

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: **154-23-0112**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	33-20-90-41-444-300	Property Owner:	KROGER COMPANY OF MI, THE
Classification:	PERSONAL		MISSY KRAUSE
County:	INGHAM		1014 VINE ST FL 7
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	CINCINNATI OH 45202-1141
Village:	NONE		DAVID C. LEE
School District:	LANSING SCHOOL DISTRICT		410 ABBOT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2021	\$785,000	\$878,000	\$878,000	\$93,000
2022	\$734,100	\$783,000	\$783,000	\$48,900
<b>TAXABLE VALUE</b>				
2021	\$785,000	\$878,000	\$878,000	\$93,000
2022	\$734,100	\$783,000	\$783,000	\$48,900

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0157**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	33-02-02-91-529-985	Property Owner:	CHURCHILL PROPERTY PORTFOLIO OWNER LLC
Classification:	PERSONAL		PO BOX 808
County:	INGHAM		COCKEYSVILLE, MD 21030
Assessment Unit:	CHARTER TWP. OF MERIDIAN	Assessing Officer / Equalization Director:	ASHLEY J. WINSTEAD
Village:	NONE		5151 MARSH ROAD
School District:	EAST LANSING SCHOOL DISTRICT		OKEMOS, MI 48864

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

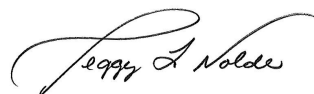
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0484**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	41-14-25-296-010	Property Owner:	KUHAREVICZ, LEAH; NIEZER, JOSEPH
Classification:	REAL		7 FOX POINT CT NE
County:	KENT		ADA, MI 49301
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	FOREST HILLS PUBLIC SCHOOLS		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2023	\$0	\$209,400	\$209,400	\$209,400
<b>TAXABLE VALUE</b>				
2023	\$0	\$182,462	\$182,462	\$182,462

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

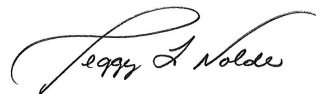
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0486**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	46-999-00-1894-000	Property Owner:	TRILOGIQ USA
Classification:	PERSONAL		31805 GLENDALE
County:	WAYNE		LIVONIA, MI 48150
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		33000 CIVIC CENTER DRIVE
School District:	LIVONIA PUBLIC SCHOOLS		LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2023	\$0	\$96,900	\$96,900	\$96,900
<b>TAXABLE VALUE</b>				
2023	\$0	\$96,900	\$96,900	\$96,900

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

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

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0488**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	03-02-380-130-00	Property Owner:	RICHARDS, BRIAN
Classification:	REAL		7343 BEACHVIEW DR
County:	ALLEGAN		SOUTH HAVEN, MI 49090
Assessment Unit:	TWP. OF CASCO	Assessing Officer / Equalization Director:	KYLE W. HARRIS
Village:	NONE		70820 SUNRISE DRIVE
School District:	SOUTH HAVEN PUBLIC SCHOOLS		EDWARDSBURG, MI 49112

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2023	\$5,800	\$218,770	\$218,770	\$212,970
2022	\$5,500	\$175,005	\$175,005	\$169,505
<b>TAXABLE VALUE</b>				
2023	\$5,775	\$183,755	\$183,755	\$177,980
2022	\$5,500	\$175,005	\$175,005	\$169,505

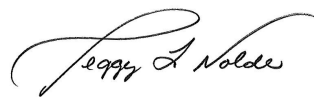
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0489**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	03-02-500-018-00	Property Owner:	TERRAZAS, MIGUEL; TERRAZAS, MELIDA
Classification:	REAL		7371 HIGHFIELD BEACH RD
County:	ALLEGAN		SOUTH HAVEN, MI 49090
Assessment Unit:	TWP. OF CASCO	Assessing Officer / Equalization Director:	KYLE W. HARRIS
Village:	NONE		70820 SUNRISE DRIVE
School District:	SOUTH HAVEN PUBLIC SCHOOLS		EDWARDSBURG, MI 49112

