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

Docket Number: **154-23-0072**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	08-41-128-165-00
Classification:	REAL
County:	BARRY
Assessment Unit:	TWP. OF THORNAPPLE
Village:	Village of MIDDLEVILLE
School District:	THORNAPPLE KELLOGG SCHOOLS

Property Owner:
SEMAAN, GERALD E JR
954 VIEW POINTE DR
MIDDLEVILLE MI 49333-9370

Assessing Officer / Equalization Director:
DANIEL R. SCHEUERMAN
200 E. MAIN STREET
MIDDLEVILLE, MI 49333

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$0	$158,600	$158,600	$158,600
TAXABLE VALUE				
2023	$0	$137,298	$137,298	$137,298

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

Docket Number: **154-23-0073**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	08-41-135-120-00
Classification:	REAL
County:	BARRY
Assessment Unit:	TWP. OF THORNAPPLE
Village:	Village of MIDDLEVILLE
School District:	THORNAPPLE KELLOGG SCHOOLS

Property Owner:
MCFADDEN, GARY D
475 OAK VIEW DR
MIDDLEVILLE MI 49333-7088

Assessing Officer / Equalization Director:
DANIEL R. SCHEUERMAN
200 E. MAIN STREET
MIDDLEVILLE, MI 49333

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$0	$163,900	$163,900	$163,900
TAXABLE VALUE				
2023	$0	$159,205	$159,205	$159,205

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

Docket Number: **154-23-0098**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	12-36-601-071
Classification:	REAL
County:	GENESEE
Assessment Unit:	CHARTER TWP. OF GRAND BLANC
Village:	NONE
School District:	GRAND BLANC COMMUNITY SCHO

Property Owner:
KEELER ESTATE, SANDRA J; C/O BECKER, PATRICK
5944 AUGUSTA LN
GRAND BLANC MI 48439-9473

Assessing Officer / Equalization Director:
DULCEE L. RANTA
P.O. BOX 1833
GRAND BLANC, MI 48480

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$0	$228,100	$228,100	$228,100
TAXABLE VALUE				
2023	$0	$158,361	$158,361	$158,361

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

Docket Number: **154-23-0109**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	63-72-25-06-326-025
Classification:	REAL
County:	OAKLAND
Assessment Unit:	CITY OF ROYAL OAK
Village:	NONE
School District:	ROYAL OAK SCHOOLS

Property Owner:
PATTERSON, RONALD S
3922 PARKVIEW DR
ROYAL OAK MI 48073-6372

Assessing Officer / Equalization Director:
ANTHONY SWITKOWSKI
203 S. TROY STREET
ROYAL OAK, MI 48067

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$155,250	$223,400	$223,400	$68,150
2022	$148,420	$217,340	$217,340	$69,920
2021	$144,820	$213,860	$213,860	$69,040
TAXABLE VALUE				
2023	$116,910	$185,110	$185,110	$68,200
2022	$111,350	$176,300	$176,300	$64,950
2021	$107,800	$170,670	$170,670	$62,870

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

Docket Number: **154-23-0346**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	121-040-034-004-00
Classification:	REAL
County:	IOSCO
Assessment Unit:	CITY OF EAST TAWAS
Village:	NONE
School District:	TAWAS AREA SCHOOLS

Property Owner:
REINKE, GREGORY J
815 E STATE ST
EAST TAWAS, MI 48730

Assessing Officer / Equalization Director:
ALLAN J. BERG
P.O. BOX 25
ROGERS CITY, MI 49779

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$44,900	$44,900	$44,900	$0
TAXABLE VALUE				
2023	$0	$26,895	$26,895	$26,895

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 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 · STATE TAX COMMISSION · TUEBOR · CIRCUMSPICE

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-23-0474**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	70-18-29-200-011
Classification:	REAL
County:	OTTAWA
Assessment Unit:	CHARTER TWP. OF JAMESTOWN
Village:	NONE
School District:	HUDSONVILLE PUBLIC SCHOOL DI

Property Owner:
COOK, WENDI
3478 PERRY ST
HUDSONVILLE, MI 49426

Assessing Officer / Equalization Director:
TYLER TACOMA
2380 RILEY STREET
HUDSONVILLE, MI 49426

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$0	$23,700	$23,700	$23,700
TAXABLE VALUE				
2023	$0	$18,747	$18,747	$18,747

