

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: **154-22-0501**

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:	41-17-21-203-029	Property Owner:	STEVENSON, ALISHA
Classification:	REAL		3709 WEDGEWOOD DR SW
County:	KENT		WYOMING MI 49519-3133
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)
<b>ASSESSED VALUE</b>				
2022	\$0	\$101,000	\$101,000	\$101,000
<b>TAXABLE VALUE</b>				
2022	\$0	\$74,977	\$74,977	\$74,977

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0507**

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: 231-T04-002-007-00	Property Owner: TENNANT, STEVE & KATHIE 3130 N 21ST ST TERRE HAUTE IN 47804-1502
Classification: REAL	
County: CHEBOYGAN	
Assessment Unit: TWP. OF FOREST	Assessing Officer / Equalization Director: TREVOR MOST 18875 ONE MILE HWY. ONAWAY, MI 49765
School District: ONAWAY AREA COMMUNITY SCHO	
Village: NONE	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE OR NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$0	\$20,200	\$20,200	\$20,200
 <b>TAXABLE VALUE</b>				
2020	\$0	\$20,200	\$20,200	\$20,200

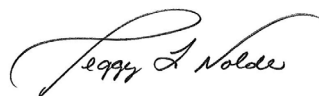
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0510**

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:	05-45-017-065-00	Property Owner:	PAINÉ, SCOTT R
Classification:	REAL		603 JEFFERSON ST
County:	ANTRIM		MANCELONA MI 49659-9774
Assessment Unit:	TWP. OF MANCELONA	Assessing Officer / Equalization Director:	NICOLE FLEET
Village:	Village of MANCELONA		P.O. BOX 332
School District:	MANCELONA PUBLIC SCHOOLS		MANCELONA, MI 49659

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$46,200	\$46,200	\$46,200
 <b>TAXABLE VALUE</b>				
2022	\$0	\$31,932	\$31,932	\$31,932

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

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

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

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

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

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Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0515**

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:	11-26-555-014	Property Owner:	NEFF, KALYN
Classification:	REAL		5238 BERNEDA DR
County:	GENESEE		FLINT MI 48506-1584
Assessment Unit:	TWP. OF GENESEE	Assessing Officer / Equalization Director:	CARRIE BOCK
Village:	NONE		P.O. BOX 215
School District:	KEARSLEY COMMUNITY SCHOOLS		GENESEE, MI 48437

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$79,000	\$79,000	\$79,000
 <b>TAXABLE VALUE</b>				
2022	\$0	\$68,864	\$68,864	\$68,864

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

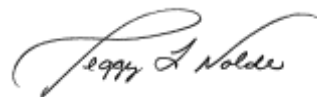
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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

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

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Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0534**

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:	23-12-4-17-3169-000	Property Owner:	VENEGAS, ALEXIS E; AL-BAZZI, JIMMY T
Classification:	REAL		5600 MARY CT
County:	SAGINAW		SAGINAW MI 48603-3641
Assessment Unit:	CHARTER TWP. OF SAGINAW	Assessing Officer / Equalization Director:	DAVID JOHNSON
Village:	NONE		4980 SHATTUCK RD.
School District:	SAGINAW TOWNSHIP COMMUNITY		SAGINAW, MI 48603

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$72,900	\$72,900	\$72,900
 <b>TAXABLE VALUE</b>				
2022	\$0	\$66,060	\$66,060	\$66,060

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

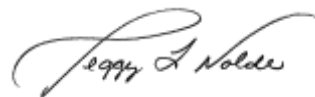
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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

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

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Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0538**

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:	000-09-31-328-017-00	Property Owner:	ADAMS, LOGAN K
Classification:	REAL		505 SHERIDAN RD
County:	JACKSON		JACKSON MI 49203-2242
Assessment Unit:	TWP. OF LEONI	Assessing Officer / Equalization Director:	CARY ANNE STILES
Village:	NONE		913 FIFTH STREET
School District:	EAST JACKSON COMMUNITY SCH		MICHIGAN CENTER, MI 49254

