

Sec. 154. (1) If the state tax commission determines that property subject to the collection of taxes under this act, including property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, has been incorrectly reported or omitted for any previous year, but not to exceed the current assessment year and 2 years immediately preceding the date the incorrect reporting or omission was discovered and disclosed to the state tax commission, the state tax commission shall place the corrected assessment value for the appropriate years on the appropriate assessment roll. The state tax commission shall issue an order certifying to the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made the amount of taxes due as computed by the correct annual rate of taxation for each year except the current year. Taxes computed under this section shall not be spread against the property for a period before the last change of ownership of the property.

(2) If an assessment change made under this section results in increased property taxes, the additional taxes shall be collected by the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or by the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made. Not later than 20 days after receiving the order certifying the amount of taxes due under subsection (1), the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made shall submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property on which the additional taxes are assessed, if different than a person named in the order, by first-class mail, address correction requested. Except for real property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, and for real property only, if the additional taxes remain unpaid on the March 1 in the year immediately succeeding the year in which the state tax commission issued the order certifying the additional taxes under subsection (1), the real property on which the additional taxes are due shall be returned as delinquent to the county treasurer. Real property returned for delinquent taxes under this section, and upon which taxes, interest, penalties, and fees remain unpaid after the property is returned as delinquent to the county treasurer, is subject to forfeiture, foreclosure, and sale for the enforcement and collection of the delinquent taxes as provided in sections 78 to 79a.

(3) Except as otherwise provided in subsection (4), a corrected tax bill based on an assessment roll corrected for incorrectly reported or omitted personal property that is issued after the effective date of the amendatory act that added this subsection shall include penalty and interest at the rate of 1.25% per month or fraction of a month from the date the taxes originally could have been paid without interest or penalty. If the tax bill has not been paid within 60 days after the corrected tax bill is issued, interest shall again begin to accrue at the rate of 1.25% per month or fraction of a month.

(4) If a person requests that an increased assessment due to incorrectly reported or omitted personal property be added to the assessment roll under this section before March 1, 2004 with respect to statements filed or required to be filed under section 19 for taxes levied before January 1, 2004, and the corrected tax bill issued under this subsection is paid within 30 days after the corrected tax bill is issued, that person is not liable for any penalty or interest on that portion of the additional tax attributable to the increased assessment resulting from that request. However, a person who pays a corrected tax bill issued under this subsection more than 30 days after the corrected tax bill is issued is liable for the penalties and interest imposed under subsection (3).

(5) Except as otherwise provided in this section, the treasurer of the local tax collecting unit or the county treasurer shall disburse the payments of interest received to this state and to a city, township, village, school district, county, and authority, in the same proportion as required for the disbursement of taxes collected under this act. The amount to be disbursed to a local school district, except for that amount of interest attributable to mills levied under section 1211(2) or 1211c of the revised school code, 1976 PA 451, MCL 380.1211 and 380.1211c, and mills that are not included as mills levied for school operating purposes under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963. For an intermediate school district receiving state aid under section 56, 62, or 81 of the state school aid act of 1979, 1979 PA 94, MCL 388.1656, 388.1662, and 388.1681, of the interest that would otherwise be disbursed to or retained by the intermediate school district, all or a portion, to be determined on the basis of the tax rates being utilized to compute the amount of the state school aid, shall be paid instead to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(6) If an assessment change made under this section results in a decreased tax liability, a refund of excess tax payments shall be made by the county treasurer and shall include interest at the rate of 1% per month or fraction of a month for taxes levied before January 1, 1997 and interest at the rate provided under section 37 of the tax tribunal act, 1973 PA 186, MCL 205.737, for taxes levied after December 31, 1996, from the date of the payment of the tax to the date of the payment of the refund. The county treasurer shall charge a refund of excess tax payments under this subsection to the various taxing jurisdictions in the same proportion as the taxes levied.

(7) A person to whom property is assessed under this section may appeal the state tax commission's order to the Michigan tax tribunal.

