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: **154-2023-0473**

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:	14-150-128-001-00
Classification:	REAL
County:	CASS
Assessment Unit:	TWP. OF WAYNE
Village:	NONE
School District:	DOWAGIAC UNION SCHOOLS

Property Owner:
NUNEZ, EDGAR
7379 WINCHESTER LN
SCHEREVILLE, IN 46375

Assessing Officer / Equalization Director:
WILLIAM KAYS
72883 CR 687
HARTFORD, MI 49057

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$0	$82,200	$82,200	$82,200
TAXABLE VALUE				
2023	$0	$24,606	$24,606	$24,606

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

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

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

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.
A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2024-0166**

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:	09-09-32-103-029
Classification:	REAL
County:	WASHTENAW
Assessment Unit:	CITY OF ANN ARBOR
Village:	NONE
School District:	ANN ARBOR PUBLIC SCHOOLS

Property Owner:
912 MARIGOLD LLC
393 W BROADWAY #3
NEW YORK NY 100123

Assessing Officer / Equalization Director:
GERARD T. MARKEY
301 E. HURON STREET
ANN ARBOR, MI 48104

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$682,000	$689,000	$689,000	$7,000
2022	$623,100	$630,100	$630,100	$7,000
TAXABLE VALUE				
2023	$654,255	$661,255	$661,255	$7,000
2022	$623,100	$630,100	$630,100	$7,000

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: **154-2024-0275**

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:	051-028-021-00
Classification:	REAL
County:	CHIPPEWA
Assessment Unit:	CITY OF SAULT SAINTE MARIE
Village:	NONE
School District:	SAULT SAINTE MARIE AREA SCHO

Property Owner:
NORTH STAR HABITAT FOR HUMANITY
PO BOX 374
HOLT MI 48842

Assessing Officer / Equalization Director:
TINA FULLER
225 E PORTAGE AVENUE
SAULT STE MARIE, MI 49783

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$3,000	$3,000	$3,000
2023	$0	$2,600	$2,600	$2,600
2022	$0	$2,900	$2,900	$2,900
TAXABLE VALUE				
2024	$0	$2,730	$2,730	$2,730
2023	$0	$2,600	$2,600	$2,600
2022	$0	$2,900	$2,900	$2,900

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: **154-2024-0350**

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:	41-50-93-987-616
Classification:	PERSONAL
County:	KENT
Assessment Unit:	CITY OF WYOMING
Village:	NONE
School District:	WYOMING PUBLIC SCHOOLS

Property Owner:
GEN4 DENTAL PARTNERS
1621 44TH ST SW
WYOMING MI 49509

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				
2024	$0	$47,100	$47,100	$47,100
2023	$0	$49,600	$49,600	$49,600
TAXABLE VALUE				
2024	$0	$47,100	$47,100	$47,100
2023	$0	$49,600	$49,600	$49,600

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: **154-2024-0351**

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:	41-50-93-989-107
Classification:	PERSONAL
County:	KENT
Assessment Unit:	CITY OF WYOMING
Village:	NONE
School District:	WYOMING PUBLIC SCHOOLS

Property Owner:
UNIVERAL PROTECTION SERVICE LLC
450 EXCHANGE
IRVINE CA 92602

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				
2024	$150,500	$187,400	$187,400	$36,900
2023	$143,300	$190,800	$190,800	$47,500
2022	$136,500	$214,800	$214,800	$78,300
TAXABLE VALUE				
2024	$150,500	$187,400	$187,400	$36,900
2023	$143,300	$190,800	$190,800	$47,500
2022	$136,500	$214,800	$214,800	$78,300

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.

