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: **154-2023-0609**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	44-99-00-021-041
Classification:	PERSONAL
County:	OAKLAND
Assessment Unit:	CITY OF MADISON HEIGHTS
Village:	NONE
School District:	MADISON PUBLIC SCHOOLS

Property Owner:
NATIVE AMERICAN LOGISTICS
551 E 11 MILE RD
MADISON HEIGHTS, MI 48071

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

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2022	$63,890	$11,180	$11,180	($52,710)
2021	$5,000	$12,850	$12,850	$7,850
TAXABLE VALUE				
2022	$63,890	$11,180	$11,180	($52,710)
2021	$5,000	$12,850	$12,850	$7,850

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).

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: **154-2024-0302**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	005-900-028-00
Classification:	PERSONAL
County:	KALKASKA
Assessment Unit:	TWP. OF COLD SPRINGS
Village:	NONE
School District:	KALKASKA PUBLIC SCHOOLS

Property Owner:
ANR STORAGE COMPANY
PO BOX 2168
HOUSTON TX 77252

Assessing Officer / Equalization Director:
SALLY A. MURRAY
810 COTTAGEVIEW DR. STE. 301
TRAVERSE CITY, MI 49684

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$440,000	$989,505	$989,505	$549,505
2022	$440,000	$990,353	$990,353	$550,353
TAXABLE VALUE				
2023	$440,000	$989,505	$989,505	$549,505
2022	$440,000	$990,353	$990,353	$550,353

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: **154-2024-0303**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	005-900-028-10
Classification:	PERSONAL
County:	KALKASKA
Assessment Unit:	TWP. OF COLD SPRINGS
Village:	NONE
School District:	KALKASKA PUBLIC SCHOOLS

Property Owner:
ANR STORAGE COMPANY
PO BOX 2168
HOUSTON TX 77252

Assessing Officer / Equalization Director:
SALLY A. MURRAY
810 COTTAGEVIEW DR. STE. 301
TRAVERSE CITY, MI 49684

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$12,532,100	$0	$0	($12,532,100)
2022	$11,406,400	$0	$0	($11,406,400)
TAXABLE VALUE				
2023	$12,532,100	$0	$0	($12,532,100)
2022	$11,406,400	$0	$0	($11,406,400)

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: **154-2024-0305**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	99-99-99-99-999-138
Classification:	SPECIAL
County:	STATE ASSESSED
Assessment Unit:	STATE OF MICHIGAN
Village:	NONE
School District:	STATE ASSESSED

Property Owner:
COGENT COMMUNICATIONS INC
2450 N STREET NW, 4TH FLOOR
WASHINGTON DC 20037

Assessing Officer / Equalization Director:
STATE OF STATE OF MICHIGAN

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$6,153,400	$1,708,352	$1,708,352	($4,445,048)
TAXABLE VALUE				
2024	$6,153,400	$1,708,352	$1,708,352	($4,445,048)

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: **154-2024-0306**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	006-201-010-50
Classification:	REAL
County:	MENOMINEE
Assessment Unit:	TWP. OF HOLMES
Village:	NONE
School District:	STEPHENSON AREA PUBLIC SCHO

Property Owner:
FRANCOUR, PAUL A; FRANCOUR, KELLY A
N 11901 CO RD 577
DAGGETT MI 49821

Assessing Officer / Equalization Director:
BRENT DESJARLAIS
1800 16TH AVE
MENOMINEE, MI 49858

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$22,700	$22,700	$22,700
2023	$0	$19,400	$19,400	$19,400
2022	$0	$21,400	$21,400	$21,400
TAXABLE VALUE				
2024	$0	$20,370	$20,370	$20,370
2023	$0	$19,400	$19,400	$19,400
2022	$0	$21,400	$21,400	$21,400

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: **154-2024-0362**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	33-01-01-14-109-382
Classification:	REAL
County:	INGHAM
Assessment Unit:	CITY OF LANSING
Village:	NONE
School District:	LANSING SCHOOL DISTRICT

