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: **154-2023-0149**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 2025, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	12-99-02-237-902
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CITY OF WARREN
Village:	NONE
School District:	VAN DYKE PUBLIC SCHOOLS

Property Owner:
POMPS TIRE SERVICE
PO BOX 1630
GREEN BAY WI 54305

Assessing Officer / Equalization Director:
F. SCOTT MILLER

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$0	$6,653	$6,653	$6,653
TAXABLE VALUE				
2023	$0	$6,653	$6,653	$6,653

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2023-0155**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	33-20-90-55-023-111
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
THE MANITOWOC COMPANY INC
ONE PARK PLACE
11270 WEST PARK PLACE
MILWAUKEE WI 53224

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: **154-2023-0156**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	33-20-90-44-418-001
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
IBM CORPORATION
VALENTINA LONGO
150 KETTLETOWN ROAD
SOUTHBURY, CT 06488

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	$76,600	$0	$0	($76,600)
TAXABLE VALUE				
2023	$76,600	$0	$0	($76,600)

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: **154-2023-0183**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	5-1605.1000
Classification:	REAL
County:	JACKSON
Assessment Unit:	CITY OF JACKSON
Village:	NONE
School District:	JACKSON PUBLIC SCHOOLS

Property Owner:
EBY, LUCINDA A
344 E ROBINSON ST
JACKSON, MI 49203

Assessing Officer / Equalization Director:
JASON M. YOAKAM
161 W. MICHIGAN AVENUE
JACKSON, MI 49201

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2022	$9,100	$5,300	$5,300	($3,800)
2021	$6,250	$2,850	$2,850	($3,400)
TAXABLE VALUE				
2022	$6,179	$2,671	$2,671	($3,508)
2021	$5,982	$2,586	$2,586	($3,396)

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2023-0220**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	13-09-3-07-2002-002
Classification:	REAL
County:	SAGINAW
Assessment Unit:	TWP. OF CHESANING
Village:	NONE
School District:	CHESANING UNION SCHOOLS

Property Owner:
MEYER, JUSTIN O
12737 BALDWIN
CHESANING MI 48616

Assessing Officer / Equalization Director:
KEVIN MACDERMAID
1025 W. BRADY ROAD
CHESANING, MI 48616

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$56,200	$227,300	$227,300	$171,100
TAXABLE VALUE				
2023	$50,060	$221,200	$221,200	$171,140

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2023-0237**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	61-03-360-000-0006-00
Classification:	REAL
County:	MUSKEGON
Assessment Unit:	TWP. OF WHITEHALL
Village:	NONE
School District:	WHITEHALL SCHOOL DISTRICT

Property Owner:
BINAGATAN, MARK; BINAGATAN, NOEMI
7716 FOXTAIL CT
WHITEHALL MI 49461

Assessing Officer / Equalization Director:
DONNA B. VANDERVRIES
173 E. APPLE AVE. STE. 201
MUSKEGON, MI 49442

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$8,500	$150,000	$150,000	$141,500
TAXABLE VALUE				
2023	$8,500	$150,000	$150,000	$141,500

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: **154-2023-0258**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	70-14-20-288-009
Classification:	REAL
County:	OTTAWA
Assessment Unit:	CHARTER TWP. OF GEORGETOWN
Village:	NONE
School District:	HUDSONVILLE PUBLIC SCHOOL DI

Property Owner:
BLOYE, JOHN; BLOYE, APRIL
3360 HIGHMEADOW DR
HUDSONVILLE, MI 49426

Assessing Officer / Equalization Director:
BRIAN BUSSCHER
12220 FILLMORE ST. ROOM 110
WEST OLIVE, MI 49460

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2021	$207,300	$180,700	$180,700	($26,600)
TAXABLE VALUE				
2021	$200,599	$173,999	$173,999	($26,600)

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: **154-2023-0353**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 2025, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	12-99-01-002-195
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CITY OF WARREN
Village:	NONE
School District:	FITZGERALD PUBLIC SCHOOLS

Property Owner:
GROUND EFFECTS LLC
1990 CONCEPT DR
WARREN MI 48091

Assessing Officer / Equalization Director:
F. SCOTT MILLER

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$500,000	$564,433	$564,433	$64,433
2022	$450,000	$513,962	$513,962	$63,962
TAXABLE VALUE				
2023	$500,000	$564,433	$564,433	$64,433
2022	$450,000	$513,962	$513,962	$63,962

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: **154-2025-0141**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	82-42-999-00-1680-000
Classification:	PERSONAL
County:	WAYNE
Assessment Unit:	CITY OF HARPER WOODS
Village:	NONE
School District:	HARPER WOODS SCHOOL DISTRI

