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: **154-2023-0666**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	03-950-008-00
Classification:	IFT REAL
County:	GRAND TRAVERSE
Assessment Unit:	CHARTER TWP. OF EAST BAY
Village:	NONE
School District:	TRAVERSE CITY AREA PUBLIC SC

Property Owner:
CARLUEN, DENNIS
5100 PATRICK HENRY DRIVE
SANTA CLARA CA 95054

Assessing Officer / Equalization Director:
RYAN P. PORTE
1965 N. THREE MILE ROAD
TRAVERSE CITY, MI 49696

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$1,739,500	$1,102,600	$1,102,600	($636,900)
2022	$1,627,200	$1,029,400	$1,029,400	($597,800)
2021	$1,580,700	$999,200	$999,200	($581,500)
TAXABLE VALUE				
2023	$1,667,759	$1,057,173	$1,057,173	($682,327)
2022	$1,588,342	$1,004,797	$1,004,797	($583,545)
2021	$1,537,602	$971,922	$971,922	($565,680)

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: **154-2025-0263**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	60-999-00-3924-000
Classification:	PERSONAL
County:	WAYNE
Assessment Unit:	CITY OF TAYLOR
Village:	NONE
School District:	TAYLOR SCHOOL DISTRICT

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

Assessing Officer / Equalization Director:
JESSICA V. GRACER
23555 GODDARD ROAD
TAYLOR, MI 48180

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$250,000	$112,587	$112,587	($137,413)
TAXABLE VALUE				
2024	$250,000	$112,587	$112,587	($137,413)

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: **154-2025-0332**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	63-72-99-00-025-115
Classification:	PERSONAL
County:	OAKLAND
Assessment Unit:	CITY OF ROYAL OAK
Village:	NONE
School District:	ROYAL OAK SCHOOLS

Property Owner:
SEVENTY 7 PRODUCTIONS
4822 LEAFDALE BLVD
ROYAL OAK MI 48073

Assessing Officer / Equalization Director:
ANTHONY SWITKOWSKI
203 S. TROY STREET
ROYAL OAK, MI 48067

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$0	$238,450	$238,450	$238,450
TAXABLE VALUE				
2024	$0	$238,450	$238,450	$238,450

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: **154-2025-0341**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-05-592-900
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CITY OF WARREN
Village:	NONE
School District:	WARREN CONSOLIDATED SCHOO

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

Assessing Officer / Equalization Director:
JAMES H. ELROD
ONE CITY SQUARE, SUITE 310
WARREN, MI 48093

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$282,556	$124,533	$124,533	($158,023)
TAXABLE VALUE				
2024	$282,556	$124,533	$124,533	($158,023)

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: **154-2025-0356**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	09-09-33-202-021
Classification:	REAL
County:	WASHTENAW
Assessment Unit:	CITY OF ANN ARBOR
Village:	NONE
School District:	ANN ARBOR PUBLIC SCHOOLS

Property Owner:
912 COMPANY; C/O POST, JEFFREY L.
1942 BOULDER DRIVE
ANN ARBOR MI 48104

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				
2025	$3,899,800	$3,802,400	$3,802,400	($97,400)
2024	$3,518,600	$3,437,500	$3,437,500	($81,100)
2023	$3,848,500	$3,767,400	$3,767,400	($81,100)
TAXABLE VALUE				
2025	$1,157,377	$1,157,377	$1,157,377	$0
2024	$1,122,578	$1,122,578	$1,122,578	$0
2023	$1,069,122	$1,069,122	$1,069,122	$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: **154-2025-0364**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	29-13-3-09-4158-000
Classification:	REAL
County:	SAGINAW
Assessment Unit:	TWP. OF TITTABAWASSEE
Village:	NONE
School District:	FREELAND COMMUNITY SCHOOL

Property Owner:
TRAHAN, ROBERT; CHAMPAGNE, NOELLE
9056 PRAIRIE VIEW CT
FREELAND MI 48623

Assessing Officer / Equalization Director:
FRANKLIN J. ROENICKE
145 S. 2ND STREET BOX 158
FREELAND, MI 48623