Property Owner:
WARD, KRISTINA
337 N HAYFORD AVE
LANSING MI 48912

Assessing Officer / Equalization Director:
JENNIFER M. CZEISZPERGER
124 WEST MICHIGAN
LANSING, MI 48933

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$56,000	$52,000	$52,000	($4,000)
2023	$51,600	$48,300	$48,300	($3,300)
2022	$48,100	$44,900	$44,900	($3,200)
TAXABLE VALUE				
2024	$39,524	$32,067	$32,067	($7,457)
2023	$37,642	$30,540	$30,540	($7,102)
2022	$35,850	$29,564	$29,564	($6,286)

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: **154-2024-0424**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	33-20-90-55-021-079
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
LEAVITT & STARCK
16220 NATIONAL PKWY
LANSING MI 48906

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

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

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2024-0427**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	8278-014-01-0108-702
Classification:	REAL
County:	WAYNE
Assessment Unit:	CHARTER TWP. OF PLYMOUTH
Village:	NONE
School District:	PLYMOUTH CANTON COMMUNITY

Property Owner:
METRO OPPORTUNITIES 3, LLC
203 N BLANCHARD STREET
WHEATON IL 60187

Assessing Officer / Equalization Director:
AARON POWERS
9955 N. HAGGERTY ROAD
PLYMOUTH, MI 48170

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$4,674,400	$4,101,359	$4,101,359	($573,041)
TAXABLE VALUE				
2023	$3,846,055	$3,249,893	$3,249,893	($596,162)

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: **154-2024-0430**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	27-45-201-000
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CITY OF UTICA
Village:	NONE
School District:	UTICA COMMUNITY SCHOOLS

Property Owner:
TACO BELL OF AMERICA
PO BOX 80615
INDIANAPOLIS IN 46280

Assessing Officer / Equalization Director:
THOMAS J. AGRUSA
7550 AUBURN ROAD
UTICA, MI 48317

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$262,700	$131,173	$131,173	($131,527)
TAXABLE VALUE				
2024	$262,700	$131,173	$131,173	($131,527)

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: **154-2024-0431**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	4708-18-200-020
Classification:	REAL
County:	LIVINGSTON
Assessment Unit:	TWP. OF HARTLAND
Village:	NONE
School District:	HARTLAND CONSOLIDATED SCHO

Property Owner:
BLAIR, JOSEPH; BLAIR, CYNTHIA
8880 DWYER RD
HOWELL MI 48855

Assessing Officer / Equalization Director:
AMANDA CARRIGAN
2655 CLARK
HARTLAND, MI 48353

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$428,300	$337,900	$337,900	($90,400)
2023	$426,300	$331,100	$331,100	($95,200)
TAXABLE VALUE				
2024	$428,300	$337,900	$337,900	($90,400)
2023	$426,300	$331,100	$331,100	($95,200)

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: **154-2024-0432**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	50-10-10-27-151-008-001
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CITY OF STERLING HEIGHTS
Village:	NONE
School District:	WARREN CONSOLIDATED SCHOO

Property Owner:
TACO BELL OF AMERICA
PO BOX 80615
INDIANAPOLIS IN 46280

Assessing Officer / Equalization Director:
ROBIN PALAZZOLO
40555 UTICA ROAD
STERLING HEIGHTS, MI 48313

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$267,200	$100,500	$100,500	($166,700)
TAXABLE VALUE				
2024	$267,200	$100,500	$100,500	($166,700)

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

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

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0002**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	33-25-05-20-277-007
Classification:	REAL
County:	INGHAM
Assessment Unit:	CHARTER TWP. OF DELHI
Village:	NONE
School District:	HOLT PUBLIC SCHOOLS