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$63,490	\$63,490	\$63,490
 <b>TAXABLE VALUE</b>				
2022	\$0	\$40,092	\$40,092	\$40,092

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

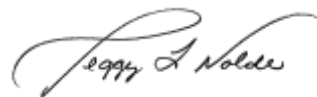
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0539**

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: 020-09-23-326-015-00	Property Owner: ST PIERRE, TANNER S
Classification: REAL	3015 TWIN MEADOWS DR
County: JACKSON	JACKSON MI 49201-7587
Assessment Unit: TWP. OF LEONI	Assessing Officer / Equalization Director: CARY ANNE STILES
Village: NONE	913 FIFTH STREET
School District: EAST JACKSON COMMUNITY SCH	MICHIGAN CENTER, MI 49254

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$111,312	\$111,312	\$111,312
 <b>TAXABLE VALUE</b>				
2022	\$0	\$85,722	\$85,722	\$85,722

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

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

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

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

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

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Peggy L. Nolde  
Chairperson





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

Docket Number: **154-22-0540**

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:	14-110-120-007-00	Property Owner:	HARTLINE, WILLIAM
Classification:	REAL		61094 VERMONT ST
County:	CASS		DOWAGIAC MI 49047-9788
Assessment Unit:	TWP. OF POKAGON	Assessing Officer / Equalization Director:	WILLIAM KAYS
Village:	NONE		72883 CR 687
School District:	NILES COMMUNITY SCHOOLS		HARTFORD, MI 49057

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$55,100	\$55,100	\$55,100
 <b>TAXABLE VALUE</b>				
2022	\$0	\$42,308	\$42,308	\$42,308

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

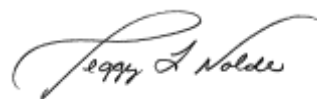
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

If excess taxes have been paid as a 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.**

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Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0542**

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: 70-07-14-100-002	Property Owner: BOLGER, LORETTA
Classification: REAL	988 MEMORIAL DR APT 287
County: OTTAWA	CAMBRIDGE MA 02138-5735
Assessment Unit: CHARTER TWP. OF GRAND HAVEN	Assessing Officer / Equalization Director: ASHLEY L. LARRISON
Village: NONE	13300 168TH AVE.
School District: GRAND HAVEN AREA PUBLIC SCH	GRAND HAVEN, MI 49417

	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$259,400	\$259,400	\$259,400
 <b>TAXABLE VALUE</b>				
2022	\$0	\$259,400	\$259,400	\$259,400

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0545**

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: 53-90-088-021 Classification: IFT REAL County: GENESEE Assessment Unit: CITY OF FENTON Village: NONE School District: FENTON AREA PUBLIC SCHOOLS	Property Owner: NILES INDUSTRIAL COATINGS LLC RYAN NILES 201 S ALLOY DR FENTON MI 48430-4434 Assessing Officer / Equalization Director: TONYA A. LALL 301 S. LEROY STREET FENTON, MI 48430-2196
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$545,300	\$545,300	\$545,300
 <b>TAXABLE VALUE</b>				
2022	\$0	\$545,300	\$545,300	\$545,300


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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0546**

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:	40-11-304-050	Property Owner:	BENNETT, TONI
Classification:	REAL		4366 CAPTAINS LN
County:	GENESEE		FLINT MI 48507-5603
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	STACEY KAAKE
Village:	NONE		1101 S. SAGINAW STREET
School District:	FLINT CITY SCHOOL DISTRICT		FLINT, MI 48502

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$18,400	\$18,400	\$18,400
 <b>TAXABLE VALUE</b>				
2022	\$0	\$10,929	\$10,929	\$10,929