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: **154-2024-0352**

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:	55-013-01-0056-000
Classification:	REAL
County:	WAYNE
Assessment Unit:	CITY OF WAYNE
Village:	NONE
School District:	WAYNE-WESTLAND COMMUNITY

Property Owner:
ELLA TRIP LLC
6720 MIDDLEBELT
ROMULUS MI 48174

Assessing Officer / Equalization Director:
JENNIFER E. STAMPER
3355 S. WAYNE ROAD
WAYNE, MI 48184

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$15,900	$177,500	$177,500	$161,600
2023	$15,900	$153,900	$153,900	$138,000
TAXABLE VALUE				
2024	$15,900	$177,500	$177,500	$161,600
2023	$15,900	$153,900	$153,900	$138,000

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: **154-2024-0355**

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:	41-50-93-998-255
Classification:	PERSONAL
County:	KENT
Assessment Unit:	CITY OF WYOMING
Village:	NONE
School District:	WYOMING PUBLIC SCHOOLS

Property Owner:
UNIVERAL PROTECTION SERVICE LLC
450 EXCHANGE
IRVINE CA 92602

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				
2024	$120,500	$0	$0	($120,500)
TAXABLE VALUE				
2024	$120,500	$0	$0	($120,500)

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2024-0363**

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:	55-999-00-2023-024
Classification:	PERSONAL
County:	WAYNE
Assessment Unit:	CITY OF WAYNE
Village:	NONE
School District:	WAYNE-WESTLAND COMMUNITY

Property Owner:
KAPADIA, PRASHANT
4020 VENOY RD SUITE 600
WAYNE MI 48184

Assessing Officer / Equalization Director:
JENNIFER E. STAMPER
3355 S. WAYNE ROAD
WAYNE, MI 48184

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$12,500	$0	$0	($12,500)
TAXABLE VALUE				
2024	$12,500	$0	$0	($12,500)

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2024-0366**

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:	12-13-33-230-027
Classification:	REAL
County:	MACOMB
Assessment Unit:	CITY OF WARREN
Village:	NONE
School District:	VAN DYKE PUBLIC SCHOOLS

Property Owner:
DEDVUKAJ, MARIA
30948 GRAND RIVER AVE
FARMINGTON HILLS MI 48336

Assessing Officer / Equalization Director:
F. SCOTT MILLER

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$38,601	$38,601	$38,601
2023	$0	$23,160	$23,160	$23,160
2022	$0	$24,630	$24,630	$24,630
TAXABLE VALUE				
2024	$0	$24,318	$24,318	$24,318
2023	$0	$23,160	$23,160	$23,160
2022	$0	$24,630	$24,630	$24,630

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: **154-2024-0367**

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:	12-13-33-230-028
Classification:	REAL
County:	MACOMB
Assessment Unit:	CITY OF WARREN
Village:	NONE
School District:	VAN DYKE PUBLIC SCHOOLS

Property Owner:
DEDVUKAJ, MARIA
30948 GRAND RIVER AVE
FARMINGTON HILLS MI 48336

Assessing Officer / Equalization Director:
F. SCOTT MILLER

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$5,310	$5,310	$5,310
2023	$0	$5,310	$5,310	$5,310
2022	$0	$5,310	$5,310	$5,310
TAXABLE VALUE				
2024	$0	$5,310	$5,310	$5,310
2023	$0	$5,310	$5,310	$5,310
2022	$0	$5,310	$5,310	$5,310

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2024-0368**

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:	12-13-33-230-029
Classification:	REAL
County:	MACOMB
Assessment Unit:	CITY OF WARREN
Village:	NONE
School District:	VAN DYKE PUBLIC SCHOOLS

Property Owner:
DEDVUKAJ, MARIA
30948 GRAND RIVER AVE
FARMINGTON HILLS MI 48336

Assessing Officer / Equalization Director:
F. SCOTT MILLER

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$5,310	$5,310	$5,310
2023	$0	$5,310	$5,310	$5,310
2022	$0	$5,310	$5,310	$5,310
TAXABLE VALUE				
2024	$0	$5,310	$5,310	$5,310
2023	$0	$5,310	$5,310	$5,310
2022	$0	$5,310	$5,310	$5,310

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2024-0370**

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:	006-400-018-00
Classification:	REAL
County:	HOUGHTON
Assessment Unit:	TWP. OF FRANKLIN
Village:	NONE
School District:	HANCOCK PUBLIC SCHOOLS

