

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 05/09/2023**

Docket Number: **154-23-0047**

The State Tax Commission, at a meeting held on May 08, 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:	44-017-026-001-50	Property Owner:	BRONSON LAKE LLC
Classification:	REAL		1055B COTTONWOOD PASS DR
County:	LAPEER		GYPSUM CO 81637-9730
Assessment Unit:	TWP. OF OREGON	Assessing Officer / Equalization Director:	DEBRA KRYSINSKI
Village:	NONE		2525 MARATHON ROAD
School District:	LAPEER COMMUNITY SCHOOLS		LAPEER, MI 48446

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$424,700	\$534,200	\$534,200	\$109,500
2022	\$424,700	\$540,000	\$540,000	\$115,300

<b>TAXABLE VALUE</b>				
2021	\$424,700	\$529,032	\$529,032	\$104,332
2022	\$424,700	\$540,000	\$540,000	\$115,300

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 05/09/2023**

Docket Number: **154-23-0051**

The State Tax Commission, at a meeting held on May 08, 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:	L-99-30-080-510	Property Owner:	CANON FINANCIAL SERVICES INC
Classification:	PERSONAL		158 GAITHER DR STE 200
County:	WASHTENAW		MOUNT LAUREL NJ 08054-1716
Assessment Unit:	CHARTER TWP. OF PITTSFIELD	Assessing Officer / Equalization Director:	WARSHA D. KULKARNI
Village:	NONE		6201 W. MICHIGAN AVE.
School District:	SALINE AREA SCHOOL DISTRICT		ANN ARBOR, MI 48108

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2023	\$0	\$117,300	\$117,300	\$117,300
 <b>TAXABLE VALUE</b>				
2023	\$0	\$117,300	\$117,300	\$117,300

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 05/09/2023**

Docket Number: **154-23-0052**

The State Tax Commission, at a meeting held on May 08, 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:	33-01-05-06-188-091	Property Owner:	DOWN, EVAN & MARY
Classification:	REAL		3315 NONETTE DR
County:	INGHAM		LANSING MI 48911-3336
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	SHARON L. FRISCHMAN
Village:	NONE		124 W. MICHIGAN AVE 3RD FLOOR
School District:	LANSING SCHOOL DISTRICT		LANSING, MI 48933

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	\$45,200	\$45,200	\$45,200
 <b>TAXABLE VALUE</b>				
2022	\$0	\$33,139	\$33,139	\$33,139

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

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

If excess taxes have been paid as a 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 05/09/2023**

Docket Number: **154-23-0056**

The State Tax Commission, at a meeting held on May 08, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 62-14-10-202-019	Property Owner: COULSON, CLAYTON L
Classification: REAL	732 WOOD ST
County: NEWAYGO	MUSKEGON MI 49442-3254
Assessment Unit: TWP. OF SHERMAN	Assessing Officer / Equalization Director:
Village: NONE	BRIAN STORY
School District: WHITE CLOUD PUBLIC SCHOOLS	2168 S. WISNER
	FREMONT, MI 49412

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$115,700	\$7,100	\$7,100	(\$108,600)
2022	\$115,300	\$4,000	\$4,000	(\$111,300)
2023	\$133,400	\$4,400	\$4,400	(\$129,000)
<b>TAXABLE VALUE</b>				
2021	\$115,700	\$6,388	\$6,388	(\$109,312)
2022	\$115,300	\$4,000	\$4,000	(\$111,300)
2023	\$121,065	\$4,200	\$4,200	(\$116,865)

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  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/09/2023**

Docket Number: **154-23-0057**

The State Tax Commission, at a meeting held on May 08, 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: 70-04-35-100-002	Property Owner: HARMON, PATRICK
Classification: REAL	10894 GARFIELD DR
County: OTTAWA	COOPERSVILLE MI 49404-9799
Assessment Unit: TWP. OF CROCKERY	Assessing Officer / Equalization Director: BRIAN BUSSCHER
Village: NONE	12220 FILLMORE ST. ROOM 110
School District: SPRING LAKE PUBLIC SCHOOLS	WEST OLIVE, MI 49460

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$484,000	\$375,200	\$375,200	(\$108,800)
2022	\$519,700	\$401,700	\$401,700	(\$118,000)