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$28,700	$258,900	$258,900	$230,200
2024	$27,800	$247,400	$247,400	$219,600
TAXABLE VALUE				
2025	$28,661	$255,069	$255,069	$226,408
2024	$27,800	$247,400	$247,400	$219,600

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: **154-2025-0366**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	02-99-00-002-520
Classification:	PERSONAL
County:	OAKLAND
Assessment Unit:	CITY OF AUBURN HILLS
Village:	NONE
School District:	SCHOOL DISTRICT OF THE CITY O

Property Owner:
IBM CREDIT LLC
1 NORTH CASTLE DR
ARMONK NY 10504

Assessing Officer / Equalization Director:
WILLIAM D. GRIFFIN
1827 N. SQUIRREL ROAD
AUBURN HILLS, MI 48326

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$210	$0	$0	($210)
TAXABLE VALUE				
2025	$210	$0	$0	($210)

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: **154-2025-0367**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	02-99-00-025-083
Classification:	PERSONAL
County:	OAKLAND
Assessment Unit:	CITY OF AUBURN HILLS
Village:	NONE
School District:	SCHOOL DISTRICT OF THE CITY O

Property Owner:
AUBURN HILLS HOSPITALITY
390 PARK ST STE 201
BIRMINGHAM MI 48009

Assessing Officer / Equalization Director:
WILLIAM D. GRIFFIN
1827 N. SQUIRREL ROAD
AUBURN HILLS, MI 48326

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$0	$177,955	$177,955	$177,955
TAXABLE VALUE				
2025	$0	$177,955	$177,955	$177,955

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: **154-2025-0370**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	40-002-900-017-50
Classification:	PERSONAL
County:	KALKASKA
Assessment Unit:	TWP. OF BLUE LAKE
Village:	NONE
School District:	KALKASKA PUBLIC SCHOOLS

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

Assessing Officer / Equalization Director:
THOMAS P. SHENEMAN
10599 TWIN LAKE RD. N.E.
MANCELONA, MI 49659

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$7,129,200	$4,162,877	$4,162,877	($2,966,323)
2024	$6,030,100	$2,976,580	$2,976,580	($3,053,520)
TAXABLE VALUE				
2025	$7,129,200	$4,162,877	$4,162,877	($2,966,323)
2024	$6,030,100	$2,976,580	$2,976,580	($3,053,520)

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: **154-2025-0372**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	E-99-00-010-062
Classification:	PERSONAL
County:	OAKLAND
Assessment Unit:	CHARTER TWP. OF COMMERCE
Village:	NONE
School District:	WALLED LAKE CONSOLIDATED SC

Property Owner:
LTF CMBS1 LLC
2902 CORPORATE PLACE
CHANHASSEN MN 55317

Assessing Officer / Equalization Director:
DAVID GRIFFIN
2009 TOWNSHIP DRIVE
COMMERCE TOWNSHIP, MI 48390

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$607,240	$0	$0	($607,240)
2023	$607,240	$0	$0	($607,240)
TAXABLE VALUE				
2024	$607,240	$0	$0	($607,240)
2023	$607,240	$0	$0	($607,240)

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: **154-2025-0373**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	3215-017-153-02
Classification:	REAL
County:	HURON
Assessment Unit:	TWP. OF MCKINLEY
Village:	NONE
School District:	ELKGON-PIGEON-BAY PORT LAKE

Property Owner:
SOSNOWSKI, BARBARA
8556 CHAPIN RD
PIGEON MI 48755

Assessing Officer / Equalization Director:
AMY S. HAAG
10605 CANBORO ROAD
SEBEWAING, MI 48759

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$28,700	$19,600	$19,600	($9,100)
TAXABLE VALUE				
2025	$11,312	$5,817	$5,817	($5,495)

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

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0379**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	25990900.50
Classification:	PERSONAL
County:	WAYNE
Assessment Unit:	CITY OF DETROIT
Village:	NONE
School District:	DETROIT PUBLIC SCHOOLS COMM

Property Owner:
SG EQUIPMENT FINANCE USA CORP
660 N CENTRAL EXPY STE 240
PLANO TX 75074

Assessing Officer / Equalization Director:
CHARLES ERICSON
2 WOODWARD AVENUE, CAYMC STE. 824
DETROIT, MI 48226