Property Owner:
HARRIS, HAROLD; HARRIS, BONNIE
5616 LADDERBACK DRIVE
HOLT MI 48842

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

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$216,500	$162,300	$162,300	($54,200)
2024	$206,500	$154,300	$154,300	($52,200)
2023	$190,400	$141,500	$141,500	($48,900)
TAXABLE VALUE				
2025	$172,490	$127,724	$127,724	($44,766)
2024	$167,304	$123,884	$123,884	($43,420)
2023	$159,338	$117,985	$117,985	($41,353)

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

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

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0003**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	62-24-06100-020
Classification:	REAL
County:	NEWAYGO
Assessment Unit:	TWP. OF ENSLEY
Village:	NONE
School District:	TRI COUNTY AREA SCHOOLS

Property Owner:
SWINEHART COTTAGE TRUST
7255 KETCHEL DR NE
COMSTOCK PARK MI 49321

Assessing Officer / Equalization Director:
JANE E. KOLBE
7163 E. 120TH STREET
SAND LAKE, MI 49343

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$16,100	$16,100	$16,100	$0
2024	$20,400	$14,600	$14,600	($5,800)
2023	$16,400	$11,000	$11,000	($5,400)
TAXABLE VALUE				
2025	$12,706	$11,908	$11,908	($798)
2024	$17,220	$11,550	$11,550	($5,670)
2023	$16,400	$11,000	$11,000	($5,400)

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.

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0004**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	38-900-08-42-600-068-10
Classification:	PERSONAL
County:	JACKSON
Assessment Unit:	CHARTER TWP. OF BLACKMAN
Village:	NONE
School District:	EAST JACKSON COMMUNITY SCH

Property Owner:
LENSAR INC
4802 E FAIR CT
CENTENIAL CO 80121

Assessing Officer / Equalization Director:
ARNOLD D. DOLMAN
1990 PARNALL RD.
JACKSON, MI 49201

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$0	$76,900	$76,900	$76,900
TAXABLE VALUE				
2025	$0	$76,900	$76,900	$76,900

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0005**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	28-20-00-759-801
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CHARTER TWP. OF WASHINGTON
Village:	Village of ROMEO
School District:	ROMEO COMMUNITY SCHOOLS

Property Owner:
PEACHES BRUNCH HOUSE
130 S MAIN ST
ROMEO MI 48065

Assessing Officer / Equalization Director:
PATRICIA RAPPUHN
57900 VAN DYKE
WASHINGTON, MI 48094

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$5,000	$132,600	$132,600	$127,600
TAXABLE VALUE				
2025	$5,000	$132,600	$132,600	$127,600

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.

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0006**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	E-17-10-201-016
Classification:	REAL
County:	OAKLAND
Assessment Unit:	CHARTER TWP. OF COMMERCE
Village:	NONE
School District:	WALLED LAKE CONSOLIDATED SC

Property Owner:
COMCAST OF THE SOUTH INC
1 ONE COMCAST CENTER ST
PHILADELPHIA PA 19102

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

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$670,430	$670,430	$670,430	$0
2024	$373,640	$647,710	$647,710	$274,070
2023	$356,700	$622,120	$622,120	$265,420
TAXABLE VALUE				
2025	$288,700	$576,030	$576,030	$287,330
2024	$280,020	$558,710	$558,710	$278,690
2023	$266,690	$532,110	$532,110	$265,420

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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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: **154-2025-0007**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	64-14-31-427-001
Classification:	REAL
County:	OAKLAND
Assessment Unit:	CITY OF PONTIAC
Village:	NONE
School District:	SCHOOL DISTRICT OF THE CITY O

Property Owner:
801 ORCHARD LAKE LLC
PO BOX 251
KEEGO HARBOR MI 48320

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

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$369,450	$920,210	$920,210	$550,760
2024	$336,920	$843,180	$843,180	$506,260
2023	$327,110	$479,840	$479,840	$152,730
TAXABLE VALUE				
2025	$273,110	$765,300	$765,300	$492,190
2024	$264,900	$742,290	$742,290	$477,390
2023	$252,290	$373,650	$373,650	$121,360

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

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0008**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	33-20-90-55-020-124
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
APPLIED CAPITAL
625 1ST ST SE
CEDAR RAPIDS IA 52401

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

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$60,900	$41,700	$41,700	($19,200)
TAXABLE VALUE				
2025	$60,900	$41,700	$41,700	($19,200)

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.