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2023	\$86,400	\$534,287	\$534,287	\$447,887
2022	\$86,400	\$370,855	\$370,855	\$284,455
2021	\$86,400	\$349,493	\$349,493	\$263,093
<b>TAXABLE VALUE</b>				
2023	\$86,400	\$375,879	\$375,879	\$289,479
2022	\$86,205	\$357,980	\$357,980	\$271,775
2021	\$83,452	\$346,545	\$346,545	\$263,093

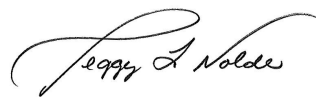
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0492**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	03-02-500-020-00	Property Owner:	ANDERSON PAUL TRUST
Classification:	REAL		7379 HIGHFIELD BEACH DR
County:	ALLEGAN		SOUTH HAVEN, MI 49090
Assessment Unit:	TWP. OF CASCO	Assessing Officer / Equalization Director:	
Village:	NONE		KYLE W. HARRIS
School District:	SOUTH HAVEN PUBLIC SCHOOLS		70820 SUNRISE DRIVE
			EDWARDSBURG, MI 49112

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2023	\$98,200	\$582,714	\$582,714	\$484,514
2022	\$98,200	\$403,695	\$403,695	\$305,495
<b>TAXABLE VALUE</b>				
2023	\$98,200	\$423,879	\$423,879	\$325,679
2022	\$97,937	\$403,695	\$403,695	\$305,758

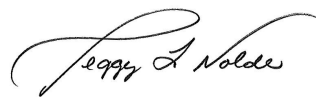
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0493**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	03-02-500-019-00	Property Owner:	SIMON LORETTA REV TRUST
Classification:	REAL		7375 HIGHFIELD BEACH UNIT 19
County:	ALLEGAN		SOUTH HAVEN, MI 49090
Assessment Unit:	TWP. OF CASCO	Assessing Officer / Equalization Director:	KYLE W. HARRIS
Village:	NONE		70820 SUNRISE DRIVE
School District:	SOUTH HAVEN PUBLIC SCHOOLS		EDWARDSBURG, MI 49112

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2023	\$98,200	\$536,695	\$536,695	\$438,495
2022	\$98,200	\$380,935	\$380,935	\$282,735
2021	\$98,200	\$359,942	\$359,942	\$261,742
<b>TAXABLE VALUE</b>				
2023	\$98,200	\$386,732	\$386,732	\$288,532
2022	\$97,937	\$368,317	\$368,317	\$270,380
2021	\$94,809	\$356,551	\$356,551	\$261,742

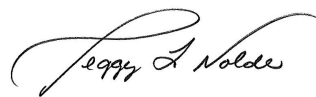
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0518**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	05-42-105-034-00	Property Owner:	ANDERSON, BRIAN J; ANDERSON, ANN M
Classification:	REAL		2802 WEST SHORE DR
County:	ANTRIM		CENTRAL LAKE, MI 49622
Assessment Unit:	TWP. OF CENTRAL LAKE	Assessing Officer / Equalization Director:	ROBERT ENGLEBRECHT
Village:	Village of CENTRAL LAKE		PO BOX 155
School District:	CENTRAL LAKE PUBLIC SCHOOLS		CENTRAL LAKE, MI 49622

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2023	\$12,500	\$232,350	\$232,500	\$220,000

<b>TAXABLE VALUE</b>				
2023	\$12,500	\$214,053	\$214,053	\$201,553

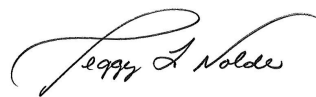
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0519**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	18-13-4-35-3005-034	Property Owner:	HORIZON SAGINAW LLC
Classification:	REAL		6895 TELEGRAPH RD
County:	SAGINAW		BLOOMFIELD HILLS, MI 48301
Assessment Unit:	TWP. OF KOCHVILLE	Assessing Officer / Equalization Director:	DAVID T ROENICKE
Village:	NONE		5851 MACKINAW RD.
School District:	SAGINAW PUBLIC SCHOOL DISTRI		SAGINAW, MI 48604

