

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: **154-2023-0619**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 20-00-189-245 Classification: PERSONAL County: GENESEE Assessment Unit: CITY OF FLINT Village: NONE School District: FLINT CITY SCHOOL DISTRICT	Property Owner: SPORTLITE GRILL, INC 4395 MEADOWS AVE GRAND BLANC, MI 48439 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)
ASSESSED VALUE				
2023	\$21,000	\$0	\$0	(\$21,000)
2022	\$18,500	\$0	\$0	(\$18,500)
 TAXABLE VALUE				
2023	\$3,434	\$0	\$0	(\$3,434)
2022	\$3,271	\$0	\$0	(\$3,271)

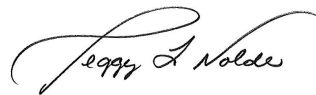
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-2023-0620**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 20-00-189-440 Classification: PERSONAL County: GENESEE Assessment Unit: CITY OF FLINT Village: NONE School District: FLINT CITY SCHOOL DISTRICT	Property Owner: DASA INTERNATIONAL, LLC; dba SHAWARMA BITE 11472 ROBIN HILL DR PLAIN CITY, MI 43064 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)
ASSESSED VALUE				
2023	\$9,900	\$0	\$0	(\$9,900)
2022	\$8,700	\$0	\$0	(\$8,700)
2021	\$5,800	\$0	\$0	(\$5,800)
TAXABLE VALUE				
2023	\$4,817	\$0	\$0	(\$4,817)
2022	\$4,588	\$0	\$0	(\$4,588)
2021	\$4,442	\$0	\$0	(\$4,442)

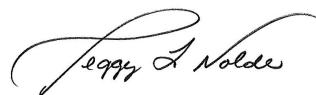
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-2024-0335**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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: 76-99-10-032-034 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCHOOLS	Property Owner: SIMPLE ADVENTURES; C/O TAX DEPT 3365 NICHOLS RD AUBURN HILLS MI 48326 Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$0	\$96,510	\$96,510	\$96,510
2022	\$0	\$19,150	\$19,150	\$19,150
TAXABLE VALUE				
2023	\$0	\$96,510	\$96,510	\$96,510
2022	\$0	\$19,150	\$19,150	\$19,150

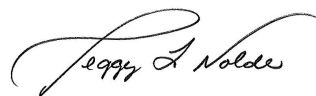
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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 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: **154-2024-0336**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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:	76-99-71-062-800	Property Owner:	SUN COMMUNITIES
Classification:	PERSONAL		27777 FRANKLIN RD STE 200
County:	OAKLAND		SOUTHFIELD MI 48034
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)
ASSESSED VALUE				
2024	\$2,951,450	\$3,080,030	\$3,080,030	\$128,580
2023	\$2,404,530	\$3,249,590	\$3,249,590	\$845,060
TAXABLE VALUE				
2024	\$2,951,450	\$3,080,030	\$3,080,030	\$128,580
2023	\$2,404,530	\$3,249,590	\$3,249,590	\$845,060

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: **154-2024-0337**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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: 76-99-67-431-820 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCHOOLS	Property Owner: OPHTHALMIC SPECIALISTS OF MICHIGAN; COBURN KLEINFELDT EYE CLI C/O TAX DEPT 30150 TELEGRAPH RD STE 271 BINGHAM FARMS MI 48025 Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$87,200	\$146,420	\$146,420	\$59,220

TAXABLE VALUE				
2023	\$87,200	\$146,420	\$146,420	\$59,220

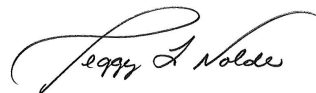
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-2024-0338**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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: 76-99-64-160-500 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCHOOLS	Property Owner: SNIPES - SOUTHFIELD FKA: ELITE MR ALLAN'S 3329 STREET RD #RM 6101 BENSALEM PA 19020 Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$50,000	\$70,800	\$70,800	\$20,800
2022	\$50,000	\$76,400	\$76,400	\$26,400
TAXABLE VALUE				
2023	\$50,000	\$70,800	\$70,800	\$20,800
2022	\$50,000	\$76,400	\$76,400	\$26,400

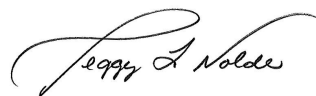
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde
Chairperson



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

Docket Number: **154-2024-0339**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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:	76-99-28-101-530	Property Owner: CBS TELEVISION STATIONS DBA; WKBD-TV; C/O FANDLGAGNON LLC 6375 S PECOS RD STE 212 LAS VEGAS NV 89120
Classification:	PERSONAL	
County:	OAKLAND	
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
Village:	NONE	
School District:	SOUTHFIELD PUBLIC SCHOOLS	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$877,460	\$1,496,420	\$1,496,420	\$618,960