Property Owner:
MERCY EMS, INC. NON-PROFIT ORGANIZATION
23298 AIRPARK BLVD
CALUMET MI 49913

Assessing Officer / Equalization Director:
LAURA VB ERHART
P.O. BOX 13
WATERSMEET, MI 49969

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$260,763	$0	$0	($260,763)
2022	$257,906	$0	$0	($257,906)
TAXABLE VALUE				
2023	$260,763	$0	$0	($260,763)
2022	$257,906	$0	$0	($257,906)

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: **154-2024-0380**

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:	070-059-100-075-00
Classification:	REAL
County:	BAY
Assessment Unit:	TWP. OF HAMPTON
Village:	NONE
School District:	BAY CITY SCHOOL DISTRICT

Property Owner:
MUNCH, MARSHA
1056 CULVER RD
ESSEXVILLE MI 48703

Assessing Officer / Equalization Director:
RONDA MROCK-PARKS
P.O. BOX 454
AUGRES, MI 48703

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$6,300	$6,300	$6,300	$0
2022	$6,300	$6,300	$6,300	$0
TAXABLE VALUE				
2023	$4,961	$4,961	$4,961	$0
2022	$4,725	$4,725	$4,725	$0

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: **154-2024-0381**

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:	070-059-100-090-00
Classification:	REAL
County:	BAY
Assessment Unit:	TWP. OF HAMPTON
Village:	NONE
School District:	BAY CITY SCHOOL DISTRICT

Property Owner:
MUNCH, STEPHEN
877 N PINE RD
ESSEXVILLE MI 48703

Assessing Officer / Equalization Director:
RONDA MROCK-PARKS
P.O. BOX 454
AUGRES, MI 48703

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$100,200	$354,700	$354,700	$254,500
2022	$82,400	$318,700	$318,700	$236,300
TAXABLE VALUE				
2023	$81,252	$322,016	$322,016	$240,764
2022	$77,383	$306,682	$306,682	$229,299

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: **154-2024-0382**

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:	09-09-32-103-001
Classification:	REAL
County:	WASHTENAW
Assessment Unit:	CITY OF ANN ARBOR
Village:	NONE
School District:	ANN ARBOR PUBLIC SCHOOLS

Property Owner:
JAEGER, ERIC; JAEGER, MARY ANNE
2761 TESSMER ROAD
ANN ARBOR MI 48103

Assessing Officer / Equalization Director:
GERARD T. MARKEY
301 E. HURON STREET
ANN ARBOR, MI 48104

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$204,900	$212,500	$212,500	$7,600
2022	$208,500	$216,100	$216,100	$7,600
2021	$201,300	$208,900	$208,900	$7,600
TAXABLE VALUE				
2023	$102,135	$96,210	$96,210	($5,925)
2022	$97,272	$91,629	$91,629	($5,643)
2021	$91,067	$85,605	$85,605	($5,462)

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

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

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

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: **154-2024-0383**

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:	73-029-02-0031-316
Classification:	REAL
County:	WAYNE
Assessment Unit:	TWP. OF GROSSE ILE
Village:	NONE
School District:	GROSSE ILE TOWNSHIP SCHOOLS

Property Owner:
ISLAND WOODS SENIOR APT./MILLENNIA HOUSING MANAGEMENT
1300 KEY TOWER, 127 PUBLIC SQUARE
CLEVELAND OH 44114

Assessing Officer / Equalization Director:
TIMOTHY E. O'DONNELL
9601 GROH RD.
GROSSE ILE, MI 48138

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$39,767	$39,767	$39,767
2023	$0	$37,873	$37,873	$37,873
TAXABLE VALUE				
2024	$0	$39,767	$39,767	$39,767
2023	$0	$37,873	$37,873	$37,873

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: **154-2024-0384**

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:	73-029-02-0031-310
Classification:	REAL
County:	WAYNE
Assessment Unit:	TWP. OF GROSSE ILE
Village:	NONE
School District:	GROSSE ILE TOWNSHIP SCHOOLS

Property Owner:
ISLAND WOODS SENIOR APT./MILLENNIA HOUSING MANAGEMENT
1300 KEY TOWER, 127 PUBLIC SQUARE
CLEVELAND OH 44114