<b>TAXABLE VALUE</b>				
2021	\$422,599	\$313,799	\$313,799	(\$108,800)
2022	\$436,544	\$324,154	\$324,154	(\$112,390)

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

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

If excess taxes have been paid as a 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 05/09/2023**

Docket Number: **154-23-0058**

The State Tax Commission, at a meeting held on May 08, 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:	01-114-105-000-043-00	Property Owner:	ANDERSON, LUANN
Classification:	REAL		2898 LAKEHILL DR
County:	ALCONA		CURRAN MI 48728-9759
Assessment Unit:	TWP. OF MITCHELL	Assessing Officer / Equalization Director:	
Village:	NONE		RANDY A. THOMPSON
School District:	FAIRVIEW AREA SCHOOL DISTRICT		3375 E. DELLAR ROAD
			HARRISVILLE, MI 48740

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2023	\$0	\$83,400	\$83,400	\$83,400
 <b>TAXABLE VALUE</b>				
2023	\$0	\$78,855	\$78,855	\$78,855

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

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

If excess taxes have been paid as a 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 05/09/2023**

Docket Number: **154-23-0059**

The State Tax Commission, at a meeting held on May 08, 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:	30-07-032-100-027-32-6-3	Property Owner:	KLING, TIMOTHY JR & KARI
Classification:	REAL		1176 S BUNN RD
County:	HILLSDALE		HILLSDALE MI 49242-8330
Assessment Unit:	TWP. OF HILLSDALE	Assessing Officer / Equalization Director:	JASON M. YOAKAM
Village:	NONE		PO BOX 548
School District:	HILLSDALE COMMUNITY PUBLIC S		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	\$154,900	\$83,600	\$83,600	(\$71,300)

<b>TAXABLE VALUE</b>				
2022	\$122,333	\$51,033	\$51,033	(\$71,300)

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 05/09/2023**

Docket Number: **154-23-0060**

The State Tax Commission, at a meeting held on May 08, 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:	XA0-901-9321-00	Property Owner:	SASS, THE MEN'S ROOM; COMFORT & JOY
Classification:	PERSONAL		123 E MAUMEE ST
County:	LENAWEE		ADRIAN MI 49221-2703
Assessment Unit:	CITY OF ADRIAN	Assessing Officer / Equalization Director:	KRISTEN BROWN
Village:	NONE		135 E. MAUMEE STREET
School District:	ADRIAN SCHOOL DISTRICT		ADRIAN, MI 49221

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2023	\$3,000	\$0	\$0	(\$3,000)
 <b>TAXABLE VALUE</b>				
2023	\$3,000	\$0	\$0	(\$3,000)

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

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

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

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

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



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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/09/2023**

Docket Number: **154-23-0062**

The State Tax Commission, at a meeting held on May 08, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	59-015-696-002-50	Property Owner:	GILFILLAN, KEVIN & DIANE M
Classification:	REAL		2295 N CENTER CT
County:	MONTCALM		PIERSON MI 49339-9776
Assessment Unit:	TWP. OF PIERSON	Assessing Officer / Equalization Director:	JANE E. KOLBE
Village:	NONE		21156 W. CANNONSVILLE
School District:	TRI COUNTY AREA SCHOOLS		PIERSON, MI 49369

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$57,100	\$50,300	\$50,300	(\$6,800)
2022	\$60,700	\$53,500	\$53,500	(\$7,200)

<b>TAXABLE VALUE</b>				
2021	\$42,983	\$38,127	\$38,127	(\$4,856)
2022	\$44,401	\$39,385	\$39,385	(\$5,016)

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

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

If excess taxes have been paid as a 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 05/09/2023**

Docket Number: **154-23-0064**

The State Tax Commission, at a meeting held on May 08, 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:	97-00-00-00-000-087	Property Owner:	CHEVRON PHILLIPS CHEMICAL COMPANY
Classification:	PERSONAL		100 CONGRESS AVE STE 1900
County:	STATE ASSESSED		AUSTIN TX 78701-2750
Assessment Unit:	STATE OF MICHIGAN	Assessing Officer / Equalization Director:	STATE OF STATE OF MICHIGAN
Village:	NONE		
School District:	STATE ASSESSED		