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0009**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	33-20-90-55-025-081
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	LANSING SCHOOL DISTRICT

Property Owner:
APPLIED INNOVATION (APPLIED CAPITAL)
625 1ST ST SE
CEDAR RAPIDS IA 52401

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

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$1,200	$19,200	$19,200	$18,000
TAXABLE VALUE				
2025	$1,200	$19,200	$19,200	$18,000

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

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0010**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	33-20-90-41-311-100
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
MAXX TITLE AGENCY
500 E MICHIGAN AVE SUITE 203
LANSING MI 48912

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

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$3,300	$0	$0	($3,300)
2024	$3,100	$0	$0	($3,100)
TAXABLE VALUE				
2025	$3,300	$0	$0	($3,300)
2024	$3,100	$0	$0	($3,100)

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

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0011**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	33-20-90-55-025-054
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
WADDELL, DAVID
321 W LAKE LANSING RD
EAST LANSING MI 48823

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

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$1,300	$0	$0	($1,300)
TAXABLE VALUE				
2025	$1,300	$0	$0	($1,300)

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib 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: **154-2025-0012**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	08-47-02-642-900
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CITY OF ROSEVILLE
Village:	NONE
School District:	ROSEVILLE COMMUNITY SCHOOL

Property Owner:
CLEAN EXPRESS AUTO WASH, LLC
13375 NATIONAL RD SW, STE. D
ETNA OH 43068

Assessing Officer / Equalization Director:
BROOK L. OPENSHAW
29777 GRATIOT
ROSEVILLE, MI 48066

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$225,000	$956,300	$956,300	$731,300
TAXABLE VALUE				
2025	$225,000	$956,300	$956,300	$731,300

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

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

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0013**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	08-47-03-297-658
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CITY OF ROSEVILLE
Village:	NONE
School District:	ROSEVILLE COMMUNITY SCHOOL

Property Owner:
CLEAN EXPRESS AUTO WASH, LLC
13375 NATIONAL RD SW, STE. D
ETNA OH 43068

Assessing Officer / Equalization Director:
BROOK L. OPENSHAW
29777 GRATIOT
ROSEVILLE, MI 48066

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$225,000	$762,200	$762,200	$537,200
TAXABLE VALUE				
2025	$225,000	$762,200	$762,200	$537,200

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.

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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: **154-2025-0017**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	33-20-90-55-023-132
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
ADM CONSTRUCTION LLC
10459 HYNE RD
BRIGHTON MI 48114

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

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$1,300	$0	$0	($1,300)
TAXABLE VALUE				
2024	$1,300	$0	$0	($1,300)

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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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: **154-2025-0018**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	70--99-00-224-915
Classification:	PERSONAL
County:	OAKLAND
Assessment Unit:	CITY OF ROCHESTER HILLS
Village:	NONE
School District:	ROCHESTER COMMUNITY SCHOO

Property Owner:
TACO BELL OF AMERICA
PO BOX 80615
INDIANAPOLIS IN 46280

Assessing Officer / Equalization Director:
LAURIE A. TAYLOR
1000 ROCHESTER HILLS DRIVE
ROCHESTER HILLS, MI 48309-3033

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$266,470	$115,610	$115,610	($150,860)
TAXABLE VALUE				
2024	$266,470	$115,610	$115,610	($150,860)

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

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0019**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	16-11-54-600-090
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CHARTER TWP. OF CLINTON
Village:	NONE
School District:	L'ANSE CREUSE PUBLIC SCHOOLS

Property Owner:
ITALIAN BUTTER BREADSTICKS BAKERY
34683 NOVA
CLINTON TOWNSHIP MI 48035

Assessing Officer / Equalization Director:
JAMES H. ELROD
40700 ROMEO PLANK ROAD
CLINTON TWP, MI 48038

