNC EQUIPMENT FINANCE LLC
Classification:	PERSONAL		995 DALTON AVE
County:	WAYNE		CINCINNATI OH 45203-1101
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	CHARLES ERICSON
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT PUBLIC SCHOOLS COMM		DETROIT, MI 48226

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$1,397,100	\$959,900	\$959,900	(\$437,200)
 TAXABLE VALUE				
2020	\$1,397,100	\$959,900	\$959,900	(\$437,200)

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 02/15/2023**

Docket Number: **154-22-0705**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	64-14-09-352-004	Property Owner:	SPECTRASITE COMMUNICATIONS INC
Classification:	REAL		PO BOX 723597
County:	OAKLAND		ATLANTA GA 31139-0597
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 OF PONTIAC		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$126,090	\$96,570	\$96,570	(\$29,520)
2022	\$136,070	\$106,100	\$106,100	(\$29,970)

TAXABLE VALUE				
2021	\$126,090	\$96,570	\$96,570	(\$29,520)
2022	\$130,250	\$99,750	\$99,750	(\$30,500)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-22-0706**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	64-14-09-603-001	Property Owner:	AT&T MOBILITY LLC
Classification:	REAL		1010 PINE ST #9E-L-01
County:	OAKLAND		SAINT LOUIS MO 63101-2015
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 OF PONTIAC, MI 48341		

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$0	\$29,520	\$29,520	\$29,520
2022	\$0	\$29,970	\$29,970	\$29,970
TAXABLE VALUE				
2021	\$0	\$29,520	\$29,520	\$29,520
2022	\$0	\$29,970	\$29,970	\$29,970

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-22-0710**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-70-061-03-0033-000	Property Owner:	GONZALES, JAMES & DENISE
Classification:	REAL		24011 TIMBER CREEK LN
County:	WAYNE		BROWNSTOWN TOWNSHIP MI 48134-8013
Assessment Unit:	CHARTER TWP. OF BROWNSTOWN	Assessing Officer / Equalization Director:	SHARON A. PAUST
Village:	NONE		21313 TELEGRAPH ROAD
School District:	WOODHAVEN SCHOOL DISTRICT		BROWNSTOWN, MI 48183

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2020	\$168,300	\$160,700	\$160,700	(\$7,600)
2021	\$194,600	\$186,600	\$186,600	(\$8,000)
2022	\$205,700	\$197,700	\$197,700	(\$8,000)
TAXABLE VALUE				
2020	\$168,300	\$160,700	\$160,700	(\$7,600)
2021	\$170,656	\$162,949	\$162,949	(\$7,707)
2022	\$176,287	\$168,326	\$168,326	(\$7,961)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-22-0719**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-17-552-001	Property Owner:	WALTERHOUSE, EDWARD & MARICELLA
Classification:	REAL		1303 MEADOW GREEN LN
County:	GENESEE		LINDEN MI 48451-9402
Assessment Unit:	CITY OF LINDEN	Assessing Officer / Equalization Director:	TONYA A. LALL
Village:	NONE		P.O. BOX 507
School District:	LINDEN COMMUNITY SCHOOL DIS		LINDEN, MI 48451

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$152,900	\$152,900	\$152,900
TAXABLE VALUE				
2022	\$0	\$86,746	\$86,746	\$86,746

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0730**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-18-14-279-032	Property Owner:	TUCKER, CHAUNCY & SHARON
Classification:	REAL		3182 VILLA RIDGE DR SE UNIT 128
County:	KENT		KENTWOOD MI 49512-1838
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	\$79,100	\$79,100	\$79,100
 TAXABLE VALUE				
2022	\$0	\$46,041	\$46,041	\$46,041

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-22-0732**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	40-999-80-00655-00	Property Owner:	GROSSE POINT HUNT CLUB
Classification:	PERSONAL		20250 HARPER AVE
County:	WAYNE		HARPER WOODS MI 48225-1713
Assessment Unit:	CITY OF GROSSE POINTE WOODS	Assessing Officer / Equalization Director:	ERIC A. DUNLAP
Village:	NONE		38110 N. EXECUTIVE DRIVE STE. 200
School District:	GROSSE POINTE PUBLIC SCHOOL		WESTLAND, MI 48185

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$163,600	\$24,800	\$24,800	(\$138,800)

TAXABLE VALUE				
2022	\$163,600	\$24,800	\$24,800	(\$138,800)

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 02/15/2023**

Docket Number: **154-23-0001**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-015-020-00	Property Owner:	SMITH, JOHN
Classification:	REAL		161 PINE KNOLL DR APT 3A
County:	CALHOUN		BATTLE CREEK MI 49014-7753
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$59,030	\$59,030	\$59,030
TAXABLE VALUE				
2022	\$0	\$50,126	\$50,126	\$50,126