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

Assessing Officer / Equalization Director:
HOLLY COZZA
19617 HARPER AVENUE
HARPER WOODS, MI 48225

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$321,800	$153,870	$153,870	($167,930)
TAXABLE VALUE				
2024	$321,800	$153,870	$153,870	($167,930)

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: **154-2025-0142**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	97-00-00-00-000-888
Classification:	SPECIAL
County:	STATE ASSESSED
Assessment Unit:	STATE OF MICHIGAN
Village:	NONE
School District:	STATE ASSESSED

Property Owner:
MURPHY ROAD RECYCLING LLC
15 MULLEN RD
ENFIELD CT 06082

Assessing Officer / Equalization Director:
STATE OF STATE OF MICHIGAN

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$18,200	$0	$0	($18,200)
TAXABLE VALUE				
2025	$18,200	$0	$0	($18,200)

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0142**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	97-00-00-00-000-888
Classification:	SPECIAL
County:	STATE ASSESSED
Assessment Unit:	STATE OF MICHIGAN
Village:	NONE
School District:	STATE ASSESSED

Property Owner:
MURPHY ROAD RECYCLING LLC
15 MULLEN RD
ENFIELD CT 06082

Assessing Officer / Equalization Director:
STATE OF STATE OF MICHIGAN

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$18,200	$0	$0	($18,200)
TAXABLE VALUE				
2025	$18,200	$0	$0	($18,200)

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0143**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	33-20-90-55-025-085
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
APPLIED IMAGING
5555 GLENWOOD HILLS PKWY
GRAND RAPIDS MI 49512

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	$4,600	$0	$0	($4,600)
TAXABLE VALUE				
2025	$4,600	$0	$0	($4,600)

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: **154-2025-0144**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	41-01-51-118-742
Classification:	PERSONAL
County:	KENT
Assessment Unit:	CITY OF GRAND RAPIDS
Village:	NONE
School District:	GRAND RAPIDS PUBLIC SCHOOLS

Property Owner:
TRUSTME LEASING LLC
3520 DAVENPORT AVE
SAGINAW MI 48602

Assessing Officer / Equalization Director:
PAULA A. GRIVINS-JASTIFER
300 MONROE AVENUE N.W.
GRAND RAPIDS, MI 49503

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$0	$38,400	$38,400	$38,400
TAXABLE VALUE				
2025	$0	$38,400	$38,400	$38,400

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0145**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	88-99-00-416-130
Classification:	PERSONAL
County:	OAKLAND
Assessment Unit:	CITY OF TROY
Village:	NONE
School District:	TROY SCHOOL DISTRICT

Property Owner:
PRADA USA CORP.
610 W 52ND STREET
NEW YORK NY 10019

Assessing Officer / Equalization Director:
KELLY M. TIMM
500 W. BIG BEAVER
TROY, MI 48084

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$0	$1,982,020	$1,982,020	$1,982,020
TAXABLE VALUE				
2025	$0	$1,982,020	$1,982,020	$1,982,020

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: **154-2025-0146**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	16-11-53-600-500
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CHARTER TWP. OF CLINTON
Village:	NONE
School District:	L'ANSE CREUSE PUBLIC SCHOOLS

Property Owner:
VENATOR CONTRACTING GROUP
44598 MORLEY DRIVE
CLINTON TOWNSHIP MI 48036

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				
2025	$13,900	$400	$400	($13,500)
TAXABLE VALUE				
2025	$13,900	$400	$400	($13,500)

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: **154-2025-0147**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	41-01-51-117-796
Classification:	PERSONAL
County:	KENT
Assessment Unit:	CITY OF GRAND RAPIDS
Village:	NONE
School District:	GRAND RAPIDS PUBLIC SCHOOLS

Property Owner:
LOVE SUPREME CRAFT CANNABIS/LITTLE GARDEN LLC
1925 CENTURY AVE SW
GRAND RAPIDS MI 49503

Assessing Officer / Equalization Director:
PAULA A. GRIVINS-JASTIFER
300 MONROE AVENUE N.W.
GRAND RAPIDS, MI 49503

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$7,500	$8,900	$8,900	$1,400
2024	$6,500	$10,400	$10,400	$3,900
2023	$5,000	$12,800	$12,800	$7,800
TAXABLE VALUE				
2025	$7,500	$8,900	$8,900	$1,400
2024	$6,500	$10,400	$10,400	$3,900
2023	$5,000	$12,800	$12,800	$7,800

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 · STATE TAX COMMISSION · TUEBOR · CIRCUMSPICE

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0148**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	16-11-48-401-600
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CHARTER TWP. OF CLINTON
Village:	NONE
School District:	CHIPPEWA VALLEY SCHOOLS