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

Docket Number: **154-24-0186**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	4716-33-300-010
Classification:	REAL
County:	LIVINGSTON
Assessment Unit:	CHARTER TWP. OF GREEN OAK
Village:	NONE
School District:	WHITMORE LAKE PUBLIC SCHOOL

Property Owner:
KYJIV Estate Inc
26601 RYAN RD
WARREN MI 48091

Assessing Officer / Equalization Director:
CHRISTINA YAEGER
10001 SILVER LAKE ROAD
BRIGHTON, MI 48116

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$340,380	$340,380	$340,380
2023	$0	$335,155	$335,155	$335,155
2022	$0	$311,419	$311,419	$311,419
TAXABLE VALUE				
2024	$0	$209,261	$209,261	$209,261
2023	$0	$199,297	$199,297	$199,297
2022	$0	$189,807	$189,807	$189,807

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

Docket Number: **154-24-0187**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	4716-04-104-009
Classification:	REAL
County:	LIVINGSTON
Assessment Unit:	CHARTER TWP. OF GREEN OAK
Village:	NONE
School District:	BRIGHTON AREA SCHOOLS

Property Owner:
IRWIN, ROBERT; IRWIN, STACY
6462 ISLAND LAKE DR
BRIGHTON MI 48116

Assessing Officer / Equalization Director:
CHRISTINA YAEGER
10001 SILVER LAKE ROAD
BRIGHTON, MI 48116

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$84,900	$99,921	$99,921	$15,021
2023	$74,300	$83,892	$83,892	$9,592
2022	$69,900	$105,033	$105,033	$35,133
TAXABLE VALUE				
2024	$70,957	$87,059	$87,059	$16,102
2023	$67,579	$83,511	$83,511	$15,932
2022	$64,361	$98,833	$98,833	$34,472

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

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

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

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

Docket Number: **154-24-0195**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	41-01-51-116-822
Classification:	PERSONAL
County:	KENT
Assessment Unit:	CITY OF GRAND RAPIDS
Village:	NONE
School District:	GRAND RAPIDS PUBLIC SCHOOLS

Property Owner:
ZIMMER BIOMET
2500 WESTFIELD DR STE1-202
ELGIN IL 60123

Assessing Officer / Equalization Director:
PAULA A. GRIVINS-JASTIFER
300 MONROE AVENUE N.W.
GRAND RAPIDS, MI 49503

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$33,200	$33,200	$33,200
2023	$0	$36,900	$36,900	$36,900
2022	$0	$41,100	$41,100	$41,100
TAXABLE VALUE				
2024	$0	$33,200	$33,200	$33,200
2023	$0	$36,900	$36,900	$36,900
2022	$0	$41,100	$41,100	$41,100

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

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

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

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

Docket Number: **154-24-0196**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	41-03-74-832-535
Classification:	PERSONAL
County:	KENT
Assessment Unit:	CITY OF GRAND RAPIDS
Village:	NONE
School District:	GRAND RAPIDS PUBLIC SCHOOLS

Property Owner:
GREGORY L WEAVER DDS
2554 WOODNEADOW DR SE
GRAND RAPIDS MI 49546

Assessing Officer / Equalization Director:
PAULA A. GRIVINS-JASTIFER
300 MONROE AVENUE N.W.
GRAND RAPIDS, MI 49503

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2022	$12,700	$29,600	$29,600	$16,900
TAXABLE VALUE				
2022	$12,700	$29,600	$29,600	$16,900

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-24-0200**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-03-0030-0016-07-2
Classification:	REAL
County:	BERRIEN
Assessment Unit:	CHARTER TWP. OF BENTON
Village:	NONE
School District:	BENTON HARBOR AREA SCHOOLS

Property Owner:
WHITFIELD, LEINUQUE
C/O JOHN POTTS
1453 MONROE ST
BENTON HARBOR MI 49022

Assessing Officer / Equalization Director:
KATHLEEN M. ANGELO
1725 TERRITORIAL ROAD
BENTON HARBOR, MI 49022

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$36,600	$33,000	$33,000	($3,600)
2023	$35,400	$31,800	$31,800	($3,600)
2022	$32,600	$29,300	$29,300	($3,300)
TAXABLE VALUE				
2024	$34,621	$31,090	$31,090	($3,531)
2023	$32,973	$29,610	$29,610	($3,363)
2022	$31,403	$28,200	$28,200	($3,203)