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$1,060,900	\$1,002,100	\$1,002,100	(\$58,800)
2022	\$541,300	\$522,300	\$522,300	(\$19,000)

<b>TAXABLE VALUE</b>				
2021	\$1,060,900	\$1,002,100	\$1,002,100	(\$58,800)
2022	\$541,300	\$522,300	\$522,300	(\$19,000)

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/09/2023**

Docket Number: **154-23-0065**

The State Tax Commission, at a meeting held on May 08, 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: 99-99-99-99-999-046  Classification: REAL County: STATE ASSESSED Assessment Unit: STATE OF MICHIGAN Village: NONE School District: STATE ASSESSED	Property Owner: MCLEOD USA TELECOMMUNICATIONS SERVICES TRAVIS LILES 2140 LAKE PARK BLVD STE 113 RICHARDSON TX 75080-2290 Assessing Officer / Equalization Director: STATE OF STATE OF MICHIGAN
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$7,734,400	\$7,407,500	\$7,407,500	(\$326,900)
2022	\$7,213,400	\$6,880,500	\$6,880,500	(\$332,900)
<b>TAXABLE VALUE</b>				
2021	\$7,734,400	\$7,407,500	\$7,407,500	(\$326,900)
2022	\$7,213,400	\$6,880,500	\$6,880,500	(\$332,900)

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/09/2023**

Docket Number: **154-23-0067**

The State Tax Commission, at a meeting held on May 08, 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:	30-04-210-001-063	Property Owner:	OSTROSKY, RICHARD & CONSTANCE
Classification:	REAL		14460 LIMERICK LN
County:	HILLSDALE		CEMENT CITY MI 49233-9652
Assessment Unit:	TWP. OF SOMERSET	Assessing Officer / Equalization Director:	DAVID GRIFFIN
Village:	NONE		12715 E. CHICAGO ROAD, BOX 69
School District:	ADDISON COMMUNITY SCHOOLS		SOMERSET CENTER, MI 49282

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$31,590	\$208,753	\$208,753	\$177,163
2022	\$26,730	\$204,100	\$204,100	\$177,370

<b>TAXABLE VALUE</b>				
2021	\$27,578	\$163,307	\$163,307	\$135,729
2022	\$26,730	\$168,696	\$168,696	\$141,966

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the 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 05/09/2023**

Docket Number: **154-23-0069**

The State Tax Commission, at a meeting held on May 08, 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:	41-11-03-200-038	Property Owner:	BLATT, DAVID
Classification:	REAL		7920 10 MILE RD NE
County:	KENT		ROCKFORD MI 49341-8304
Assessment Unit:	TWP. OF CANNON	Assessing Officer / Equalization Director:	MATTHEW FRAIN
Village:	NONE		6878 BELDING ROAD N.E.
School District:	ROCKFORD PUBLIC SCHOOLS		ROCKFORD, MI 49341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2022	\$114,800	\$90,800	\$90,800	(\$24,000)
2023	\$134,600	\$104,400	\$104,400	(\$30,200)

<b>TAXABLE VALUE</b>				
2022	\$84,281	\$60,281	\$60,281	(\$24,000)
2023	\$88,495	\$63,295	\$63,295	(\$25,200)

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 05/09/2023**

Docket Number: **154-23-0074**

The State Tax Commission, at a meeting held on May 08, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	20-040-40-016-03-060-00	Property Owner:	MORRIS REVOCABLE LIVING TRUST, BRENDA L
Classification:	REAL		NERISSA FAIRBOTHAM
County:	CRAWFORD		1051 S HEADQUARTERS RD
Assessment Unit:	CHARTER TWP. OF GRAYLING	Assessing Officer / Equalization Director:	GRAYLING MI 49738-7081
Village:	NONE		MICHAEL HOUSERMAN
School District:	CRAWFORD AUSABLE SCHOOL DI		P.O.BOX 521
			GRAYLING, MI 49738

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	\$56,600	\$56,600	\$56,600
 <b>TAXABLE VALUE</b>				
2022	\$0	\$31,895	\$31,895	\$31,895

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

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

If excess taxes have been paid as a 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 05/09/2023**