Property Owner:
LA HOT CHICKEN
42314 HAYES
CLINTON TWP 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				
2025	$90,800	$5,800	$5,800	($85,000)
2024	$82,500	$6,200	$6,200	($76,300)
2023	$82,500	$6,700	$6,700	($75,800)
TAXABLE VALUE				
2025	$90,800	$5,800	$5,800	($85,000)
2024	$82,500	$6,200	$6,200	($76,300)
2023	$82,500	$6,700	$6,700	($75,800)

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: **154-2025-0149**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	33-02-02-90-532-517
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CHARTER TWP. OF MERIDIAN
Village:	NONE
School District:	OKEMOS PUBLIC SCHOOLS

Property Owner:
APPLIED RESEARCH ASSOCIATES INC
4300 SAN MATEO BLVD NE #A-220
ALBUQUERQUE NM 87110

Assessing Officer / Equalization Director:
ASHLEY J. WINSTEAD
5151 MARSH ROAD
OKEMOS, MI 48864

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$13,000	$0	$0	($13,000)
TAXABLE VALUE				
2025	$13,000	$0	$0	($13,000)

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: **154-2025-0150**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 2025, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-11-47-206-460
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CHARTER TWP. OF CLINTON
Village:	NONE
School District:	CHIPPEWA VALLEY SCHOOLS

Property Owner:
CANTEEN GOLF AND BILLIARDS
800 N CROOKS RD STE 210
CLAWSON MI 48017

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				
2025	$635,100	$340,200	$340,200	($294,900)
TAXABLE VALUE				
2025	$635,100	$340,200	$340,200	($294,900)

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: **154-2025-0151**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	83-999-00-0456-013
Classification:	PERSONAL
County:	WAYNE
Assessment Unit:	CHARTER TWP. OF VAN BUREN
Village:	NONE
School District:	VAN BUREN PUBLIC SCHOOLS

Property Owner:
NTG ENTERPRISES INC
6032 SCHOONER 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	$145,800	$365,500	$365,500	$219,700
TAXABLE VALUE				
2025	$145,800	$365,500	$365,500	$219,700

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: **154-2025-0153**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	23-99-9-99-1000-221
Classification:	PERSONAL
County:	SAGINAW
Assessment Unit:	CHARTER TWP. OF SAGINAW
Village:	NONE
School District:	SAGINAW TOWNSHIP COMMUNITY

Property Owner:
ACIMA C/O RYAN LLC
P.O. BOX 802206
DALLAS TX 75380

Assessing Officer / Equalization Director:
TREENA M. CHICK
4980 SHATTUCK ROAD
SAGINAW, MI 48603

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$0	$100,200	$100,200	$100,200
TAXABLE VALUE				
2025	$0	$100,200	$100,200	$100,200

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0158**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	41-01-51-111-734
Classification:	PERSONAL
County:	KENT
Assessment Unit:	CITY OF GRAND RAPIDS
Village:	NONE
School District:	GRAND RAPIDS PUBLIC SCHOOLS

Property Owner:
CROSWELL PODIATRY
2460 BURTON ST SE STE 200
GRAND RAPIDS MI 49546

Assessing Officer / Equalization Director:
PAULA A. GRIVINS-JASTIFER
300 MONROE AVENUE N.W.
GRAND RAPIDS, MI 49503

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$165,700	$140,600	$140,600	($25,100)
2024	$14,300	$116,000	$116,000	$101,700
2023	$13,400	$134,900	$134,900	$121,500
TAXABLE VALUE				
2025	$165,700	$140,600	$140,600	($25,100)
2024	$14,300	$116,000	$116,000	$101,700
2023	$13,400	$134,900	$134,900	$121,500

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: **154-2025-0159**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	41-50-26-025-494
Classification:	PERSONAL
County:	KENT
Assessment Unit:	CHARTER TWP. OF PLAINFIELD
Village:	NONE
School District:	COMSTOCK PARK PUBLIC SCHOO

Property Owner:
MKD FUNERAL HOMES (MATTHYSSE-KUIPER-DEGRAAF FUNERAL DIRECT)
4031 CLYDE PARK AVE. SW
WYOMING MI 49509

Assessing Officer / Equalization Director:
JEFFREY M. MILLER
6161 BELMONT AVE. N.E.
BELMONT, MI 49306

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$75,000	$0	$0	($75,000)
TAXABLE VALUE				
2025	$75,000	$0	$0	($75,000)

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: **154-2025-0160**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	50-99-00-025-073
Classification:	PERSONAL
County:	OAKLAND
Assessment Unit:	CITY OF NOVI
Village:	NONE
School District:	NOVI COMMUNITY SCHOOLS

Property Owner:
QNX SOFTWARE SYSTEMS
25849 MEADOWBROOK ROAD
NOVI MI 48375

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				
2025	$10,000	$0	$0	($10,000)
TAXABLE VALUE				
2025	$10,000	$0	$0	($10,000)