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

Docket Number: **154-24-0201**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	E-99-00-024-073
Classification:	PERSONAL
County:	OAKLAND
Assessment Unit:	CHARTER TWP. OF COMMERCE
Village:	NONE
School District:	WALLED LAKE CONSOLIDATED SC

Property Owner:
IVY REHAB COMMERCE TWP
1311 MAMARONECK AVE STE 140
WHITE PLAINS NY 10605

Assessing Officer / Equalization Director:
MICHEAL R. LOHMEIER
250 ELIZABETH LAKE RD. STE. 1000W
PONTIAC, MI 48341

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$13,070	$13,070	$13,070
TAXABLE VALUE				
2024	$0	$13,070	$13,070	$13,070

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

Docket Number: **154-24-0211**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	K-99-00-022-011
Classification:	PERSONAL
County:	OAKLAND
Assessment Unit:	TWP. OF LYON
Village:	NONE
School District:	SOUTH LYON COMMUNITY SCHOO

Property Owner:
PREMIUM VELOCITY AUTO LLC/JIFFY LUBE #3929
790 B PERSHING ROAD
RALEIGH NC 27608

Assessing Officer / Equalization Director:
MICHEAL R. LOHMEIER
250 ELIZABETH LAKE RD. STE. 1000W
PONTIAC, MI 48341

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$22,000	$40,360	$40,360	$18,360
TAXABLE VALUE				
2024	$22,000	$40,360	$40,360	$18,360

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-24-0222**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 12-13-34-104-018

Classification: REAL

County: MACOMB

Assessment Unit: CITY OF WARREN

Village: NONE

School District: VAN DYKE PUBLIC SCHOOLS

Property Owner:
TIM DONUTS US, LTD C/O RYAN PROPERTY TAX SERVICES
PO 460389
HOUSTON TX 77056

Assessing Officer / Equalization Director:
F. SCOTT MILLER

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$272,520	$102,290	$102,290	($170,230)
2023	$204,330	$56,650	$56,650	($147,680)
TAXABLE VALUE				
2024	$181,988	$102,290	$102,290	($79,698)
2023	$173,322	$56,650	$56,650	($116,672)

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

Docket Number: **154-24-0231**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	33-20-90-55-024-017
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
QUIDEL CORPORATION
9975 SUMMERS RIDGE ROAD
SAN DIEGO CA 92121

Assessing Officer / Equalization Director:
DAVID C. LEE
410 ABBOT ROAD ROOM 109
EAST LANSING, MI 48823

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$1,900	$0	$0	($1,900)
TAXABLE VALUE				
2024	$1,900	$0	$0	($1,900)

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-24-0232**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	45-999-00-3392-001
Classification:	PERSONAL
County:	WAYNE
Assessment Unit:	CITY OF LINCOLN PARK
Village:	NONE
School District:	LINCOLN PARK PUBLIC SCHOOLS

Property Owner:
A&Z GAS INC.
1727 CULVER AVE
DEARBORN MI 48124

Assessing Officer / Equalization Director:
ROBERT A. BRAZEAU
1355 SOUTHFIELD ROAD
LINCOLN PARK, MI 48146

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$50,000	$0	$0	($50,000)
2023	$50,000	$0	$0	($50,000)
2022	$50,000	$0	$0	($50,000)
TAXABLE VALUE				
2024	$50,000	$0	$0	($50,000)
2023	$50,000	$0	$0	($50,000)
2022	$50,000	$0	$0	($50,000)

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

Docket Number: **154-24-0237**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22-23-02-126-131
Classification:	REAL
County:	OAKLAND
Assessment Unit:	CITY OF FARMINGTON HILLS
Village:	NONE
School District:	FARMINGTON PUBLIC SCHOOL DI

Property Owner:
NWH HOLDINGS LLC
32825 NORTHWESTERN
FARMINGTON HILLS MI 48334

Assessing Officer / Equalization Director:
MATTHEW A. DINGMAN
31555 ELEVEN MILE
FARMINGTON HILLS, MI 48336

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$0	$22,870	$22,870	$22,870
2022	$0	$22,870	$22,870	$22,870
TAXABLE VALUE				
2023	$0	$22,870	$22,870	$22,870
2022	$0	$22,870	$22,870	$22,870

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

Docket Number: **154-24-0246**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-45-999-00-1609-010
Classification:	PERSONAL
County:	WAYNE
Assessment Unit:	CITY OF LINCOLN PARK
Village:	NONE
School District:	LINCOLN PARK PUBLIC SCHOOLS