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$13,300	$147,700	$147,700	$134,400
2023	$12,100	$166,200	$166,200	$154,100
TAXABLE VALUE				
2024	$13,300	$147,700	$147,700	$134,400
2023	$12,100	$166,200	$166,200	$154,100

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

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0020**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	50-99-01-164-502
Classification:	PERSONAL
County:	OAKLAND
Assessment Unit:	CITY OF NOVI
Village:	NONE
School District:	NOVI COMMUNITY SCHOOLS

Property Owner:
TACO BELL OF AMERICA
PO BOX 80615
INDIANAPOLIS IN 46280

Assessing Officer / Equalization Director:
JANEENE ZIOZIOS
45175 TEN MILE ROAD
NOVI, MI 48375

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$243,090	$91,859	$91,859	($151,231)
TAXABLE VALUE				
2024	$243,090	$91,859	$91,859	($151,231)

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: **154-2025-0021**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	015-13-100-999-19
Classification:	REAL
County:	SHIAWASSEE
Assessment Unit:	TWP. OF ANTRIM
Village:	NONE
School District:	BYRON AREA SCHOOLS

Property Owner:
STOUTENBURG, STEVE; STOUTENBURG, ELIZABETH
11610 BLIVEN ROAD
BANCROFT MI 48414

Assessing Officer / Equalization Director:
BRIAN THELEN
P.O. BOX 499
WESTPHALIA, MI 48894

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$206,200	$199,600	$199,600	($6,600)
2023	$201,900	$195,500	$195,500	($6,400)
TAXABLE VALUE				
2024	$141,270	$136,652	$136,652	($4,618)
2023	$134,543	$129,580	$129,580	($4,963)

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: **154-2025-0023**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	41-50-93-998-667
Classification:	PERSONAL
County:	KENT
Assessment Unit:	CITY OF WYOMING
Village:	NONE
School District:	WYOMING PUBLIC SCHOOLS

Property Owner:
TERUMO BCT INC
10811 W COLLINS AVE
LAKEWOOD CO 80215

Assessing Officer / Equalization Director:
PHILLIP WALL
1155 28TH STREET SW
WYOMING, MI 49509

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$0	$233,400	$233,400	$233,400
TAXABLE VALUE				
2025	$0	$233,400	$233,400	$233,400

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.

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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: **154-2025-0024**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	005-023-002-00
Classification:	REAL
County:	IRON
Assessment Unit:	TWP. OF MANSFIELD
Village:	NONE
School District:	FOREST PARK SCHOOL DISTRICT

Property Owner:
MINERICK, PHILIP; MINERICK, BROOKE
PO BOX 99
SAGOLA MI 49881

Assessing Officer / Equalization Director:
ABBEY E. SIMONDSEN
W8160 HAYSTACK VIEW DR.
IRON MOUNTAIN, MI 49801

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$48,700	$394,400	$394,400	$345,700
2023	$38,900	$266,300	$266,300	$227,400
TAXABLE VALUE				
2024	$36,027	$323,584	$323,584	$287,557
2023	$34,312	$308,175	$308,175	$273,863

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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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: **154-2025-0025**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	83-999-00-0999-024
Classification:	PERSONAL
County:	WAYNE
Assessment Unit:	CHARTER TWP. OF VAN BUREN
Village:	NONE
School District:	VAN BUREN PUBLIC SCHOOLS

Property Owner:
MICHIGAN KENWORTH
44660 N INTERSTATE 94 SERVICE DR
VAN BUREN MI 48111

Assessing Officer / Equalization Director:
JENNIFER E. STAMPER
46425 TYLER ROAD
VAN BUREN, MI 48111

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$225,000	$645,500	$645,500	$420,500
TAXABLE VALUE				
2025	$225,000	$645,500	$645,500	$420,500

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.