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: **154-2025-0161**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	41-01-51-117-004
Classification:	PERSONAL
County:	KENT
Assessment Unit:	CITY OF GRAND RAPIDS
Village:	NONE
School District:	GRAND RAPIDS PUBLIC SCHOOLS

Property Owner:
ASCEND CANNABIS/FPAW MICHIGAN LLC
44 WHIPPANY RD STE 101
MORRISTOWN NJ 07960

Assessing Officer / Equalization Director:
PAULA A. GRIVINS-JASTIFER
300 MONROE AVENUE N.W.
GRAND RAPIDS, MI 49503

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$27,500	$36,700	$36,700	$9,200
2024	$25,000	$37,200	$37,200	$12,200
2023	$22,500	$37,500	$37,500	$15,000
TAXABLE VALUE				
2025	$27,500	$36,700	$36,700	$9,200
2024	$25,000	$37,200	$37,200	$12,200
2023	$22,500	$37,500	$37,500	$15,000

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: **154-2025-0162**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	19-20-90-55-022-001
Classification:	PERSONAL
County:	CLINTON
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	LANSING SCHOOL DISTRICT

Property Owner:
TETRA TECH
3475 E FOOTHILL BLVD
PASADENA CA 91107

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	$49,900	$49,200	$49,200	($700)
2024	$66,300	$58,000	$58,000	($8,300)
TAXABLE VALUE				
2025	$49,900	$49,200	$49,200	($700)
2024	$66,300	$58,000	$58,000	($8,300)

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: **154-2025-0163**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	41-01-51-117-184
Classification:	PERSONAL
County:	KENT
Assessment Unit:	CITY OF GRAND RAPIDS
Village:	NONE
School District:	GRAND RAPIDS PUBLIC SCHOOLS

Property Owner:
ASCEND CANNABIS/FPAW MICHIGAN LLC
44 WHIPPANY RD STE 101
MORRISTOWN NJ 07960

Assessing Officer / Equalization Director:
PAULA A. GRIVINS-JASTIFER
300 MONROE AVENUE N.W.
GRAND RAPIDS, MI 49503

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$20,000	$37,200	$37,200	$17,200
2024	$17,500	$42,800	$42,800	$25,300
2023	$15,000	$37,800	$37,800	$22,800
TAXABLE VALUE				
2025	$20,000	$37,200	$37,200	$17,200
2024	$17,500	$42,800	$42,800	$25,300
2023	$15,000	$37,800	$37,800	$22,800

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

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

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

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: **154-2025-0167**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	05-06-175-031-02
Classification:	REAL
County:	ANTRIM
Assessment Unit:	TWP. OF ELK RAPIDS
Village:	NONE
School District:	ELK RAPIDS SCHOOLS

Property Owner:
TRENKLE, ROBERT J; PIZZO, ELIZABETH
29568 MACINTYRE
LIVONIA MI 48150

Assessing Officer / Equalization Director:
KARLEEN A. SEMPERT
P.O. BOX 365
ELK RAPIDS, MI 49629

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$190,400	$156,500	$156,500	($33,900)
TAXABLE VALUE				
2025	$147,040	$113,140	$113,140	($33,900)

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: **154-2025-0168**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	4716-99-001-723
Classification:	PERSONAL
County:	LIVINGSTON
Assessment Unit:	CHARTER TWP. OF GREEN OAK
Village:	NONE
School District:	WHITMORE LAKE PUBLIC SCHOOL

Property Owner:
AERO & AUTO STUD SPECIALISTS, INC.
10769 PLAZA DR
WHITMORE LAKE MI 48189

Assessing Officer / Equalization Director:
CHRISTINA YAEGER
10001 SILVER LAKE ROAD
BRIGHTON, MI 48116

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$822,800	$618,100	$618,100	($204,700)
2023	$904,000	$676,500	$676,500	($227,500)
TAXABLE VALUE				
2024	$822,800	$618,100	$618,100	($204,700)
2023	$904,000	$676,500	$676,500	($227,500)

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).

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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: **154-2025-0170**

Issued October 15 2025

The State Tax Commission, at a meeting held on October 14, 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:	09-14-11-381-019
Classification:	REAL
County:	MACOMB
Assessment Unit:	CITY OF SAINT CLAIR SHORES
Village:	NONE
School District:	LAKESHORE PUBLIC SCHOOLS

Property Owner:
BACKER, KURT; BACKER, LAURA
29630 JEFFERSON
ST CLAIR SHORES MI 48082

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				
2023	$219,900	$201,500	$201,500	($18,400)
TAXABLE VALUE				
2023	$203,564	$185,128	$185,128	($18,436)

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