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$347,300	\$2,667,300	\$2,667,300	\$2,320,000

<b>TAXABLE VALUE</b>				
2022	\$347,300	\$2,667,300	\$2,667,300	\$2,320,000

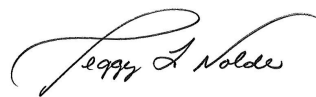
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0572**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	76-99-25-196-810	Property Owner:	RESOURCE RECOVERY SYSTEMS LLC; FCR # 48100/FCR RECYCLING	
Classification:	PERSONAL		C/O TAX DEPT	
County:	OAKLAND		PO BOX 29246	
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI	
Village:	NONE		26000 EVERGREEN RD., BOX 2055	
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$1,011,630	\$1,082,760	\$1,082,760	\$71,130

<b>TAXABLE VALUE</b>				
2022	\$1,011,630	\$1,082,760	\$1,082,760	\$71,130

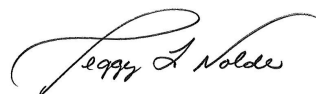
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0573**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	76-99-28-090-052	Property Owner:	DEDICATED SENIOR MEDICAL CTR-SFLD; CHEN MED LLC	
Classification:	PERSONAL		C/O TAX DEPT	
County:	OAKLAND		1395 NW 167TH ST	
Assessment Unit:	CITY OF SOUTHFIELD		MIAMI, FL 33169-5710	
Village:	NONE	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI	
School District:	SOUTHFIELD PUBLIC SCHOOLS		26000 EVERGREEN RD., BOX 2055	
			SOUTHFIELD, MI 48037-2055	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$5,000	\$146,310	\$146,310	\$141,310

<b>TAXABLE VALUE</b>				
2022	\$5,000	\$146,310	\$146,310	\$141,310

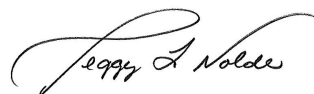
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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



Peggy L. Nolde  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-23-0574

Issued June 12 2024

The State Tax Commission, at a meeting held on June 11, 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:	76-99-31-072-015	Property Owner:	KRIS INDUSTRIAL CORPORATION; KSR INTERNATIONAL INC C/O TAX DEPT
Classification:	PERSONAL	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
County:	OAKLAND		
Assessment Unit:	CITY OF SOUTHFIELD		
Village:	NONE		
School District:	SOUTHFIELD PUBLIC SCHOOLS		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$5,110	\$5,110	\$5,110
<b>TAXABLE VALUE</b>				
2022	\$0	\$5,110	\$5,110	\$5,110

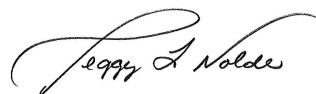
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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Peggy L. Nolde  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-23-0575

Issued June 12 2024

The State Tax Commission, at a meeting held on June 11, 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:	76-99-37-032-000	Property Owner:	POST-NEWSWEEK STATIONS
Classification:	PERSONAL		500 W LAFAYETTE BLVD
County:	OAKLAND		DETROIT, MI 48226-3123
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$1,994,580	\$2,132,440	\$2,132,440	\$137,860

<b>TAXABLE VALUE</b>				
2022	\$1,994,580	\$2,131,440	\$2,132,440	\$137,860

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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0576**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	76-99-43-004-922	Property Owner:	AMAZON DATA SERVICES INC
Classification:	PERSONAL		C/O TAX DEPT
County:	OAKLAND		PO BOX 80416
Assessment Unit:	CITY OF SOUTHFIELD		SEATTLE, WA 98108-0416
Village:	NONE	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
School District:	SOUTHFIELD PUBLIC SCHOOLS		26000 EVERGREEN RD., BOX 2055
			SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$263,910	\$297,000	\$297,000	\$33,090