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0547**

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:	40-12-126-029	Property Owner:	WILLIAMS, MARCIA & HEIDI
Classification:	REAL		30225 SUMMIT DR APT 106
County:	GENESEE		FARMINGTON MI 48334-2446
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	STACEY KAAKE
Village:	NONE		1101 S. SAGINAW STREET
School District:	FLINT CITY SCHOOL DISTRICT		FLINT, MI 48502

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$16,900	\$16,900	\$16,900
 <b>TAXABLE VALUE</b>				
2022	\$0	\$16,734	\$16,734	\$16,734

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

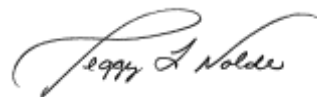
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0549**

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:	13-31-200-024	Property Owner:	HASSELD, SCOTT & NICHOLE
Classification:	REAL		7371 NICHOLS RD
County:	GENESEE		FLUSHING MI 48433-9262
Assessment Unit:	CHARTER TWP. OF MONTROSE	Assessing Officer / Equalization Director:	KEVIN MACDERMAID
Village:	NONE		P.O. BOX 489
School District:	MONTROSE COMMUNITY SCHOOL		FENTON, MI 48430

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$43,300	\$43,300	\$43,300
 <b>TAXABLE VALUE</b>				
2022	\$0	\$32,107	\$32,107	\$32,107

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0557**

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: 03-11-6-22-1429-821  Classification: REAL County: SAGINAW Assessment Unit: CITY OF FRANKENMUTH Village: NONE School District: FRANKENMUTH SCHOOL DISTRICT	Property Owner: GILBERT REVOCABLE LIVING TRUST, WILLIAM R & ELEANOR L SHEILA WEISS 636 FRANCONIAN DR E FRANKENMUTH MI 48734-1006  Assessing Officer / Equalization Director: KEVIN MACDERMAID P.O. BOX 489 FENTON, MI 48430
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$96,100	\$96,100	\$96,100

<b>TAXABLE VALUE</b>				
2022	\$0	\$74,808	\$74,808	\$74,808

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0558**

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: 28-12-3-22-4129-000 Classification: REAL County: SAGINAW Assessment Unit: TWP. OF THOMAS Village: NONE School District: HEMLOCK PUBLIC SCHOOL DISTRI	Property Owner: STAFFORD, ROBERT & ROSEMARY 1387 KENNELLY RD SAGINAW MI 48609-9645  Assessing Officer / Equalization Director: JILL PETERS 249 N. MILLER ROAD SAGINAW, MI 48609
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$143,000	\$143,000	\$143,000
 <b>TAXABLE VALUE</b>				
2022	\$0	\$110,059	\$110,059	\$110,059

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson





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

Docket Number: **154-22-0566**

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:	24-99-00-022-094	Property Owner:	FRANKS OUTDOOR SERVICES LLC
Classification:	PERSONAL		1549 LIVERNOIS ST
County:	OAKLAND		FERNDALE MI 48220-1800
Assessment Unit:	CITY OF FERNDALE	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		250 ELIZABETH LAKE RD. STE. 1000W
School District:	FERNDALE PUBLIC SCHOOLS		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$0	\$9,240	\$9,240	\$9,240
2021	\$0	\$52,560	\$52,560	\$52,560
 <b>TAXABLE VALUE</b>				
2020	\$0	\$9,240	\$9,240	\$9,240
2021	\$0	\$52,560	\$52,560	\$52,560

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0569**

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:	17-010-032-008-70	Property Owner:	SIMS, FRANK A; PRESTON, SHERRY
Classification:	REAL		7378 E M-134 HWY
County:	CHIPPEWA		CEDARVILLE MI 49719-9501
Assessment Unit:	TWP. OF RABER	Assessing Officer / Equalization Director:	TINA FULLER
Village:	NONE		17165 S DEER RUN RD
School District:	LES CHENEAUX COMMUNITY SCHO		KINROSS, MI 49752