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$436,100	$0	$0	($436,100)
TAXABLE VALUE				
2023	$436,100	$0	$0	($436,100)

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2025-0386**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	100-901-001-001-01
Classification:	PERSONAL
County:	GLADWIN
Assessment Unit:	TWP. OF GROUT
Village:	NONE
School District:	GLADWIN COMMUNITY SCHOOLS

Property Owner:
WILLFORD SOLAR LLC
C/O APOLLO MANAGEMENT
90WEST 57TH ST. 11TH FLOOR
NEW YORK NY 10019

Assessing Officer / Equalization Director:
DAVID BROWN
1196 RANGER DRIVE
GLADWIN, MI 48624

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$7,087,150	$5,458,000	$5,458,000	($1,629,150)
TAXABLE VALUE				
2025	$7,087,150	$5,458,000	$5,458,000	($1,629,150)

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2026-0003**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-41-875-400
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
DINE AT HOME DELIVERY LLC
6811 CARDINAL LN
LANSING MI 48917

Assessing Officer / Equalization Director:
WILLIAM FOWLER
410 ABBOT ROAD
EAST LANSING, MI 48823

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

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2026-0008**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	3204-524-273-00
Classification:	REAL
County:	HURON
Assessment Unit:	TWP. OF CASEVILLE
Village:	NONE
School District:	CASEVILLE PUBLIC SCHOOLS

Property Owner:
DONOVAN, PAUL; DONOVAN, DENISE
711 MARLIN AVE
ROYAL OAK MI 48067

Assessing Officer / Equalization Director:
AMY S. HAAG
P.O. BOX 519
CASEVILLE, MI 48725

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$41,900	$15,100	$15,100	($26,800)
2024	$38,600	$10,800	$10,800	($27,800)
TAXABLE VALUE				
2025	$30,803	$8,433	$8,433	($22,370)
2024	$29,877	$8,180	$8,180	($21,697)

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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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2026-0009**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	3204-411-126-00
Classification:	REAL
County:	HURON
Assessment Unit:	TWP. OF CASEVILLE
Village:	NONE
School District:	CASEVILLE PUBLIC SCHOOLS

Property Owner:
PARENTE, VINCENT; PARENTE, CHERYL
9959 CIRCLE DR
PIGEON MI 48755

Assessing Officer / Equalization Director:
AMY S. HAAG
P.O. BOX 519
CASEVILLE, MI 48725

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$265,500	$250,100	$250,100	($15,400)
2024	$277,400	$256,800	$256,800	($20,600)
TAXABLE VALUE				
2025	$264,146	$250,100	$250,100	($14,046)
2024	$256,204	$242,648	$242,648	($13,556)

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

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2026-0012**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	23-07-90-054-496
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CHARTER TWP. OF SHELBY
Village:	NONE
School District:	UTICA COMMUNITY SCHOOLS

Property Owner:
MOD PIZZA
17800 LAUREL PARK DR STE 200C
LIVONIA MI 48152

Assessing Officer / Equalization Director:
MATTHEW J. SCHMIDT
52700 VAN DYKE
SHELBY TWP., MI 48316-3572

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$79,800	$0	$0	($79,800)
TAXABLE VALUE				
2025	$79,800	$0	$0	($79,800)

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

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Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2026-0016**

Issued April 8 2026

The State Tax Commission, at a meeting held on April 07, 2026, 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:	41-50-18-024-148
Classification:	PERSONAL
County:	KENT
Assessment Unit:	CHARTER TWP. OF CASCADE
Village:	NONE
School District:	FOREST HILLS PUBLIC SCHOOLS

Property Owner:
UNISYS CORPORATION
PO BOX 33188
CHARLOTTE NC 28233

Assessing Officer / Equalization Director:

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$300	$0	$0	($300)
2024	$3,000	$0	$0	($3,000)
TAXABLE VALUE				
2025	$300	$0	$0	($300)
2024	$3,000	$0	$0	($3,000)

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Peggy L. Nolde
Chairperson