<b>TAXABLE VALUE</b>				
2022	\$263,910	\$297,000	\$297,000	\$33,090

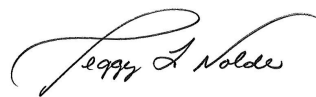
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0577**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	76-99-44-180-002	Property Owner:	TEE SHIRT PALACE; SPORTS AND CUSTOM TEES
Classification:	PERSONAL		C/O TAX DEPT
County:	OAKLAND		21440 MELROSE AVE
Assessment Unit:	CITY OF SOUTHFIELD		SOUTHFIELD, MI 48075-5631
Village:	NONE	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
School District:	SOUTHFIELD PUBLIC SCHOOLS		26000 EVERGREEN RD., BOX 2055
			SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$100,000	\$162,270	\$162,270	\$62,270

<b>TAXABLE VALUE</b>				
2022	\$100,000	\$162,270	\$162,270	\$62,270

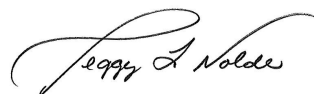
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0578**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	76-99-55-151-848	Property Owner:	OPEN TEXT INC; FKA: COVISINT INC
Classification:	PERSONAL		C/O RYAN PTS DEPT 805
County:	OAKLAND		PO BOX 460049
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$38,810	\$86,840	\$86,840	\$48,030
2021	\$47,250	\$109,700	\$109,700	\$62,450
<b>TAXABLE VALUE</b>				
2022	\$38,810	\$86,840	\$86,840	\$48,030
2021	\$47,250	\$109,700	\$109,700	\$62,450

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0579**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	76-99-57-009-010	Property Owner:	ARBY'S RESTAURANT #8162 11008162; RTM OPERATING COMPANY LL WILSON & FRANCO 11000 RICHMOND AVE STE 350 HOUSTON, TX 77042-6702
Classification:	PERSONAL	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
County:	OAKLAND		
Assessment Unit:	CITY OF SOUTHFIELD		
Village:	NONE		
School District:	OAK PARK SCHOOL DISTRICT		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$115,790	\$119,270	\$119,270	\$3,480
2021	\$121,650	\$124,930	\$124,930	\$3,280
<b>TAXABLE VALUE</b>				
2022	\$115,790	\$119,270	\$119,270	\$3,480
2021	\$121,650	\$124,930	\$124,930	\$3,280

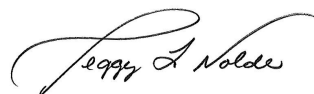
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Peggy L. Nolde  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-23-0580

Issued June 12 2024

The State Tax Commission, at a meeting held on June 11, 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:	76-99-55-428-357	Property Owner:	AETNA LIFE INSURANCE CO; CHG MERRIDIAN US FINA
Classification:	PERSONAL		C/O ALTUS GROUP US INC
County:	OAKLAND		PO BOX 1610
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE		26000 EVERGREEN RD., BOX 2055
School District:	SOUTHFIELD PUBLIC SCHOOLS		SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$16,740	\$41,890	\$41,890	\$25,150

<b>TAXABLE VALUE</b>				
2022	\$16,740	\$41,890	\$41,890	\$25,150

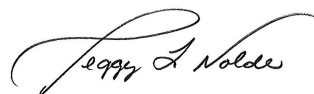
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0581**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	76-99-70-295-823	Property Owner:	POM MANAGEMENT SERVICES LLC
Classification:	PERSONAL		C/O TAX DEPT
County:	OAKLAND		6240 LAKE OSPREY DR
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	SARASOTA, FL 34240-8421
Village:	NONE		JUSTIN E. PRYBYLSKI
School District:	SOUTHFIELD PUBLIC SCHOOLS		26000 EVERGREEN RD., BOX 2055
			SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$20,340	\$20,340	\$20,340
<b>TAXABLE VALUE</b>				
2022	\$0	\$20,340	\$20,340	\$20,340

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0582**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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: 76-99-70-312-123 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCHOOLS	Property Owner: SOUTHFIELD KIDS DENTIST C/O TAX DEPT 18900 W 10 MILE RD SOUTHFIELD, MI 48075-2669 Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$0	\$122,980	\$122,980	\$122,980
 <b>TAXABLE VALUE</b>				
2022	\$0	\$122,980	\$122,980	\$122,980

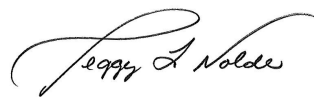
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0584**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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.