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$20,800	\$100	\$100	(\$20,700)
2021	\$38,200	\$200	\$200	(\$38,000)
2022	\$19,700	\$500	\$500	(\$19,200)
<b>TAXABLE VALUE</b>				
2020	\$1,460	\$100	\$100	(\$1,360)
2021	\$1,480	\$101	\$101	(\$1,379)
2022	\$1,528	\$104	\$104	(\$1,424)

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0570**

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: 17-010-032-008-75 Classification: REAL County: CHIPPEWA Assessment Unit: TWP. OF RABER Village: NONE School District: LES CHENEAUX COMMUNITY SCHO	Property Owner: PRESTON, ROBERT & CHRISTINE 7378 E M-134 HWY CEDARVILLE MI 49719-9501  Assessing Officer / Equalization Director: TINA FULLER 17165 S DEER RUN RD KINROSS, MI 49752
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$56,600	\$47,400	\$47,400	(\$9,200)
2021	\$68,000	\$49,200	\$49,200	(\$18,800)
2022	\$62,700	\$53,600	\$53,600	(\$9,100)
<b>TAXABLE VALUE</b>				
2020	\$56,600	\$47,400	\$47,400	(\$9,200)
2021	\$57,392	\$48,063	\$48,063	(\$9,329)
2022	\$59,285	\$49,649	\$49,649	(\$9,636)

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0571**

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:	19-150-001-300-021-00	Property Owner:	RENAS, KAILEE R & PHILLIP J
Classification:	REAL		4900 W HOWE RD
County:	CLINTON		DEWITT MI 48820-7800
Assessment Unit:	CHARTER TWP. OF WATERTOWN	Assessing Officer / Equalization Director:	JEFF MACKENZIE
Village:	NONE		12803 S. WACOUSTA ROAD
School District:	DEWITT PUBLIC SCHOOLS		GRAND LEDGE, MI 48837-9240

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$209,950	\$209,950	\$209,950
 <b>TAXABLE VALUE</b>				
2022	\$0	\$178,198	\$178,198	\$178,198

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0572**

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: 33-10-10-27-200-019 Classification: REAL County: INGHAM Assessment Unit: TWP. OF VEVAY Village: NONE School District: MASON PUBLIC SCHOOLS	Property Owner: EVERSON, BRENT & HEATHER 1630 ROLFE RD MASON MI 48854-9208  Assessing Officer / Equalization Director: JEFF MACKENZIE 780 S. EDEN ROAD MASON, MI 48854
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$338,300	\$338,300	\$338,300
 <b>TAXABLE VALUE</b>				
2022	\$0	\$338,300	\$338,300	\$338,300

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

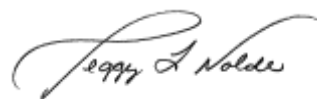
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0575**

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: K-99-00-019-003 Classification: PERSONAL County: OAKLAND Assessment Unit: TWP. OF LYON Village: NONE School District: SOUTH LYON COMMUNITY SCHO	Property Owner: HYDRO FARM MIDWEST 1304 SOUTHPOINT BLVD STE 200 PETALUMA CA 94954-7464  Assessing Officer / Equalization Director: MICHEAL R. LOHMEIER 250 ELIZABETH LAKE RD. STE. 1000W PONTIAC, MI 48341
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$52,370	\$305,310	\$305,310	\$252,940
 <b>TAXABLE VALUE</b>				
2022	\$52,370	\$305,310	\$305,310	\$252,940

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0576**

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:	K-99-00-007-013	Property Owner:	KAWASAKI ROBOTICS USA INC
Classification:	PERSONAL		28140 LAKEVIEW DR
County:	OAKLAND		WIXOM MI 48393-3157
Assessment Unit:	TWP. OF LYON	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		250 ELIZABETH LAKE RD. STE. 1000W
School District:	SOUTH LYON COMMUNITY SCHOO		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$893,400	\$962,590	\$962,590	\$69,190

