

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 05/23/2023**

Docket Number: **154-23-0061**

The State Tax Commission, at a meeting held on May 22, 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:	59-015-007-575-06	Property Owner:	VANSETTERS, ZACHARY R & NICOLE T
Classification:	REAL		23767 ASHLEY CT
County:	MONTCALM		PIERSON MI 49339-9429
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>
ASSESSED VALUE				
2023	\$0	\$104,000	\$104,000	\$104,000
 TAXABLE VALUE				
2023	\$0	\$88,865	\$88,865	\$88,865

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).

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/23/2023**

Docket Number: **154-23-0066**

The State Tax Commission, at a meeting held on May 22, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 33-20-90-55-020-011 Classification: PERSONAL County: INGHAM Assessment Unit: CITY OF EAST LANSING Village: NONE School District: EAST LANSING SCHOOL DISTRICT	Property Owner: UP NORTH ASSET HOLDING COMPANY; JOLLY PUMPKIN 2319 BISHOP CIR E DEXTER MI 48130-1567 Assessing Officer / Equalization Director: DAVID C. LEE 410 ABBOT ROAD ROOM 109 EAST LANSING, MI 48823
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$37,500	\$352,900	\$352,900	\$315,400
2022	\$37,500	\$306,500	\$306,500	\$269,000
TAXABLE VALUE				
2021	\$37,500	\$352,900	\$352,900	\$315,400
2022	\$37,500	\$306,500	\$306,500	\$269,000

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/23/2023**

Docket Number: **154-23-0071**

The State Tax Commission, at a meeting held on May 22, 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:	28-11-565-948-00	Property Owner:	STAFFORD, DAVID & PAULA
Classification:	REAL		2138 N CELENA DR
County:	GRAND TRAVERSE		MIDLAND MI 48642-8872
Assessment Unit:	TWP. OF PENINSULA	Assessing Officer / Equalization Director:	SALLY A. MURRAY
Village:	NONE		13235 CENTER ROAD
School District:	TRAVERSE CITY AREA PUBLIC SC		TRAVERSE CITY, MI 49686

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2021	\$679,500	\$635,100	\$635,100	(\$44,400)

TAXABLE VALUE				
2021	\$486,575	\$442,175	\$442,175	(\$44,400)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/23/2023**

Docket Number: **154-23-0083**

The State Tax Commission, at a meeting held on May 22, 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:	45-001-04-0341-001	Property Owner:	R2G INVESTMENTS LLC
Classification:	REAL		5800 TERNES ST
County:	WAYNE		DEARBORN MI 48126-2010
Assessment Unit:	CITY OF LINCOLN PARK	Assessing Officer / Equalization Director:	ROBERT A. BRAZEAU
Village:	NONE		1355 SOUTHFIELD ROAD
School District:	LINCOLN PARK PUBLIC SCHOOLS		LINCOLN PARK, MI 48146

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$98,600	\$48,646	\$48,646	(\$49,954)
TAXABLE VALUE				
2023	\$98,600	\$48,646	\$48,646	(\$49,954)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/23/2023**

Docket Number: **154-23-0084**

The State Tax Commission, at a meeting held on May 22, 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: 28-05-900-423-06	Property Owner: GRE FUND III PROJECTCO 1 LLC
Classification: PERSONAL	6 CITYPLACE DR STE 800
County: GRAND TRAVERSE	SAINT LOUIS MO 63141-7474
Assessment Unit: CHARTER TWP. OF GARFIELD	Assessing Officer / Equalization Director:
Village: NONE	AMY L. DEHAAN
School District: TRAVERSE CITY AREA PUBLIC SC	3848 VETERANS DRIVE
	TRAVERSE CITY, MI 49684

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$0	\$156,700	\$156,700	\$156,700
2022	\$0	\$141,000	\$141,000	\$141,000
TAXABLE VALUE				
2021	\$0	\$156,700	\$156,700	\$156,700
2022	\$0	\$141,000	\$141,000	\$141,000

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/23/2023**

Docket Number: **154-23-0085**

The State Tax Commission, at a meeting held on May 22, 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:	28-51-587-003-00	Property Owner:	BEAM PROPERTY MANAGEMENT LLC
Classification:	REAL		6847 BAGGS RD NW
County:	GRAND TRAVERSE		WILLIAMSBURG MI 49690-9738
Assessment Unit:	CITY OF TRAVERSE CITY	Assessing Officer / Equalization Director:	POLLY S. CAIRNS
Village:	NONE		400 BOARDMAN AVENUE
School District:	TRAVERSE CITY AREA PUBLIC SC		TRAVERSE CITY, MI 49684

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2023	\$101,400	\$95,100	\$95,100	(\$6,300)
 TAXABLE VALUE				
2023	\$90,309	\$84,059	\$84,059	(\$6,250)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/23/2023**

Docket Number: **154-23-0086**

The State Tax Commission, at a meeting held on May 22, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-93-998-264	Property Owner:	GRAND EQUIPMENT COMPANY
Classification:	PERSONAL		3310 HUDSON TRAIL DR
County:	KENT		HUDSONVILLE MI 49426-7402
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	SCOTT ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	KELLOGGSVILLE PUBLIC SCHOOL		WYOMING, MI 49509