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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: **154-2025-0027**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	13-900-024-00
Classification:	PERSONAL
County:	OSCEOLA
Assessment Unit:	TWP. OF RICHMOND
Village:	NONE
School District:	REED CITY PUBLIC SCHOOLS

Property Owner:
FOX FORD OF CADILLAC
1450 N MITCHELL ST
CADILLAC MI 49601

Assessing Officer / Equalization Director:
MATTHEW M. DEVERNEY, JR.
402 W. LINCOLN AVENUE
REED CITY, MI 49677

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$80,500	$0	$0	($80,500)
TAXABLE VALUE				
2024	$80,500	$0	$0	($80,500)

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.

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0028**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	30-02-850-050
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CITY OF SAINT CLAIR SHORES
Village:	NONE
School District:	LAKESHORE PUBLIC SCHOOLS

Property Owner:
TACO BELL OF AMERICA
PO BOX 80615
INDIANAPOLIS IN 46280

Assessing Officer / Equalization Director:
VICKY ANN SHIPMAN
27600 JEFFERSON
ST. CLAIR SHORES, MI 48081

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$202,900	$111,262	$111,262	($91,638)
TAXABLE VALUE				
2024	$202,900	$111,262	$111,262	($91,638)

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: **154-2025-0029**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	09-30-02-370-900
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CITY OF SAINT CLAIR SHORES
Village:	NONE
School District:	LAKEVIEW PUBLIC SCHOOLS

Property Owner:
TACO BELL OF AMERICA
PO BOX 80615
INDIANAPOLIS IN 46280

Assessing Officer / Equalization Director:
VICKY ANN SHIPMAN
27600 JEFFERSON
ST. CLAIR SHORES, MI 48081

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$259,500	$96,787	$96,787	($162,713)
TAXABLE VALUE				
2024	$259,500	$96,787	$96,787	($162,713)

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: **154-2025-0030**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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: 41-50-20-020-368

Classification: PERSONAL

County: KENT

Assessment Unit: CHARTER TWP. OF GAINES

Village: NONE

School District: KENTWOOD PUBLIC SCHOOLS

Property Owner:
MCAP GRAND RAPIDS OPCO, DBA: ADDINGTON PLACE
915 E HIGH ST
CHARLOTTESVILLE VA 22902

Assessing Officer / Equalization Director:
JAMES ZENAS
8555 KALAMAZOO DRIVE, SE
CALEDONIA, MI 49316

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$0	$198,900	$198,900	$198,900
TAXABLE VALUE				
2025	$0	$198,900	$198,900	$198,900

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0031**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	16-11-43-600-401
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CHARTER TWP. OF CLINTON
Village:	NONE
School District:	CHIPPEWA VALLEY SCHOOLS

Property Owner:
FERN HILL REALTY VENTURES LLC
17600 CLINTON RIVER RD
CLINTON TOWNSHIP MI 48038

Assessing Officer / Equalization Director:
JAMES H. ELROD
40700 ROMEO PLANK ROAD
CLINTON TWP, MI 48038

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$35,400	$137,100	$137,100	$101,700
TAXABLE VALUE				
2024	$35,400	$137,100	$137,100	$101,700

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: **154-2025-0032**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	16-11-43-600-400
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CHARTER TWP. OF CLINTON
Village:	NONE
School District:	CHIPPEWA VALLEY SCHOOLS

Property Owner:
FERN HILL REALTY COUNTRY CLUB
17600 CLINTON RIVER RD
CLINTON TOWNSHIP MI 48038

Assessing Officer / Equalization Director:
JAMES H. ELROD
40700 ROMEO PLANK ROAD
CLINTON TWP, MI 48038

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$93,200	$127,000	$127,000	$33,800
TAXABLE VALUE				
2024	$93,200	$127,000	$127,000	$33,800

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0033**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	16-11-43-600-402
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CHARTER TWP. OF CLINTON
Village:	NONE
School District:	CHIPPEWA VALLEY SCHOOLS