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-23-0005**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 20-90-65-153-753 Classification: IFT PERSONAL County: MACOMB Assessment Unit: TWP. OF MACOMB Village: NONE School District: CHIPPEWA VALLEY SCHOOLS	Property Owner: TRIUMPH GEAR SYSTEMS MACOMB INC 15375 23 MILE RD MACOMB MI 48042-4000 Assessing Officer / Equalization Director: KIMBERLY A. PATTERSON 54111 BROUGHTON RD. MACOMB, MI 48042
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2021	\$1,098,800	\$0	\$0	(\$1,098,800)
2022	\$674,005	\$0	\$0	(\$674,005)
TAXABLE VALUE				
2021	\$1,098,800	\$0	\$0	(\$1,098,800)
2022	\$674,005	\$0	\$0	(\$674,005)

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-23-0006**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 20-09-65-153-751 Classification: PERSONAL County: MACOMB Assessment Unit: TWP. OF MACOMB Village: NONE School District: CHIPPEWA VALLEY SCHOOLS	Property Owner: TRIUMPH GEAR SYSTEMS MACOMB INC 15375 23 MILE RD MACOMB MI 48042-4000 Assessing Officer / Equalization Director: KIMBERLY A. PATTERSON 54111 BROUGHTON RD. MACOMB, MI 48042
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2021	\$6,900	\$1,105,700	\$1,105,700	\$1,098,800
2022	\$3,100	\$677,100	\$677,100	\$674,000
 TAXABLE VALUE				
2021	\$6,900	\$1,105,700	\$1,105,700	\$1,098,800
2022	\$3,100	\$677,100	\$677,100	\$674,000

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-23-0007**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-24-185-107-0019-00	Property Owner:	ANDREWS, PERCY III
Classification:	REAL		1363 TERRACE ST
County:	MUSKEGON		MUSKEGON MI 49442-3577
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES
Village:	NONE		173 E. APPLE AVE. STE. 201
School District:	MUSKEGON PUBLIC SCHOOLS		MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$32,500	\$32,500	\$32,500
TAXABLE VALUE				
2022	\$0	\$25,246	\$25,246	\$25,246

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-23-0008**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-009-99-0062-003	Property Owner:	PANAGIOTIDES, LEE; SHOWALTER, ROBERT
Classification:	REAL		20005 OSMUS ST
County:	WAYNE		LIVONIA MI 48152-1515
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		33000 CIVIC CENTER DRIVE
School District:	CLARENCEVILLE SCHOOL DISTRICT		LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$210,500	\$210,500	\$210,500
TAXABLE VALUE				
2022	\$0	\$210,500	\$210,500	\$210,500

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-23-0009**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-032-01-0233-000	Property Owner:	LEVEY, STEPHEN
Classification:	REAL		17579 FAIRWAY ST
County:	WAYNE		LIVONIA MI 48152-2965
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		33000 CIVIC CENTER DRIVE
School District:	LIVONIA PUBLIC SCHOOLS		LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$0	\$147,900	\$147,900	\$147,900
TAXABLE VALUE				
2022	\$0	\$104,260	\$104,260	\$104,260

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-23-0010**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	65-014-002-005-00	Property Owner:	LITEMAN, STEPHANIE; CYPHER, KYLE ALLAN
Classification:	REAL		1719 NORTHWOODS DR
County:	OGEMAW		ALGER MI 48610-8303
Assessment Unit:	TWP. OF WEST BRANCH	Assessing Officer / Equalization Director:	TONI M. BRUSCH
Village:	NONE		1705 S. FAIRVIEW ROAD
School District:	WEST BRANCH ROSE CITY AREA S		WEST BRANCH, MI 48661

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$18,300	\$2,900	\$2,900	(\$15,400)
 TAXABLE VALUE				
2022	\$14,152	\$2,305	\$2,305	(\$11,847)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-23-0011**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	003-029-300-1100-00	Property Owner:	HARPST, RICHARD
Classification:	REAL		9394 ARBELA RD
County:	TUSCOLA		MILLINGTON MI 48746-9578
Assessment Unit:	TWP. OF ARBELA	Assessing Officer / Equalization Director:	DAVID MCARTHUR
Village:	NONE		3350 ROBINSON RD.
School District:	MILLINGTON COMMUNITY SCHO		SNOVER, MI 48472

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$22,300	\$63,600	\$63,600	\$41,300
TAXABLE VALUE				
2022	\$8,874	\$32,520	\$32,520	\$23,646