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

As Amended by

2003 Public Act No. 247,

Approved December 29, 2003

**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 14 2024**

Docket Number: **154-23-0142**

The State Tax Commission, at a meeting held on May 13, 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:	12-99-02-245-250	Property Owner:	RHD INC
Classification:	PERSONAL		20950 MAC ARTHUR BLVD
County:	MACOMB		WARREN MI 48089-3090
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MITCHELL ELROD
Village:	NONE		1 CITY SQUARE STE 310
School District:	VAN DYKE PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2023	\$115,000	\$133,224	\$133,224	\$18,224
 TAXABLE VALUE				
2023	\$115,000	\$133,224	\$133,224	\$18,224

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

Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 14 2024**

Docket Number: **154-23-0188**

The State Tax Commission, at a meeting held on May 13, 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:	42-206-53-000-005	Property Owner:	TOMASI PAUL J TRUSTEE
Classification:	REAL		498 TOMASI ROAD
County:	KEWEENAW		MOHAWK, MI 49950
Assessment Unit:	TWP. OF EAGLE HARBOR	Assessing Officer / Equalization Director:	RICH PROBST, JR
Village:	NONE		321 CENTER STREET
School District:	PUBLIC SCHOOLS OF CALUMET-LA		EAGLE HARBOR, MI 49950

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$72,000	\$118,817	\$118,817	\$46,817
2022	\$66,000	\$116,903	\$116,903	\$50,903
TAXABLE VALUE				
2021	\$68,195	\$117,583	\$117,583	\$49,388
2022	\$66,000	\$116,903	\$116,903	\$50,903

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

Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 14 2024**

Docket Number: **154-23-0192**

The State Tax Commission, at a meeting held on May 13, 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:	42-206-53-000-004	Property Owner:	LLOYD, MEILLER; TRUST, JEANNE
Classification:	REAL		1510 TWILIGHT TRAIL
County:	KEWEENAW		MADISON, WI 53716
Assessment Unit:	TWP. OF EAGLE HARBOR	Assessing Officer / Equalization Director:	RICH PROBST, JR
Village:	NONE		321 CENTER STREET
School District:	PUBLIC SCHOOLS OF CALUMET-LA		EAGLE HARBOR, MI 49950

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$105,557	\$58,740	\$58,740	(\$46,817)
2022	\$104,748	\$53,845	\$53,845	(\$50,903)
TAXABLE VALUE				
2021	\$100,793	\$52,127	\$52,127	(\$48,666)
2022	\$104,119	\$53,845	\$53,845	(\$50,274)

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

Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 14 2024**

Docket Number: **154-23-0195**

The State Tax Commission, at a meeting held on May 13, 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:	FR0-118-1075-00	Property Owner:	ALLMAN, TROY
Classification:	REAL		10572 PENTECOST HWY
County:	LENAWEE		ONSTED, MI 49265
Assessment Unit:	TWP. OF FRANKLIN	Assessing Officer / Equalization Director:	RUTH SCOTT
Village:	NONE		P.O. BOX 370
School District:	ONSTED COMMUNITY SCHOOLS		SPRING ARBOR, MI 49283

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$54,200	\$22,700	\$22,700	(\$31,500)
2022	\$72,900	\$26,800	\$26,800	(\$46,100)
TAXABLE VALUE				
2021	\$51,865	\$22,700	\$22,700	(\$29,165)
2022	\$53,576	\$23,449	\$23,449	(\$30,127)

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

Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 14 2024**

Docket Number: **154-23-0198**

The State Tax Commission, at a meeting held on May 13, 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: 75-112-99-0001-000	Property Owner: SOLAK, BRANDON
Classification: REAL	34375 WILLOW
County: WAYNE	NEW BOSTON, MI 48164
Assessment Unit: CHARTER TWP. OF HURON	Assessing Officer / Equalization Director:
Village: NONE	JENNIFER E. STAMPER
School District: HURON SCHOOL DISTRICT	22950 HURON RIVER DR.
	NEW BOSTON, MI 48164