<p>Parcel Code: 76-99-73-039-851</p> <p>Classification: PERSONAL</p> <p>County: OAKLAND</p> <p>Assessment Unit: CITY OF SOUTHFIELD</p> <p>Village: NONE</p> <p>School District: SOUTHFIELD PUBLIC SCHOOLS</p>	<p>Property Owner: LASIK VISION INSTITUTE; KISMET NEW VISION HOLDING C/O TAX DEPT 7840 MONTGOMERY RD CINCINNATI, OH 45236-4301</p> <p>Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$75,000	\$76,490	\$76,490	\$1,490
2021	\$73,760	\$100,110	\$100,110	\$26,350
 <b>TAXABLE VALUE</b>				
2022	\$75,000	\$76,490	\$76,490	\$1,490
2021	\$73,760	\$100,110	\$100,110	\$26,350

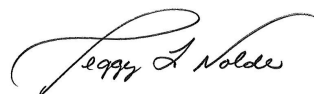
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-23-0586

Issued June 12 2024

The State Tax Commission, at a meeting held on June 11, 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:	76-99-75-320-423	Property Owner:	FILTRA SYSTEMS COMPANY LLC
Classification:	PERSONAL		C/O TAX DEPT
County:	OAKLAND		4000 TOWN CTR STE 800
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48075-1405
Village:	NONE		JUSTIN E. PRYBYLSKI
School District:	SOUTHFIELD PUBLIC SCHOOLS		26000 EVERGREEN RD., BOX 2055
			SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2023	\$20,000	\$700,640	\$700,640	\$680,640

<b>TAXABLE VALUE</b>				
2023	\$20,000	\$700,640	\$700,640	\$680,640

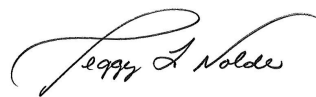
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0587**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	76-99-75-563-954	Property Owner:	DISNEY WORLDWIDE SERVICES INC
Classification:	PERSONAL	TAX DEPT	PO BOX 471010
County:	OAKLAND	KISSIMMEE, FL 34747-9010	
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	JUSTIN E. PRYBYLSKI
Village:	NONE	26000 EVERGREEN RD., BOX 2055	
School District:	SOUTHFIELD PUBLIC SCHOOLS	SOUTHFIELD, MI 48037-2055	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$13,170	\$25,000	\$25,000	\$11,830
2021	\$12,300	\$12,740	\$12,740	\$440
<b>TAXABLE VALUE</b>				
2022	\$13,170	\$25,000	\$25,000	\$11,830
2021	\$12,300	\$12,740	\$12,740	\$440

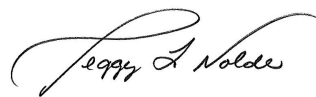
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

Docket Number: **154-23-0588**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	76-99-76-288-121	Property Owner:	OCTAPHARMA PLASMA
Classification:	PERSONAL		TAX DEPT
County:	OAKLAND		19813 W 12 MILE RD
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 78076
Village:	NONE		JUSTIN E. PRYBYLSKI
School District:	SOUTHFIELD PUBLIC SCHOOLS		26000 EVERGREEN RD., BOX 2055
			SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$15,000	\$187,700	\$187,700	\$172,700
2021	\$5,000	\$222,180	\$222,180	\$217,180
<b>TAXABLE VALUE</b>				
2022	\$15,000	\$187,700	\$187,700	\$172,700
2021	\$5,000	\$222,180	\$222,180	\$217,180