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-23-0013**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 70-99-00-101-444 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF ROCHESTER HILLS Village: NONE School District: ROCHESTER COMMUNITY SCHO	Property Owner: TITLE BOXING COMPANY; MOVE BURN ENJOY LLC ALPANA PARANJAPE 298 W TIENKEN RD ROCHESTER HILLS MI 48306-4404 Assessing Officer / Equalization Director: LAURIE A. TAYLOR 1000 ROCHESTER HILLS DRIVE ROCHESTER HILLS, MI 48309-3033
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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	\$173,550	\$50,430	\$50,430	(\$123,120)

TAXABLE VALUE				
2022	\$172,550	\$50,430	\$50,430	(\$122,120)

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-23-0014**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	80-999-00-2022-107	Property Owner:	AIR CONDITIONING PRODUCTS LLC
Classification:	PERSONAL		30350 ECORSE RD
County:	WAYNE		ROMULUS MI 48174-3522
Assessment Unit:	CITY OF ROMULUS	Assessing Officer / Equalization Director:	JULIE ALBERT
Village:	NONE		11111 WAYNE ROAD
School District:	ROMULUS COMMUNITY SCHOOLS		ROMULUS, MI 48174

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$344,100	\$344,100	\$344,100
 TAXABLE VALUE				
2022	\$0	\$344,100	\$344,100	\$344,100

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.

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A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-23-0016**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	26-120-110-000-005-00	Property Owner:	KREMER, LISA & KURT
Classification:	REAL		7600 S MAYWOOD RD
County:	GLADWIN		ASHLEY MI 48806-9372
Assessment Unit:	TWP. OF SAGE	Assessing Officer / Equalization Director:	MICHAEL HOUSERMAN
Village:	NONE		1831 PRATT LAKE ROAD
School District:	GLADWIN COMMUNITY SCHOOLS		GLADWIN, MI 48624

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$51,300	\$51,300	\$51,300
 TAXABLE VALUE				
2022	\$0	\$40,535	\$40,535	\$40,535

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

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

If excess taxes have been paid as a 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 02/15/2023**

Docket Number: **154-23-0017**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	2705-11-901-210	Property Owner:	PALMER, REMICK L & TESSA C
Classification:	REAL		600 S PLYMOUTH RD
County:	GOGEBIC		WAKEFIELD MI 49968-9220
Assessment Unit:	CITY OF WAKEFIELD	Assessing Officer / Equalization Director:	MELISSA J. PRISBE
Village:	NONE		1401 WERTANEN ROAD
School District:	WAKEFIELD-MARENISCO SCHOOL		WAKEFIELD, MI 49968

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$125,070	\$125,070	\$125,070
 TAXABLE VALUE				
2022	\$0	\$85,243	\$85,243	\$85,243

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

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

If excess taxes have been paid as a 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.

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-23-0019**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-02-31-227-002	Property Owner:	IHARA, KAYTLYN
Classification:	REAL		851 E HARMONY DR
County:	KENT		SPARTA MI 49345-8166
Assessment Unit:	TWP. OF SOLON	Assessing Officer / Equalization Director:	TOM DOANE
Village:	NONE		15185 ALGOMA AVENUE
School District:	KENT CITY COMMUNITY SCHOOLS		CEDAR SPRINGS, MI 49319

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$117,100	\$117,100	\$117,100
 TAXABLE VALUE				
2022	\$0	\$96,702	\$96,702	\$96,702

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

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

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A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 02/15/2023**

Docket Number: **154-23-0020**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 02-01-49-362-141-00 Classification: PERSONAL County: MACOMB Assessment Unit: CITY OF EASTPOINTE Village: NONE School District: SOUTH LAKE SCHOOLS	Property Owner: DEDICATED SENIOR MEDICAL CENTER EASTPOINTE 1395 NW 167TH ST MIAMI FL 33169-5710 Assessing Officer / Equalization Director: MITCHELL ELROD 23200 GRATIOT AVE. EASTPOINTE, MI 48021
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$110,130	\$110,130	\$110,130
 TAXABLE VALUE				
2022	\$0	\$110,130	\$110,130	\$110,130

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

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

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Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/15/2023**

Docket Number: **154-23-0021**

The State Tax Commission, at a meeting held on February 14, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	59-008-013-029-00	Property Owner:	FOSTER, RYAN & AMBER
Classification:	REAL		8414 S LAKE RD
County:	MONTCALM		GREENVILLE MI 48838-8775
Assessment Unit:	CHARTER TWP. OF EUREKA	Assessing Officer / Equalization Director:	MEGAN VANHOOSE
Village:	NONE		9322 W. GREENVILLE ROAD
School District:	GREENVILLE PUBLIC SCHOOLS		GREENVILLE, MI 48838

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$98,600	\$98,600	\$98,600
 TAXABLE VALUE				
2022	\$0	\$72,285	\$72,285	\$72,285

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

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

If excess taxes have been paid as a 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