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2022	\$0	\$132,600	\$132,600	\$132,600
2023	\$0	\$136,700	\$136,700	\$136,700
 TAXABLE VALUE				
2022	\$0	\$83,412	\$83,412	\$83,412
2023	\$0	\$87,582	\$87,582	\$87,582

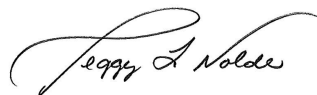
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-23-0212**

Issued May 14 2024

The State Tax Commission, at a meeting held on May 13, 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:	41-01-51-116-501	Property Owner:	WEST MICHIGAN ANIMAL EMERGENCY / NVA AEH VETERINARY MANAGEMENT LLC	
Classification:	PERSONAL		c/o ADVANTAX	
County:	KENT		2500 WESTFIELD DR #202	
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER	
Village:	NONE		300 MONROE AVENUE N.W.	
School District:	GRAND RAPIDS PUBLIC SCHOOLS		GRAND RAPIDS, MI 49503	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2022	\$201,800	\$306,700	\$306,700	\$104,900

TAXABLE VALUE				
2022	\$201,800	\$306,700	\$306,700	\$104,900

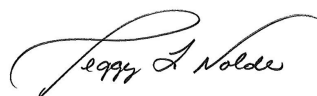
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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
Issued May 14 2024**

Docket Number: **154-23-0221**

The State Tax Commission, at a meeting held on May 13, 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:	41-17-20-481-052	Property Owner:	GROOT, ELIZABETH ANN
Classification:	REAL		4324 REDBUSH DR SW
County:	KENT		GRANDVILLE, MI 49418
Assessment Unit:	CITY OF GRANDVILLE	Assessing Officer / Equalization Director:	CHARLES DECATOR
Village:	NONE		3195 WILSON AVENUE S.W.
School District:	GRANDVILLE PUBLIC SCHOOLS		GRANDVILLE, MI 49418

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2023	\$126,500	\$120,300	\$120,300	(\$6,200)
 TAXABLE VALUE				
2023	\$101,312	\$96,347	\$96,347	(\$4,965)

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

Peggy L. Nolde
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-23-0233

Issued May 14 2024

The State Tax Commission, at a meeting held on May 13, 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-11-07-459-160	Property Owner:	BRUNER, ERIC
Classification:	REAL		2443 CARRIAGE WAY
County:	WASHTENAW		YPSILANTI, MI 48197
Assessment Unit:	CHARTER TWP. OF YPSILANTI	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		7200 S. HURON RIVER DRIVE
School District:	YPSILANTI COMMUNITY SCHOOLS		YPSILANTI, MI 48197

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$0	\$123,200	\$123,200	\$123,200
TAXABLE VALUE				
2023	\$0	\$73,869	\$73,869	\$73,869

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 14 2024**

Docket Number: **154-23-0238**

The State Tax Commission, at a meeting held on May 13, 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:	16-11-62-300-160	Property Owner:	KJK BUILDERS
Classification:	PERSONAL		44902 VIC WERTZ
County:	MACOMB		CLINTON TOWNSHIP, MI 48036
Assessment Unit:	CHARTER TWP. OF CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	L'ANSE CREUSE PUBLIC SCHOOLS		CLINTON TWP, MI 48038

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2023	\$9,000	\$1,800	\$1,800	(\$7,200)
 TAXABLE VALUE				
2023	\$9,000	\$1,800	\$1,800	(\$7,200)

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

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

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

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

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

Peggy L. Nolde

Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 14 2024**

Docket Number: **154-23-0272**

The State Tax Commission, at a meeting held on May 13, 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:	5-148400000	Property Owner:	WILLIAMS, JIMMIE
Classification:	REAL		209 E ROBINSON ST
County:	JACKSON		JACKSON, MI 49203
Assessment Unit:	CITY OF JACKSON	Assessing Officer / Equalization Director:	JASON M. YOAKAM
Village:	NONE		161 W. MICHIGAN AVENUE
School District:	JACKSON PUBLIC SCHOOLS		JACKSON, MI 49201