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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0589**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	76-99-76-469-232	Property Owner:	LANDMARK HEALTH
Classification:	PERSONAL		TAX DEPT
County:	OAKLAND		PO BOX 5167
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	HINSDALE, IL 60522
Village:	NONE		JUSTIN E. PRYBYLSKI
School District:	SOUTHFIELD PUBLIC SCHOOLS		26000 EVERGREEN RD., BOX 2055
			SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$800	\$15,880	\$15,880	\$15,080
 <b>TAXABLE VALUE</b>				
2022	\$800	\$15,880	\$15,880	\$15,080

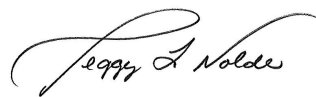
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0590**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	76-99-79-106-146	Property Owner:	CONTINENTAL AUTOMOTIVE SYSTEMS INC
Classification:	PERSONAL		C/O TAX DEPT
County:	OAKLAND		1830 MACMILLAN PARK DR
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	FORT MILL, SC 29707-7712
Village:	NONE		JUSTIN E. PRYBYLSKI
School District:	SOUTHFIELD PUBLIC SCHOOLS		26000 EVERGREEN RD., BOX 2055
			SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$357,890	\$825,760	\$825,760	\$467,870
2021	\$432,820	\$616,440	\$616,440	\$183,620
<b>TAXABLE VALUE</b>				
2022	\$357,890	\$825,760	\$825,760	\$467,870
2021	\$432,820	\$616,440	\$616,440	\$183,620

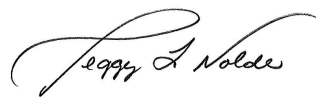
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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0591**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	76-99-79-228-739	Property Owner:	LINDE GAS NORTH AMERICA LLC; AKA: LINDE LLC
Classification:	PERSONAL		C/O TAX DEPT
County:	OAKLAND		10 RIVERVIEW DR
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DANBURY, CT 06810-6268
Village:	NONE		JUSTIN E. PRYBYLSKI
School District:	SOUTHFIELD PUBLIC SCHOOLS		26000 EVERGREEN RD., BOX 2055
			SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2023	\$0	\$50,460	\$50,460	\$50,460
 <b>TAXABLE VALUE</b>				
2023	\$0	\$50,460	\$50,460	\$50,460

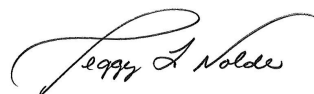
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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0593**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	76-99-81-349-519	Property Owner:	VHS PHYSICIANS OF MICHIGAN
Classification:	PERSONAL		C/O PROPERTY VALUATION SER
County:	OAKLAND		14400 METCALF AVE
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	OVERLAND PARK, KS 66223-2989
Village:	NONE		JUSTIN E. PRYBYLSKI
School District:	SOUTHFIELD PUBLIC SCHOOLS		26000 EVERGREEN RD., BOX 2055
			SOUTHFIELD, MI 48037-2055

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2022	\$117,120	\$193,550	\$193,550	\$76,430
2021	\$158,280	\$206,670	\$206,670	\$48,390
<b>TAXABLE VALUE</b>				
2022	\$117,120	\$193,550	\$193,550	\$76,430
2021	\$158,280	\$206,670	\$206,670	\$48,390

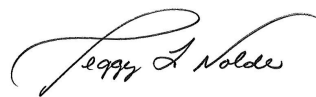
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0623**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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: 40-11-226-031 Classification: REAL County: GENESEE Assessment Unit: CITY OF FLINT Village: NONE School District: FLINT CITY SCHOOL DISTRICT	Property Owner: ZONE 6 LLC 1665 N CHEVROLET AVE FLINT, MI 48504  Assessing Officer / Equalization Director: STACEY KAAKE 1101 S. SAGINAW STREET FLINT, MI 48502
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2023	\$0	\$67,100	\$67,100	\$67,100
 <b>TAXABLE VALUE</b>				
2023	\$0	\$67,100	\$67,100	\$67,100