Property Owner:
PRIME CATERING SERVICE LLC
17600 CLINTON RIVER RD
CLINTON TOWNSHIP MI 48038

Assessing Officer / Equalization Director:
JAMES H. ELROD
40700 ROMEO PLANK ROAD
CLINTON TWP, MI 48038

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$66,300	$91,400	$91,400	$25,100
TAXABLE VALUE				
2024	$66,300	$91,400	$91,400	$25,100

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

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

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

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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: **154-2025-0034**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	4708-12-100-040
Classification:	REAL
County:	LIVINGSTON
Assessment Unit:	TWP. OF HARTLAND
Village:	NONE
School District:	HARTLAND CONSOLIDATED SCHO

Property Owner:
GREBECK, HALEY; PRICE, DYLAN
4780 VINCENT DRIVE
HOLLY MI 48442

Assessing Officer / Equalization Director:
AMANDA CARRIGAN
2655 CLARK
HARTLAND, MI 48353

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$222,300	$204,300	$204,300	($18,000)
TAXABLE VALUE				
2024	$186,399	$168,478	$168,478	($17,921)

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: **154-2025-0035**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	09-40-02-563-115
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CITY OF SAINT CLAIR SHORES
Village:	NONE
School District:	LAKEVIEW PUBLIC SCHOOLS

Property Owner:
COREWELL HEALTH URGENT CARE
PO BOX 724447
ATLANTA GA 30339

Assessing Officer / Equalization Director:
VICKY ANN SHIPMAN
27600 JEFFERSON
ST. CLAIR SHORES, MI 48081

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$0	$42,800	$42,800	$42,800
TAXABLE VALUE				
2025	$0	$42,800	$42,800	$42,800

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0037**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	70-999-00-0361-001
Classification:	PERSONAL
County:	WAYNE
Assessment Unit:	CHARTER TWP. OF BROWNSTOWN
Village:	NONE
School District:	WOODHAVEN SCHOOL DISTRICT

Property Owner:
CELLCO DBA VERIZON WIRELESS
PO BOX 2549
ADDISON TX 75001

Assessing Officer / Equalization Director:
SHARON A. PAUST
21313 TELEGRAPH ROAD
BROWNSTOWN, MI 48183

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$34,200	$51,900	$51,900	$17,700
TAXABLE VALUE				
2025	$34,200	$51,900	$51,900	$17,700

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: **154-2025-0038**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	70-999-00-0650-012
Classification:	PERSONAL
County:	WAYNE
Assessment Unit:	CHARTER TWP. OF BROWNSTOWN
Village:	NONE
School District:	WOODHAVEN SCHOOL DISTRICT

Property Owner:
CELLCO DBA VERIZON WIRELESS
PO BOX 2549
ADDISON TX 75001

Assessing Officer / Equalization Director:
SHARON A. PAUST
21313 TELEGRAPH ROAD
BROWNSTOWN, MI 48183

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$13,800	$18,600	$18,600	$4,800
TAXABLE VALUE				
2025	$13,800	$18,600	$18,600	$4,800

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0039**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	70-999-00-0042-000
Classification:	PERSONAL
County:	WAYNE
Assessment Unit:	CHARTER TWP. OF BROWNSTOWN
Village:	NONE
School District:	WOODHAVEN SCHOOL DISTRICT

Property Owner:
CELLCO DBA VERIZON WIRELESS
PO BOX 2549
ADDISON TX 75001

Assessing Officer / Equalization Director:
SHARON A. PAUST
21313 TELEGRAPH ROAD
BROWNSTOWN, MI 48183

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$47,700	$75,300	$75,300	$27,600
TAXABLE VALUE				
2025	$47,700	$75,300	$75,300	$27,600

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: **154-2025-0040**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	50-99-00-022-162
Classification:	PERSONAL
County:	OAKLAND
Assessment Unit:	CITY OF NOVI
Village:	NONE
School District:	NOVI COMMUNITY SCHOOLS

Property Owner:
FIRST NATIONAL CAPITAL LLC
38 DISCOVERY STE 150
IRVINE CA 92618

Assessing Officer / Equalization Director:
JANEENE ZIOZIOS
45175 TEN MILE ROAD
NOVI, MI 48375