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2021	\$21,750	\$21,750	\$21,750	\$0
 TAXABLE VALUE				
2021	\$15,045	\$7,104	\$7,104	(\$7,941)

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

Peggy L. Nolde
Chairperson



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

Docket Number: **154-23-0282**

Issued May 14 2024

The State Tax Commission, at a meeting held on May 13, 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:	41-50-58-024-144	Property Owner:	PRAISE SIGN COMPANY LLC
Classification:	PERSONAL		3404 BUSCH DR SW STE F
County:	KENT		GRANDVILLE, MI 49418
Assessment Unit:	CITY OF GRANDVILLE	Assessing Officer / Equalization Director:	CHARLES DECATOR
Village:	NONE		3195 WILSON AVENUE S.W.
School District:	GRANDVILLE PUBLIC SCHOOLS		GRANDVILLE, MI 49418

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$103,900	\$170,100	\$170,100	\$66,200

TAXABLE VALUE				
2023	\$103,900	\$170,100	\$170,100	\$66,200

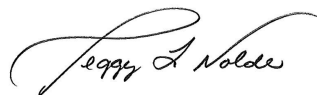
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib 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: **154-23-0316**

Issued May 14 2024

The State Tax Commission, at a meeting held on May 13, 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:	74-03-515-0060-000	Property Owner:	WILSON, ASHLEY
Classification:	REAL		2842 GRATIOT AVE
County:	SAINT CLAIR		MARYSVILLE, MI 48040
Assessment Unit:	CITY OF MARYSVILLE	Assessing Officer / Equalization Director:	ANN M. RATLIFF
Village:	NONE		1255 DELEWARE
School District:	MARYSVILLE PUBLIC SCHOOL DIS		MARYSVILLE, MI 48040

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$0	\$94,900	\$94,900	\$94,900
TAXABLE VALUE				
2023	\$0	\$89,742	\$89,742	\$89,742

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).

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: 154-23-0333

Issued May 14 2024

The State Tax Commission, at a meeting held on May 13, 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:	33-01-01-28-303-001	Property Owner:	HARRIS, ELAYNA T; BUEHLER, MATTHEW
Classification:	REAL		3001 Atlas Ave
County:	INGHAM		Lansing, MI 48910
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	JENNIFER M. CZEISZPERGER
Village:	NONE		124 WEST MICHIGAN
School District:	LANSING SCHOOL DISTRICT		LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$0	\$43,600	\$43,600	\$43,600
TAXABLE VALUE				
2023	\$0	\$32,454	\$32,454	\$32,454

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

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 14 2024**

Docket Number: **154-23-0391**

The State Tax Commission, at a meeting held on May 13, 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:	16-11-48-150-001	Property Owner:	VERSONA
Classification:	REAL		PO BOX 2879
County:	MACOMB		WOODSTOCK, GA 30188
Assessment Unit:	CHARTER TWP. OF CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	CHIPPEWA VALLEY SCHOOLS		CLINTON TWP, MI 48038

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2023	\$249,600	\$29,600	\$29,600	(\$220,000)
2022	\$237,700	\$34,300	\$34,300	(\$203,400)
2021	\$237,700	\$39,100	\$39,100	(\$198,600)
TAXABLE VALUE				
2023	\$249,600	\$29,600	\$29,600	(\$220,000)
2022	\$237,700	\$34,300	\$34,300	(\$203,400)
2021	\$237,700	\$39,100	\$39,100	(\$198,600)