Property Owner:
KROGER COMPANY
1014 VINE ST
CINCINNATI OH 45202

Assessing Officer / Equalization Director:
ROBERT A. BRAZEAU
1355 SOUTHFIELD ROAD
LINCOLN PARK, MI 48146

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$875,800	$918,700	$918,700	$42,900
2022	$885,400	$961,200	$961,200	$75,800
TAXABLE VALUE				
2023	$875,800	$918,700	$918,700	$42,900
2022	$885,400	$961,200	$961,200	$75,800

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-24-0247**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	1690-00-018-00
Classification:	REAL
County:	CALHOUN
Assessment Unit:	CITY OF BATTLE CREEK
Village:	NONE
School District:	BATTLE CREEK PUBLIC SCHOOLS

Property Owner:
VIP BATTLE CREEK APTS, LLC
4528 BRIGGS DR
TROY MI 48098

Assessing Officer / Equalization Director:
AARON POWERS
10 N. DIVISION
BATTLE CREEK, MI 49014

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$780,000	$780,000	$780,000
2023	$0	$780,000	$780,000	$780,000
TAXABLE VALUE				
2024	$0	$780,000	$780,000	$780,000
2023	$0	$780,000	$780,000	$780,000

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

Docket Number: **154-24-0248**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	33-25-05-14-301-033
Classification:	REAL
County:	INGHAM
Assessment Unit:	CHARTER TWP. OF DELHI
Village:	NONE
School District:	HOLT PUBLIC SCHOOLS

Property Owner:
BETHANY STEEL, L.L.C.
2162 AURELIUS ROAD
HOLT MI 48842

Assessing Officer / Equalization Director:
ELIZABETH TOBIAS
2074 AURELIUS ROAD
HOLT, MI 48842-6320

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$135,000	$208,800	$208,800	$73,800
2023	$131,000	$202,000	$202,000	$71,000
TAXABLE VALUE				
2024	$126,283	$200,833	$200,833	$74,550
2023	$120,270	$191,270	$191,270	$71,000

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

Docket Number: **154-24-0249**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	018-999-000-999-19
Classification:	PERSONAL
County:	ALPENA
Assessment Unit:	TWP. OF ALPENA
Village:	NONE
School District:	ALPENA PUBLIC SCHOOLS

Property Owner:
MARSHALLS OF MA, INC
PO BOX 5369
WAYLAND MA 01778

Assessing Officer / Equalization Director:
ALLAN J. BERG
P.O. BOX 25
ROGERS CITY, MI 49779

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$174,900	$174,900	$174,900
TAXABLE VALUE				
2024	$0	$174,900	$174,900	$174,900

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-24-0252**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	41-05-29-200-003
Classification:	REAL
County:	KENT
Assessment Unit:	TWP. OF SPARTA
Village:	Village of SPARTA
School District:	SPARTA AREA SCHOOLS

Property Owner:
MOMBER, DANIEL
2728 13 MILE RD NW
SPARTA MI 49345

Assessing Officer / Equalization Director:
CLIFFORD A. TURNER
160 EAST DIVISION ST.
SPARTA, MI 49345

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$131,600	$154,600	$154,600	$23,000
2023	$121,500	$142,500	$142,500	$21,000
2022	$139,500	$148,100	$148,100	$8,600
TAXABLE VALUE				
2024	$26,544	$44,846	$44,846	$18,302
2023	$25,280	$42,711	$42,711	$17,431
2022	$24,077	$32,677	$32,677	$8,600

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-24-0253**

Issued December 17, 2024

The State Tax Commission, at a meeting held on December 17, 2024, 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:	160-016-266-006-00
Classification:	REAL
County:	BAY
Assessment Unit:	CITY OF BAY CITY
Village:	NONE
School District:	BAY CITY SCHOOL DISTRICT

Property Owner:
MAXWELL, JUSTINE
1105 LENG STREET
BAY CITY MI 48706

Assessing Officer / Equalization Director:
WADE SLIVIK
301 WASHINGTON AVENUE
BAY CITY, MI 48708

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$36,100	$36,100	$36,100	$0
2023	$31,850	$31,850	$31,850	$0
2022	$29,100	$29,100	$29,100	$0
TAXABLE VALUE				
2024	$32,082	$13,987	$13,987	($18,095)
2023	$30,555	$13,321	$13,321	($17,234)
2022	$29,100	$12,687	$12,687	($16,413)

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