<b>TAXABLE VALUE</b>				
2022	\$893,400	\$962,590	\$962,590	\$69,190

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0577**

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:	64-99-00-022-108	Property Owner:	CONTEXT MEDIA HEALTH LLC
Classification:	PERSONAL		5901 E GALBRAITH RD STE REAR1000
County:	OAKLAND		CINCINNATI OH 45236-2384
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		250 ELIZABETH LAKE RD. STE. 1000W
School District:	SCHOOL DISTRICT OF THE CITY O		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$3,060	\$3,060	\$3,060
<b>TAXABLE VALUE</b>				
2022	\$0	\$3,060	\$3,060	\$3,060

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

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

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

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

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



Peggy L. Nolde  
Chairperson





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

Docket Number: **154-22-0581**

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:	900-11-37-600-013-60	Property Owner:	PRECISE MACHINING UNLIMITED LLC
Classification:	PERSONAL		PO BOX 175
County:	JACKSON		HOMER MI 48245-0175
Assessment Unit:	TWP. OF CONCORD	Assessing Officer / Equalization Director:	RUTH SCOTT
Village:	Village of CONCORD		P.O. BOX 370
School District:	CONCORD COMMUNITY SCHOOLS		SPRING ARBOR, MI 49283

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$41,100	\$0	\$0	(\$41,100)
 <b>TAXABLE VALUE</b>				
2022	\$41,100	\$0	\$0	(\$41,100)

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0582**

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:	41-22-18-126-617	Property Owner:	MAIER, DAVID
Classification:	REAL		PO BOX 989
County:	KENT		JENISON MI 49429-0989
Assessment Unit:	CHARTER TWP. OF GAINES	Assessing Officer / Equalization Director:	MEGAN VANHOOSE
Village:	NONE		8555 KALAMAZOO AVENUE S.E.
School District:	BYRON CENTER PUBLIC SCHOOLS		CALEDONIA, MI 49316

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$8,500	\$0	\$0	(\$8,500)
2021	\$9,400	\$0	\$0	(\$9,400)
2022	\$10,000	\$0	\$0	(\$10,000)
<b>TAXABLE VALUE</b>				
2020	\$7,720	\$0	\$0	(\$7,720)
2021	\$7,828	\$0	\$0	(\$7,828)
2022	\$8,086	\$0	\$0	(\$8,086)

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0588**

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:	52-15-014-019-60	Property Owner:	OSSUM, BJARNE & JOY
Classification:	REAL		157 MAPLE GROVE RD
County:	MARQUETTE		SKANDIA MI 49885-9410
Assessment Unit:	TWP. OF SKANDIA	Assessing Officer / Equalization Director:	MARK R. MAKI
Village:	NONE		P.O. BOX 48
School District:	GWINN AREA COMMUNITY SCHO		SKANDIA, MI 49891

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$90,300	\$90,300	\$90,300
 <b>TAXABLE VALUE</b>				
2022	\$0	\$88,319	\$88,319	\$88,319

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0590**

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:	120-004-000-042-01	Property Owner:	BURR, DALE & DEBRA
Classification:	REAL		2810 ETON CROSS RD
County:	PRESQUE ISLE		ROYAL OAK MI 48073-2905
Assessment Unit:	TWP. OF PRESQUE ISLE	Assessing Officer / Equalization Director:	LAURIE SPENCER
Village:	NONE		12653 E. GRAND LAKE RD.
School District:	ALPENA PUBLIC SCHOOLS		PRESQUE ISLE, MI 49777

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$7,200	\$0	\$0	(\$7,200)
 <b>TAXABLE VALUE</b>				
2022	\$7,200	\$0	\$0	(\$7,200)

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](http://www.michigan.gov/taxtrib) or by calling the Michigan Tax Tribunal at (517) 335-9760.