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: **154-23-0393**

Issued May 14 2024

The State Tax Commission, at a meeting held on May 13, 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:	10-025-011-00	Property Owner:	SALENBIEN, HAROLD; SALENBIEN, DARLENE
Classification:	REAL		
County:	MONROE		
Assessment Unit:	TWP. OF LONDON	Assessing Officer / Equalization Director:	JULIE DUROCHER
Village:	NONE		13613 TUTTLEHILL ROAD
School District:	DUNDEE COMMUNITY SCHOOLS		MILAN, MI 48160

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$753,700	\$597,842	\$597,842	(\$155,858)
2022	\$675,700	\$531,561	\$531,561	(\$144,139)
2021	\$621,700	\$502,640	\$502,640	(\$119,060)
TAXABLE VALUE				
2023	\$573,756	\$457,970	\$457,970	(\$115,786)
2022	\$546,435	\$436,162	\$436,162	(\$110,273)
2021	\$528,979	\$422,228	\$422,228	(\$106,751)

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 14 2024**

Docket Number: **154-23-0406**

The State Tax Commission, at a meeting held on May 13, 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:	59-015-003-555-10	Property Owner:	COYNE SR, TROY D
Classification:	REAL		20925 LAKE MONTCALM RD
County:	MONTCALM		HOWARD CITY, MI 49329
Assessment Unit:	TWP. OF PIERSON	Assessing Officer / Equalization Director:	JANE E. KOLBE
Village:	Village of PIERSON		21156 W. CANNONVILLE
School District:	TRI COUNTY AREA SCHOOLS		PIERSON, MI 49369

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$0	\$63,800	\$63,800	\$63,800
TAXABLE VALUE				
2023	\$0	\$53,781	\$53,781	\$53,781

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

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

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

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

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



Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 14 2024**

Docket Number: **154-23-0613**

The State Tax Commission, at a meeting held on May 13, 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:	111-033-100-020-02	Property Owner:	SMJ LAKESHORE LLC
Classification:	REAL		3479 LAKESHORE ROAD
County:	SANILAC		DECKERVILLE, MI 48427
Assessment Unit:	TWP. OF FORESTER	Assessing Officer / Equalization Director:	MARK FOSTER
Village:	NONE		3900 GOETZE RD.
School District:	DECKERVILLE COMMUNITY SCHO		DECKERVILLE, MI 48427

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2023	\$208,300	\$152,600	\$152,600	(\$55,700)
2022	\$119,000	\$119,000	\$119,000	\$0
2021	\$186,600	\$131,400	\$131,400	(\$55,200)
TAXABLE VALUE				
2023	\$124,950	\$124,950	\$124,950	\$0
2022	\$119,000	\$119,000	\$119,000	\$0
2021	\$106,987	\$85,201	\$85,201	(\$21,786)

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

Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 14 2024**

Docket Number: **154-23-0634**

The State Tax Commission, at a meeting held on May 13, 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:	24-99-46-000-158	Property Owner:	POWERTRAIN TRANSFORMERS
Classification:	PERSONAL		1605 BONNER ST
County:	OAKLAND		FERNDALE, MI 48220
Assessment Unit:	CITY OF FERNDALE	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		250 ELIZABETH LAKE RD. STE. 1000W
School District:	HAZEL PARK CITY SCHOOL DISTRI		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2023	\$7,470	\$23,200	\$23,200	\$15,730
2022	\$7,720	\$23,220	\$23,220	\$15,500
2021	\$7,470	\$25,230	\$25,230	\$17,760
TAXABLE VALUE				
2023	\$7,470	\$23,200	\$23,200	\$15,730
2022	\$7,720	\$23,220	\$23,220	\$15,500
2021	\$7,470	\$25,230	\$25,230	\$17,760