TAXABLE VALUE				
2023	\$877,460	\$1,496,420	\$1,496,420	\$618,960

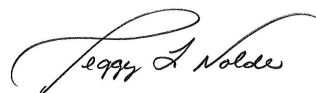
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-2024-0340**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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: 76-99-55-180-000 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCHOOLS	Property Owner: SPEEDWAY LLC #0000008848-MI FKA: SPEEDWAY SUPERAMERI C/O RYAN LLC PO BOX 4900 SCOTTSDALE AZ 85261 Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2024	\$60,650	\$66,150	\$66,150	\$5,500

TAXABLE VALUE				
2024	\$60,650	\$66,150	\$66,150	\$5,500

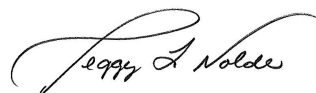
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-2024-0341**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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: 76-99-79-148-592 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCHOOLS	Property Owner: FIRST CHOICE COFFEE FKA: COFFEE CONNECTION IN 15660 MIDWEST RD #120 OAKBROOK IL 60523 Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$13,000	\$56,190	\$56,190	\$43,190
2022	\$13,000	\$55,180	\$55,180	\$42,180

TAXABLE VALUE				
2023	\$13,000	\$56,190	\$56,190	\$43,190
2022	\$13,000	\$55,180	\$55,180	\$42,180

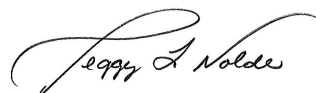
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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 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: **154-2024-0342**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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: 76-99-78-064-502 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCHOOLS	Property Owner: WOLFGANG LLC FKA: CAHOOTS STUDIOS C/O CONTROLLER 400 GALLERIA OFFICENTRE STE 410 SOUTHFIELD MI 48034 Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$40,000	\$300,310	\$300,310	\$260,310

TAXABLE VALUE				
2023	\$40,000	\$300,310	\$300,310	\$260,310

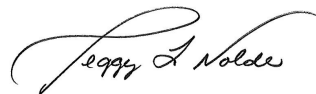
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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: **154-2024-0343**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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: 76-99-67-202-100 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY OF SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCHOOLS	Property Owner: GFS/GORDON FOOD SERVICE STORE LLC; C/O RYAN LLC PO BOX 4900 SCOTTSDALE AZ 85261 Assessing Officer / Equalization Director: JUSTIN E. PRYBYLSKI 26000 EVERGREEN RD., BOX 2055 SOUTHFIELD, MI 48037-2055
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2023	\$322,450	\$1,070,650	\$1,070,650	\$748,200

TAXABLE VALUE				
2023	\$322,450	\$1,070,650	\$1,070,650	\$748,200

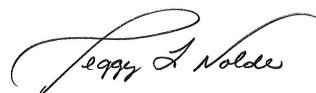
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-2024-0421**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 33-20-90-55-023-182 Classification: PERSONAL County: INGHAM Assessment Unit: CITY OF EAST LANSING Village: NONE School District: EAST LANSING SCHOOL DISTRICT	Property Owner: CONTEMPORARY MANAGEMENT SERVICES LLC 6240 LAKE OSPREY DR SARASOTA FL 34240 Assessing Officer / Equalization Director: DAVID C. LEE 410 ABBOT ROAD ROOM 109 EAST LANSING, MI 48823
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2024	\$271,100	\$150,700	\$150,700	(\$120,400)

TAXABLE VALUE				
2024	\$271,100	\$150,700	\$150,700	(\$120,400)

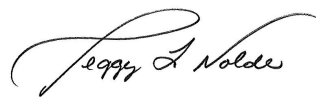
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Peggy L. Nolde
Chairperson



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

Docket Number: **154-2025-0014**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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:	33-20-90-52-529-400	Property Owner:	MERRILL LYNCH PIERCE FENNER SMITH
Classification:	PERSONAL		PO BOX 32727
County:	INGHAM		CHARLOTTE NC 28232
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOT ROAD ROOM 109
School District:	LANSING SCHOOL DISTRICT		EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2025	\$49,100	\$71,900	\$71,900	\$22,800

TAXABLE VALUE				
2025	\$49,100	\$71,900	\$71,900	\$22,800

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

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

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

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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: **154-2025-0016**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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: P-99-00-024-013 Classification: PERSONAL County: OAKLAND Assessment Unit: CHARTER TWP. OF OXFORD Village: NONE School District: OXFORD COMMUNITY SCHOOLS	Property Owner: ORANGE THEORY FITNESS 622 N LAPEER RD OXFORD MI 48371 Assessing Officer / Equalization Director: MICHEAL R. LOHMEIER 250 ELIZABETH LAKE RD. STE. 1000W PONTIAC, MI 48341
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2025	\$12,890	\$81,130	\$81,130	\$68,240
2024	\$12,500	\$96,350	\$96,350	\$83,850
 TAXABLE VALUE				
2025	\$12,890	\$81,130	\$81,130	\$68,240
2024	\$12,500	\$96,350	\$96,350	\$83,850