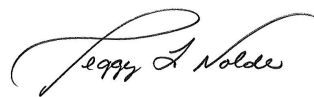
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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0624**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	40-02-404-027	Property Owner:	KING, JOSEPH
Classification:	REAL		2401 LAWNDAL AVE
County:	GENESEE		FLINT, MI 48502
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	STACEY KAAKE
Village:	NONE		1101 S. SAGINAW STREET
School District:	FLINT CITY SCHOOL DISTRICT		FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2023	\$1,600	\$9,900	\$9,900	\$8,300
2022	\$1,400	\$9,100	\$9,100	\$7,700
2021	\$1,300	\$7,800	\$7,800	\$6,500
<b>TAXABLE VALUE</b>				
2023	\$1,400	\$7,616	\$7,616	\$6,216
2022	\$1,342	\$7,253	\$7,253	\$5,911
2021	\$1,300	\$7,021	\$7,021	\$5,721

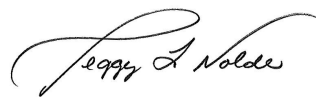
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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Peggy L. Nolde  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0635**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	64-99-00-013-086	Property Owner:	GFL ENVIRONMENTAL USA, INC
Classification:	PERSONAL		PO BOX 80615
County:	OAKLAND		INDIANPOLIS, IN 46280
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		250 ELIZABETH LAKE RD. STE. 1000W
School District:	SCHOOL DISTRICT OF THE CITY O		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2023	\$0	\$1,196,140	\$1,196,140	\$1,196,140
2022	\$74,330	\$999,530	\$999,530	\$925,200
2021	\$54,130	\$843,160	\$843,160	\$789,030
<b>TAXABLE VALUE</b>				
2023	\$0	\$1,196,140	\$1,196,140	\$1,196,140
2022	\$74,330	\$999,530	\$999,530	\$925,200
2021	\$54,130	\$843,160	\$843,160	\$789,030

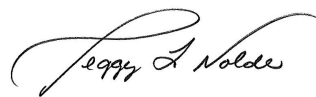
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0636**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	04-99-12-001-663	Property Owner:	DETROIT DENTAL COMPANY
Classification:	PERSONAL		1665 12 MILE ROAD
County:	OAKLAND		BERKLEY, MI 48072
Assessment Unit:	CITY OF BERKLEY	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		250 ELIZABETH LAKE RD. STE. 1000W
School District:	BERKLEY SCHOOL DISTRICT		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2023	\$95,970	\$125,100	\$125,100	\$29,130
2022	\$67,810	\$134,740	\$134,740	\$66,930
2021	\$65,640	\$116,640	\$116,640	\$51,000
<b>TAXABLE VALUE</b>				
2023	\$95,970	\$125,100	\$125,100	\$29,130
2022	\$67,810	\$134,740	\$134,740	\$66,930
2021	\$65,640	\$116,640	\$116,640	\$51,000

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.

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Peggy L. Nolde  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

Docket Number: **154-23-0664**

**Issued June 12 2024**

The State Tax Commission, at a meeting held on June 11, 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:	014-01-400-003-05	Property Owner:	HOWARD, ALEXANDREA
Classification:	636		101 E LANSING RD
County:	SHIAWASSEE		MORRICE, MI 48857
Assessment Unit:	TWP. OF PERRY	Assessing Officer / Equalization Director:	TINA M WRIGHT
Village:	Village of MORRICE		2770 W ELLSWORTH RD
School District:	MORRICE AREA SCHOOLS		PERRY, MI 48872

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2023	\$0	\$105,800	\$105,800	\$105,800

<b>TAXABLE VALUE</b>				
2023	\$0	\$58,747	\$58,747	\$58,747

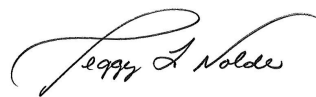
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Chairperson