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2023	\$0	\$22,000	\$22,000	\$22,000
 TAXABLE VALUE				
2023	\$0	\$22,000	\$22,000	\$22,000

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/23/2023**

Docket Number: **154-23-0087**

The State Tax Commission, at a meeting held on May 22, 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:	XH0-901-3595-00	Property Owner:	METABANK NATIONAL ASSOCIATION
Classification:	PERSONAL		5480 CORPORATE DR STE 350
County:	LENAWEE		TROY MI 48098-2642
Assessment Unit:	CITY OF HUDSON	Assessing Officer / Equalization Director:	STEPHANIE M. RENIUS
Village:	NONE		121 N. CHURCH STREET
School District:	HUDSON AREA SCHOOLS		HUDSON, MI 49247

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$724,023	\$0	\$0	(\$724,023)

TAXABLE VALUE				
2022	\$724,023	\$0	\$0	(\$724,023)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/23/2023**

Docket Number: **154-23-0090**

The State Tax Commission, at a meeting held on May 22, 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:	41-17-18-452-005	Property Owner:	THANH, DO TUNG
Classification:	REAL		4348 MAYAKA CT SW
County:	KENT		GRANDVILLE MI 49418-1765
Assessment Unit:	CITY OF GRANDVILLE	Assessing Officer / Equalization Director:	CHARLES DECATOR
Village:	NONE		3195 WILSON AVENUE S.W.
School District:	GRANDVILLE PUBLIC SCHOOLS		GRANDVILLE, MI 49418

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2023	\$205,400	\$199,300	\$199,300	(\$6,100)
 TAXABLE VALUE				
2023	\$114,018	\$111,447	\$111,447	(\$2,571)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/23/2023**

Docket Number: **154-23-0091**

The State Tax Commission, at a meeting held on May 22, 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:	4716-98-200-055	Property Owner:	EXPORT CORPORATION
Classification:	IFT REAL		6060 WHITMORE LAKE RD
County:	LIVINGSTON		BRIGHTON MI 48116-1941
Assessment Unit:	CHARTER TWP. OF GREEN OAK	Assessing Officer / Equalization Director:	CHRISTINA YAEGER
Village:	NONE		10001 SILVER LAKE ROAD
School District:	BRIGHTON AREA SCHOOLS		BRIGHTON, MI 48116

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2023	\$813,300	\$2,769,947	\$2,769,947	\$1,956,647

TAXABLE VALUE				
2023	\$813,300	\$2,769,947	\$2,769,947	\$1,956,647

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/23/2023**

Docket Number: **154-23-0092**

The State Tax Commission, at a meeting held on May 22, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	070-036-200-003-00	Property Owner:	NAGEL, KRIS P & SUZANNE L
Classification:	REAL		3303 REDSTONE RD
County:	MIDLAND		BRECKENRIDGE MI 48615-9634
Assessment Unit:	TWP. OF JASPER	Assessing Officer / Equalization Director:	JAMIE A. GUTIERREZ
Village:	NONE		5595 W. KENT RD.
School District:	BRECKENRIDGE COMMUNITY SCH		ST. LOUIS, MI 48880

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$31,800	\$19,000	\$19,000	(\$12,800)
TAXABLE VALUE				
2023	\$22,845	\$11,287	\$11,287	(\$11,558)

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 05/23/2023**

Docket Number: **154-23-0093**

The State Tax Commission, at a meeting held on May 22, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-31-20-779	Property Owner:	KRISTAL, JAKE
Classification:	REAL		3364 S HURON RD
County:	MIDLAND		BAY CITY MI 48706-1555
Assessment Unit:	CITY OF MIDLAND	Assessing Officer / Equalization Director:	KAYLA RIPLEY
Village:	NONE		333 W. ELLSWORTH STREET
School District:	MIDLAND PUBLIC SCHOOLS		MIDLAND, MI 48640

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$2,400	\$0	\$0	(\$2,400)
2022	\$2,600	\$0	\$0	(\$2,600)
2023	\$2,400	\$0	\$0	(\$2,400)
TAXABLE VALUE				
2021	\$2,400	\$0	\$0	(\$2,400)
2022	\$2,479	\$0	\$0	(\$2,479)
2023	\$2,400	\$0	\$0	(\$2,400)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 05/23/2023**

Docket Number: **154-23-0094**

The State Tax Commission, at a meeting held on May 22, 2023, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-06-515-0075-000	Property Owner:	GRANT, SAYGE L
Classification:	REAL		1927 11TH AVE
County:	SAINT CLAIR		PORT HURON MI 48060-3205
Assessment Unit:	CITY OF PORT HURON	Assessing Officer / Equalization Director:	RYAN P. PORTE
Village:	NONE		100 MCMORRAN BOULEVARD
School District:	PORT HURON AREA SCHOOL DIST		PORT HURON, MI 48060

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2023	\$0	\$52,700	\$52,700	\$52,700
 TAXABLE VALUE				
2023	\$0	\$27,223	\$27,223	\$27,223

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

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

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

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

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

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



Peggy L. Nolde
Chairperson