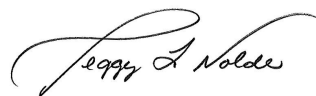
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-2025-0046**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	08-14-019-008-20	Property Owner:	RAPSON, RICHMOND; RAPSON, ALLISON
Classification:	REAL		12040 GREEN LAKE RD
County:	BARRY		MIDDLEVILLE MI 49333
Assessment Unit:	TWP. OF THORNAPPLE	Assessing Officer / Equalization Director:	DANIEL R. SCHEUERMAN
Village:	NONE		200 E. MAIN STREET
School District:	THORNAPPLE KELLOGG SCHOOLS		MIDDLEVILLE, MI 49333

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2024	\$209,500	\$184,700	\$184,700	(\$24,800)
2023	\$187,500	\$165,400	\$165,400	(\$22,100)
TAXABLE VALUE				
2024	\$145,531	\$127,487	\$127,487	(\$18,044)
2023	\$138,601	\$121,417	\$121,417	(\$17,184)

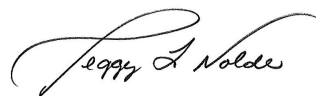
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-2025-0047**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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:	MNZ-PER-99U	Property Owner:	FAMILY DOLLAR #7453/452990
Classification:	PERSONAL		PO BOX 460389 DEPT 120
County:	WEXFORD		HOUSTON TX 77056
Assessment Unit:	CITY OF MANTON	Assessing Officer / Equalization Director:	CLIFFORD A. PORTERFIELD
Village:	NONE		437 E. DIVISION
School District:	MANTON CONSOLIDATED SCHOOL		CADILLAC, MI 49601

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2025	\$29,700	\$86,900	\$86,900	\$57,200

TAXABLE VALUE				
2025	\$29,700	\$86,900	\$86,900	\$57,200

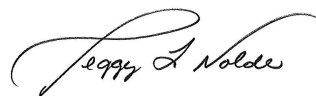
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-2025-0060**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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: 16-11-47-801-330	Property Owner: POPEYES LOUISIANA KITCHEN
Classification: PERSONAL	37930 GRATIOT AVE
County: MACOMB	CLINTON TOWNSHIP MI 48036
Assessment Unit: CHARTER TWP. OF CLINTON	Assessing Officer / Equalization Director:
Village: NONE	JAMES H. ELROD
School District: MOUNT CLEMENS COMMUNITY SC	40700 ROMEO PLANK ROAD
	CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2024	\$107,300	\$130,400	\$130,400	\$23,100
2023	\$102,200	\$137,300	\$137,300	\$35,100

TAXABLE VALUE				
2024	\$107,300	\$130,400	\$130,400	\$23,100
2023	\$102,200	\$137,300	\$137,300	\$35,100

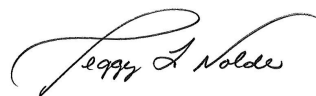
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Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



Peggy L. Nolde
Chairperson



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

Docket Number: **154-2025-0062**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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:	16-11-47-901-325	Property Owner:	ALDI STORE #084
Classification:	PERSONAL		PO BOX 460046 DEPT 801
County:	MACOMB		HOUSTON TX 77056
Assessment Unit:	CHARTER TWP. OF CLINTON	Assessing Officer / Equalization Director:	
Village:	NONE		JAMES H. ELROD
School District:	MOUNT CLEMENS COMMUNITY SC		40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2024	\$137,400	\$177,700	\$177,700	\$40,300

TAXABLE VALUE				
2024	\$137,400	\$177,700	\$177,700	\$40,300

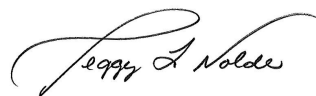
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A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at 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: **154-2025-0063**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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: 16-11-47-800-292 Classification: PERSONAL County: MACOMB Assessment Unit: CHARTER TWP. OF CLINTON Village: NONE School District: MOUNT CLEMENS COMMUNITY SC	Property Owner: ALDI STORE #079 PO BOX 460046 DEPT 801 HOUSTON TX 77056 Assessing Officer / Equalization Director: JAMES H. ELROD 40700 ROMEO PLANK ROAD CLINTON TWP, MI 48038
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2024	\$128,700	\$166,500	\$166,500	\$37,800