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

Peggy L. Nolde
Chairperson



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

Docket Number: **154-23-0637**

Issued May 14 2024

The State Tax Commission, at a meeting held on May 13, 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:	16-99-00-015-027	Property Owner:	BURN FITNESS
Classification:	PERSONAL		1185 W 14 MILE RD
County:	OAKLAND		CLAWSON, MI 48017
Assessment Unit:	CITY OF CLAWSON	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		250 ELIZABETH LAKE RD. STE. 1000W
School District:	CLAWSON CITY SCHOOL DISTRICT		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$93,190	\$118,650	\$118,650	\$25,460
2022	\$103,170	\$131,550	\$131,550	\$28,380
2021	\$27,260	\$142,760	\$142,760	\$115,500
TAXABLE VALUE				
2023	\$93,190	\$118,650	\$118,650	\$25,460
2022	\$103,170	\$131,550	\$131,550	\$28,380
2021	\$27,260	\$142,760	\$142,760	\$115,500

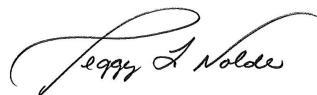
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-23-0641**

Issued May 14 2024

The State Tax Commission, at a meeting held on May 13, 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:	16-99-00-020-010	Property Owner:	WHITE WOLF JAPANESE PATISSERIE
Classification:	PERSONAL		3701 ALGONQUIN RD STE 460
County:	OAKLAND		ROLLING MEADOWS, IL 60008
Assessment Unit:	CITY OF CLAWSON	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		250 ELIZABETH LAKE RD. STE. 1000W
School District:	CLAWSON CITY SCHOOL DISTRIC		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$137,520	\$173,250	\$173,250	\$35,730
2022	\$154,220	\$194,710	\$194,710	\$40,490
2021	\$170,040	\$217,020	\$217,020	\$46,980
TAXABLE VALUE				
2023	\$137,520	\$173,250	\$173,250	\$35,730
2022	\$154,220	\$194,710	\$194,710	\$40,490
2021	\$170,040	\$217,020	\$217,020	\$46,980

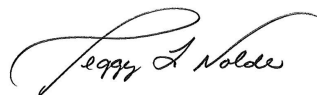
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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 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: **154-23-0642**

Issued May 14 2024

The State Tax Commission, at a meeting held on May 13, 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: 12-99-00-002-038	Property Owner: TRIMAS CORP
Classification: PERSONAL	38505 WOODWARD AVE STE 200
County: OAKLAND	BLOOMFIELD HILLS, MI 48304
Assessment Unit: CITY OF BLOOMFIELD HILLS	Assessing Officer / Equalization Director:
Village: NONE	MICHEAL R. LOHMEIER
School District: BLOOMFIELD HILLS SCHOOL DIST	250 ELIZABETH LAKE RD. STE. 1000W
	PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2023	\$164,730	\$191,780	\$191,780	\$27,050
2022	\$185,620	\$218,920	\$218,920	\$33,300
2021	\$215,830	\$241,870	\$241,870	\$26,040
TAXABLE VALUE				
2023	\$164,730	\$191,780	\$191,780	\$27,050
2022	\$185,620	\$218,920	\$218,920	\$33,300
2021	\$215,830	\$241,870	\$241,870	\$26,040

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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

Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 14 2024**

Docket Number: **154-23-0665**

The State Tax Commission, at a meeting held on May 13, 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:	111-033-100-020-03	Property Owner:	KREINER, JAMES; KREINER, LORI
Classification:	REA;		5980 E DECKERVILLE ROAD
County:	SANILAC		DECKERVILLE, MI 48427
Assessment Unit:	TWP. OF FORESTER	Assessing Officer / Equalization Director:	MARK FOSTER
Village:	NONE		3900 GOETZE RD.
School District:	DECKERVILLE COMMUNITY SCHO		DECKERVILLE, MI 48427

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2023	\$0	\$32,200	\$32,200	\$32,200
2022	\$0	\$34,000	\$34,000	\$34,000
2021	\$0	\$33,600	\$33,600	\$33,600
TAXABLE VALUE				
2023	\$0	\$23,629	\$23,629	\$23,629
2022	\$0	\$22,504	\$22,504	\$22,504
2021	\$0	\$21,786	\$21,768	\$21,768

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Chairperson