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0591**

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:	28-12-3-26-3109-000	Property Owner:	SELLS, SHERRY
Classification:	REAL		155 ELAINE ST
County:	SAGINAW		SAGINAW MI 48609-9437
Assessment Unit:	TWP. OF THOMAS	Assessing Officer / Equalization Director:	JILL PETERS
Village:	NONE		249 N. MILLER ROAD
School District:	SWAN VALLEY SCHOOL DISTRICT		SAGINAW, MI 48609

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$77,100	\$77,100	\$77,100
 <b>TAXABLE VALUE</b>				
2022	\$0	\$59,842	\$59,842	\$59,842

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0593**

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:	097-12-01-326-001-07	Property Owner:	SAGE, MELISSA & DENNIS
Classification:	REAL		1665 BUNTING RD
County:	JACKSON		JACKSON MI 49201-8928
Assessment Unit:	TWP. OF SPRING ARBOR	Assessing Officer / Equalization Director:	RUTH SCOTT
Village:	NONE		P.O. BOX 370
School District:	WESTERN SCHOOL DISTRICT		SPRING ARBOR, MI 49283

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$126,300	\$126,300	\$126,300
 <b>TAXABLE VALUE</b>				
2022	\$0	\$126,300	\$126,300	\$126,300

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0594**

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: 3907-90-800-365 Classification: PERSONAL County: KALAMAZOO Assessment Unit: CHARTER TWP. OF COMSTOCK Village: NONE School District: COMSTOCK PUBLIC SCHOOLS	Property Owner: T-MOBILE CENTRAL LLC 12920 SE 38TH ST BELLEVUE WA 98006-1350  Assessing Officer / Equalization Director: KEVIN HARRIS 67482 COYOTE TRAIL EDWARDSBURG, MI 49112
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$75,865	\$0	\$0	(\$75,865)
 <b>TAXABLE VALUE</b>				
2020	\$75,865	\$0	\$0	(\$75,865)

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

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

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

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

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

*Peggy L. Nolde*

Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0596**

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:	13-12-30-102	Property Owner:	LEWIS, SARA
Classification:	REAL		5211 COUNTRYSIDE DR
County:	MIDLAND		MIDLAND MI 48642-7311
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>
<b>ASSESSED VALUE</b>				
2022	\$0	\$130,000	\$130,000	\$130,000
 <b>TAXABLE VALUE</b>				
2022	\$0	\$120,927	\$120,927	\$120,927

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

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

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

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

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

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



Peggy L. Nolde  
Chairperson





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

Docket Number: **154-22-0598**

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:	14-23-60-146	Property Owner:	LITKE, COREY
Classification:	REAL		318 KENT CT
County:	MIDLAND		MIDLAND MI 48642-5909
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>
<b>ASSESSED VALUE</b>				
2022	\$0	\$32,400	\$32,400	\$32,400
 <b>TAXABLE VALUE</b>				
2022	\$0	\$27,787	\$27,787	\$27,787

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

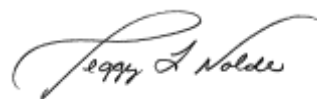
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If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0599**

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-99-00-014-502	Property Owner:	HEART TO HEART HOSPICE
Classification:	PERSONAL		5990 N ADAMS RD FL 1E
County:	OAKLAND		TROY MI 48098-2377
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)
<b>ASSESSED VALUE</b>				
2022	\$34,920	\$85,410	\$85,410	\$50,490

<b>TAXABLE VALUE</b>				
2022	\$34,920	\$85,410	\$85,410	\$50,490

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

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

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

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

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Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0602**

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: 72-010-512-089-0000	Property Owner: PATTERSON, WILLIAM & DAWN
Classification: REAL	9360 ROSE DR
County: ROSCOMMON	SAINT HELEN MI 48656-9355
Assessment Unit: TWP. OF RICHFIELD	Assessing Officer / Equalization Director: JULIE A. TATRO
Village: NONE	P.O. BOX 128
School District: ROSCOMMON SCHOOL DISTRICT	ST. HELEN, MI 48656