TAXABLE VALUE				
2024	\$128,700	\$166,500	\$166,500	\$37,800

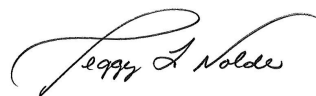
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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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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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: **154-2025-0076**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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: 12-99-06-845-410 Classification: PERSONAL County: MACOMB Assessment Unit: CITY OF WARREN Village: NONE School District: WARREN CONSOLIDATED SCHO	Property Owner: SMS RESTAURANTS LLC 30800 VANDYKE STE102 WARREN MI 48093 Assessing Officer / Equalization Director: F. SCOTT MILLER
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2025	\$20,000	\$62,391	\$62,391	\$42,391
2024	\$20,000	\$60,815	\$60,815	\$40,815
2023	\$20,000	\$51,978	\$51,978	\$31,978
TAXABLE VALUE				
2025	\$20,000	\$62,391	\$62,391	\$42,391
2024	\$20,000	\$60,815	\$60,815	\$40,815
2023	\$20,000	\$51,978	\$51,978	\$31,978

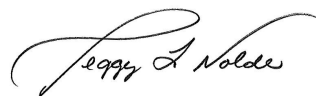
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-2025-0078**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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:	26-06-33-227-027	Property Owner:	EAKNDA, AMEER
Classification:	REAL		58838 PEMBROOKE AVE
County:	MACOMB		NEW HAVEN MI 48048
Assessment Unit:	TWP. OF LENOX	Assessing Officer / Equalization Director:	CHRISTINE H. LUCIAN
Village:	Village of NEW HAVEN		63775 GRATIOT
School District:	NEW HAVEN COMMUNITY SCHOOL		LENOX, MI 48050

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2025	\$32,100	\$166,300	\$166,300	\$134,200
2024	\$31,200	\$172,000	\$172,000	\$140,800
2023	\$28,600	\$144,100	\$144,100	\$115,500
TAXABLE VALUE				
2025	\$27,961	\$127,194	\$127,194	\$99,233
2024	\$27,121	\$123,370	\$123,370	\$96,249
2023	\$25,830	\$117,495	\$117,495	\$91,665

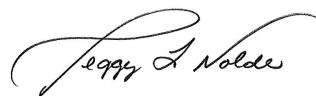
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-2025-0079**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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: 26-06-33-227-130 Classification: REAL County: MACOMB Assessment Unit: TWP. OF LENOX Village: Village of NEW HAVEN School District: NEW HAVEN COMMUNITY SCHOOL	Property Owner: MASON, KATHERINE 58659 VIRGINIA CR NEW HAVEN MI 48048 Assessing Officer / Equalization Director: CHRISTINE H. LUCIAN 63775 GRATIOT LENOX, MI 48050
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2025	\$26,700	\$164,700	\$164,700	\$138,000
2024	\$25,900	\$170,800	\$170,800	\$144,900
2023	\$23,800	\$142,600	\$142,600	\$118,800
TAXABLE VALUE				
2025	\$23,188	\$131,855	\$131,855	\$108,667
2024	\$22,491	\$127,890	\$127,890	\$105,399
2023	\$21,420	\$121,800	\$121,800	\$100,380

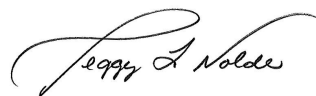
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-2025-0080**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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: 26-06-34-199-080 Classification: REAL County: MACOMB Assessment Unit: TWP. OF LENOX Village: Village of NEW HAVEN School District: NEW HAVEN COMMUNITY SCHOOL	Property Owner: TURNER, TIFFANY 58306 RIVER OAKS DRIVE NEW HAVEN MI 48048 Assessing Officer / Equalization Director: CHRISTINE H. LUCIAN 63775 GRATIOT LENOX, MI 48050
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2025	\$35,700	\$165,700	\$165,700	\$130,000
2024	\$31,100	\$160,500	\$160,500	\$129,400
2023	\$29,900	\$145,300	\$145,300	\$115,400
TAXABLE VALUE				
2025	\$32,064	\$139,584	\$139,584	\$107,520
2024	\$31,100	\$135,387	\$135,387	\$104,287
2023	\$29,900	\$128,940	\$128,940	\$99,040

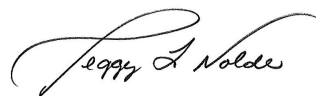
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls 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: **154-2025-0081**

Issued August 20 2025

The State Tax Commission, at a meeting held on August 19, 2025, 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:	52-9900-327-00	Property Owner:	FAMILY DOLLAR #05092
Classification:	PERSONAL		PO BOX 460389 DEP 20
County:	OSCEOLA		HOUSTON TX 77056
Assessment Unit:	CITY OF REED CITY	Assessing Officer / Equalization Director:	
Village:	NONE		MATTHEW M. DEVERNEY, JR.
School District:	REED CITY PUBLIC SCHOOLS		227 E. LINCOLN
			REED CITY, MI 49677

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2025	\$0	\$105,400	\$105,400	\$105,400

TAXABLE VALUE				
2025	\$0	\$105,400	\$105,400	\$105,400

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

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

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

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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