Assessing Officer / Equalization Director:
TIMOTHY E. O'DONNELL
9601 GROH RD.
GROSSE ILE, MI 48138

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$1,712,803	$1,712,803	$1,712,803
2023	$0	$1,631,241	$1,631,241	$1,631,241
TAXABLE VALUE				
2024	$0	$1,712,803	$1,712,803	$1,712,803
2023	$0	$1,631,241	$1,631,241	$1,631,241

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: **154-2024-0385**

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:	73-029-01-0026-00
Classification:	REAL
County:	WAYNE
Assessment Unit:	TWP. OF GROSSE ILE
Village:	NONE
School District:	GROSSE ILE TOWNSHIP SCHOOLS

Property Owner:
ISLAND WOODS SENIOR APT./MILLENNIA HOUSING MANAGEMENT
1300 KEY TOWER, 127 PUBLIC SQUARE
CLEVELAND OH 44114

Assessing Officer / Equalization Director:
TIMOTHY E. O'DONNELL
9601 GROH RD.
GROSSE ILE, MI 48138

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$39,476	$39,476	$39,476
2023	$0	$37,596	$37,596	$37,596
TAXABLE VALUE				
2024	$0	$39,476	$39,476	$39,476
2023	$0	$37,596	$37,596	$37,596

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: **154-2024-0388**

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:	19-20-90-55-018-003
Classification:	PERSONAL
County:	CLINTON
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	LANSING SCHOOL DISTRICT

Property Owner:
TRI-STAR TRUST BANK
500 EAST MICHIGAN AVENUE, SUITE 110
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				
2024	$14,400	$0	$0	($14,400)
TAXABLE VALUE				
2024	$14,400	$0	$0	($14,400)

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: **154-2024-0389**

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:	33-20-90-45-560-001
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
MSUFCU
PO BOX 1208
EAST LANSING MI 48826

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	$22,300	$0	$0	($22,300)
TAXABLE VALUE				
2024	$22,300	$0	$0	($22,300)

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.

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: **154-2024-0390**

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:	33-20-90-55-023-028
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
REDOXBLOX
5066 SANTE FE STREET, SUITE A
SAN DIEGO CA 92109

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	$1,300	$0	$0	($1,300)
TAXABLE VALUE				
2023	$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.

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: **154-2024-0392**

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:	29-53-900-219-07
Classification:	PERSONAL
County:	GRATIOT
Assessment Unit:	CITY OF SAINT LOUIS
Village:	NONE
School District:	SAINT LOUIS PUBLIC SCHOOLS

Property Owner:
INNOVATIVE CLEANING EQUIMENT, INC.
750 WOODSIDE DR
ST. LOUIS MI 48880

Assessing Officer / Equalization Director:
KATHERINE J. ROSLUND
525 E. SUPERIOR STREET
ALMA, MI 48801

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$87,100	$87,100	$87,100
TAXABLE VALUE				
2024	$0	$87,100	$87,100	$87,100

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: **154-2024-0398**

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:	59-15-552-108
Classification:	REAL
County:	GENESEE
Assessment Unit:	CITY OF BURTON
Village:	NONE
School District:	BENTLY COMMUNITY SCHOOL DIS

Property Owner:
ROGERS, CHARLES; ROGERS, AMANDA
4200 SPRINGFIELD ST
BURTON MI 48509

Assessing Officer / Equalization Director:
ANN M. ABBEY
4303 S. CENTER ROAD
BURTON, MI 48519

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$19,000	$117,200	$117,200	$98,200
TAXABLE VALUE				
2024	$8,610	$117,200	$117,200	$108,590

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: **154-2024-0400**

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:	33-20-90-55-021-025
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
FOSTER & HARMON LAW OFFICES
139 WEST LAKE LANSING ROAD, SUITE 210
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				
2024	$5,000	$0	$0	($5,000)
2023	$5,000	$0	$0	($5,000)
TAXABLE VALUE				
2024	$5,000	$0	$0	($5,000)
2023	$5,000	$0	$0	($5,000)

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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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