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$1,216,520	$478,730	$478,730	($737,790)
TAXABLE VALUE				
2023	$1,216,520	$478,730	$478,730	($737,790)

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: **154-2025-0041**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	4712-99-000-030
Classification:	PERSONAL
County:	LIVINGSTON
Assessment Unit:	CHARTER TWP. OF BRIGHTON
Village:	NONE
School District:	BRIGHTON AREA SCHOOLS

Property Owner:
BRIGHTON AUTOMOTIVE INC
5000 E GRAND RIVER AVE
HOWELL MI 48843

Assessing Officer / Equalization Director:
STACY KALISZEWSKI
4363 BUNO ROAD
BRIGHTON, MI 48114

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$121,300	$140,800	$140,800	$19,500
TAXABLE VALUE				
2025	$121,300	$140,800	$140,800	$19,500

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: **154-2025-0042**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	70-999-00-0069-000
Classification:	PERSONAL
County:	WAYNE
Assessment Unit:	CHARTER TWP. OF BROWNSTOWN
Village:	NONE
School District:	WOODHAVEN SCHOOL DISTRICT

Property Owner:
GV CEMENT CONTRACTING CO,; IN CARE OF ROBERT BOVITZ
1651 KINGSWAY CT
TRENTON MI 48183

Assessing Officer / Equalization Director:
SHARON A. PAUST
21313 TELEGRAPH ROAD
BROWNSTOWN, MI 48183

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$314,000	$394,100	$394,100	$80,100
TAXABLE VALUE				
2025	$314,000	$394,100	$394,100	$80,100

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

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0043**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	003-216-011-75
Classification:	REAL
County:	MENOMINEE
Assessment Unit:	TWP. OF FAITHORN
Village:	NONE
School District:	NORWAY VULCAN AREA SCHOOL

Property Owner:
PETRICK, GREG; PETRICK, MARGARET
W 8728 CO RD 577
VULCAN MI 49892

Assessing Officer / Equalization Director:
BRENT DESJARLAIS
1800 16TH AVE
MENOMINEE, MI 49858

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$0	$2,300	$2,300	$2,300
2024	$0	$2,200	$2,200	$2,200
2023	$0	$1,300	$1,300	$1,300
TAXABLE VALUE				
2025	$0	$1,026	$1,026	$1,026
2024	$0	$995	$995	$995
2023	$0	$948	$948	$948

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: **154-2025-0044**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	70-99-00-250-059
Classification:	PERSONAL
County:	OAKLAND
Assessment Unit:	CITY OF ROCHESTER HILLS
Village:	NONE
School District:	ROCHESTER COMMUNITY SCHOO

Property Owner:
TACO BELL OF AMERICA
PO BOX 80615
INDIANAPOLIS IN 46280

Assessing Officer / Equalization Director:
LAURIE A. TAYLOR
1000 ROCHESTER HILLS DRIVE
ROCHESTER HILLS, MI 48309-3033

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$151,990	$58,940	$58,940	($93,050)
TAXABLE VALUE				
2024	$151,990	$58,940	$58,940	($93,050)

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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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: **154-2025-0045**

Issued June 17 2025

The State Tax Commission, at a meeting held on June 10, 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:	70-99-00-241-104
Classification:	PERSONAL
County:	OAKLAND
Assessment Unit:	CITY OF ROCHESTER HILLS
Village:	NONE
School District:	ROCHESTER COMMUNITY SCHOO

Property Owner:
TACO BELL OF AMERICA
PO BOX 80615
INDIANAPOLIS IN 46280

Assessing Officer / Equalization Director:
LAURIE A. TAYLOR
1000 ROCHESTER HILLS DRIVE
ROCHESTER HILLS, MI 48309-3033

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$233,320	$87,150	$87,150	($146,170)
TAXABLE VALUE				
2024	$233,320	$87,150	$87,150	($146,170)

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