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$0	\$53,100	\$53,100	\$53,100
 <b>TAXABLE VALUE</b>				
2022	\$0	\$38,665	\$38,665	\$38,665

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

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

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

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

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

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

*Peggy L. Nolde*

Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0607**

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:	72-010-448-063-0000	Property Owner:	KIDD, JUSTIN W
Classification:	REAL		6069 GRAND BLANC RD
County:	ROSCOMMON		SWARTZ CREEK MI 48473-9441
Assessment Unit:	TWP. OF RICHFIELD	Assessing Officer / Equalization Director:	JULIE A. TATRO
Village:	NONE		P.O. BOX 128
School District:	ROSCOMMON SCHOOL DISTRICT		ST. HELEN, MI 48656

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$22,000	\$22,000	\$22,000
<b>TAXABLE VALUE</b>				
2022	\$0	\$15,382	\$15,382	\$15,382

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

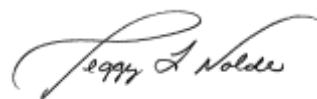
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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

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

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Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0612**

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: 12-13-02-451-033	Property Owner: LITNIANSKI, AMANDA
Classification: REAL	12805 E 13 MILE RD
County: MACOMB	WARREN MI 48088-3127
Assessment Unit: CITY OF WARREN	Assessing Officer / Equalization Director:
Village: NONE	JENNIFER M. CZEISZPERGER
School District: WARREN CONSOLIDATED SCHOOLS	ONE CITY SQUARE STE. 310
	WARREN, MI 48093

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2020	\$17,010	\$23,790	\$23,790	\$6,780
2021	\$17,010	\$24,950	\$24,950	\$7,940
2022	\$17,010	\$26,430	\$26,430	\$9,420
<b>TAXABLE VALUE</b>				
2020	\$17,010	\$23,790	\$23,790	\$6,780
2021	\$17,010	\$24,123	\$24,123	\$7,113
2022	\$17,010	\$24,919	\$24,919	\$7,909

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

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

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

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

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Peggy L. Nolde  
Chairperson



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

Docket Number: **154-22-0613**

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:	12-13-02-451-034	Property Owner:	LITNIANSKI, AMANDA
Classification:	REAL		12805 E 13 MILE RD
County:	MACOMB		WARREN MI 48088-3127
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER
Village:	NONE		ONE CITY SQUARE STE. 310
School District:	WARREN CONSOLIDATED SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$68,920	\$78,090	\$78,090	\$9,170
2021	\$70,640	\$80,420	\$80,420	\$9,780
2022	\$75,330	\$85,970	\$85,970	\$10,640
<b>TAXABLE VALUE</b>				
2020	\$68,710	\$76,484	\$76,484	\$7,774
2021	\$69,671	\$77,554	\$77,554	\$7,883
2022	\$71,970	\$80,113	\$80,113	\$8,143

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

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

If excess taxes have been paid as a 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: **154-22-0615**

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: 53010-036-300-004-00	Property Owner: SCHOENBORN, DANIEL
Classification: REAL	2587 S BEAUNE RD
County: MASON	LUDINGTON MI 49431-9327
Assessment Unit: CHARTER TWP. OF PERE MARQUETTE	Assessing Officer / Equalization Director: DEREK EATON
Village: NONE	1699 S. PERE MARQUETTE HWY.
School District: LUDINGTON AREA SCHOOL DISTRI	LUDINGTON, MI 49431

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2020	\$70,700	\$63,897	\$63,897	(\$6,803)
2021	\$80,200	\$73,819	\$73,819	(\$6,381)
2022	\$80,200	\$76,551	\$76,551	(\$3,649)
<b>TAXABLE VALUE</b>				
2020	\$66,008	\$58,237	\$58,237	(\$7,771)
2021	\$66,932	\$59,052	\$59,052	(\$7,880)
2022	\$69,140	\$61,000	\$61,000	(\$8,140)

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

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

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Peggy L. Nolde  
Chairperson