Docket Number: **154-23-0075**

The State Tax Commission, at a meeting held on May 08, 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:	37-14-025-10-006-01	Property Owner:	CAMBRIDGE APARTMENTS LLC
Classification:	REAL		8208 KEARSLEY CREEK DR
County:	ISABELLA		DAVISON MI 48423-3411
Assessment Unit:	CHARTER TWP. OF UNION	Assessing Officer / Equalization Director:	EDWARD K. VANDERVRIES
Village:	NONE		1225 HOLIDAY LN.
School District:	MOUNT PLEASANT PUBLIC SCHOO		PORTAGE, MI 49024

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	\$3,670,200	\$3,670,200	\$3,670,200
 <b>TAXABLE VALUE</b>				
2022	\$0	\$3,670,200	\$3,670,200	\$3,670,200

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 05/09/2023**

Docket Number: **154-23-0078**

The State Tax Commission, at a meeting held on May 08, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 88-99-00-405-295</p> <p>Classification: PERSONAL</p> <p>County: OAKLAND</p> <p>Assessment Unit: CITY OF TROY</p> <p>Village: NONE</p> <p>School District: TROY SCHOOL DISTRICT</p>	<p>Property Owner: APPLIED ENGINEERING &amp; TECHNOLOGY INTERGRATION 2382 OAK RIDGE CT TROY MI 48098-5322</p> <p>Assessing Officer / Equalization Director: KELLY M. TIMM 500 W. BIG BEAVER TROY, MI 48084</p>
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2021	\$351,560	\$598,740	\$598,740	\$247,180
2022	\$333,390	\$551,230	\$551,230	\$217,840
 <b>TAXABLE VALUE</b>				
2021	\$351,560	\$598,740	\$598,740	\$247,180
2022	\$333,390	\$551,230	\$551,230	\$217,840

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at [www.michigan.gov/taxtrib](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 05/09/2023**

Docket Number: **154-23-0080**

The State Tax Commission, at a meeting held on May 08, 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:	18-99-48-007-014	Property Owner:	LIEBHERR GEAR TECHNOLOGY
Classification:	PERSONAL		1465 WOODLAND DR
County:	WASHTENAW		SALINE MI 48176-1627
Assessment Unit:	CITY OF SALINE	Assessing Officer / Equalization Director:	PATRICIA H. ZAMENSKI
Village:	NONE		100 N HARRIS
School District:	SALINE AREA SCHOOL DISTRICT		SALINE, MI 48176

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2023	\$131,300	\$164,300	\$164,300	\$33,000
 <b>TAXABLE VALUE</b>				
2023	\$131,300	\$164,300	\$164,300	\$33,000

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued 05/09/2023**

Docket Number: **154-23-0081**

The State Tax Commission, at a meeting held on May 08, 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:	18-99-90-017-001	Property Owner:	LIEBHERR AEROSPACE SALINE INC
Classification:	IFT PERSONAL		1465 WOODLAND DR
County:	WASHTENAW		SALINE MI 48176-1627
Assessment Unit:	CITY OF SALINE	Assessing Officer / Equalization Director:	PATRICIA H. ZAMENSKI
Village:	NONE		100 N HARRIS
School District:	SALINE AREA SCHOOL DISTRICT		SALINE, MI 48176

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2023	\$922,200	\$0	\$0	(\$922,200)

<b>TAXABLE VALUE</b>				
2023	\$922,200	\$0	\$0	(\$922,200)

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 05/09/2023**

Docket Number: **154-23-0082**

The State Tax Commission, at a meeting held on May 08, 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:	18-99-31-088-023	Property Owner:	LIEBHERR AEROSPACE SALINE INC
Classification:	PERSONAL		1465 WOODLAND DR
County:	WASHTENAW		SALINE MI 48176-1627
Assessment Unit:	CITY OF SALINE	Assessing Officer / Equalization Director:	PATRICIA H. ZAMENSKI
Village:	NONE		100 N HARRIS
School District:	SALINE AREA SCHOOL DISTRICT		SALINE, MI 48176

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2023	\$3,032,800	\$4,560,000	\$4,560,000	\$1,527,200
 <b>TAXABLE VALUE</b>				
2023	\$3,032,800	\$4,560,000	\$4,560,000	\$1,527,200

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

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

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

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

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



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Peggy L. Nolde  
Chairperson

