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: **154-2024-0274**

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: 44-016-031-023-20
Classification: REAL
County: LAPEER
Assessment Unit: TWP. OF NORTH BRANCH
Village: NONE
School District: NORTH BRANCH AREA SCHOOLS

Property Owner:
BANBURY, ROBERT; BANBURY, MARY
4226 FIVE LAKES RD
NORTH BRANCH MI 48461

Assessing Officer / Equalization Director:
NATHAN D. HAGER
7469 CLIFFORD ROAD
MARLETTE, MI 48453

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$16,200	$167,672	$167,672	$151,472
2023	$16,800	$138,577	$138,577	$121,777
2022	$8,500	$110,971	$110,971	$102,471
TAXABLE VALUE				
2024	$15,986	$122,344	$122,344	$106,358
2023	$15,225	$116,519	$116,519	$101,294
2022	$8,500	$110,971	$110,971	$102,471

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: **154-2025-0226**

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: 37-17-998-07883-00
Classification: PERSONAL
County: ISABELLA
Assessment Unit: CITY OF MOUNT PLEASANT
Village: NONE
School District: MOUNT PLEASANT PUBLIC SCHOOLS

Property Owner:
H&G VENTURES LLC (JARS MT PLEASANT)
803 W BIG BEAVER RD STE 202
TROY MI 48858

Assessing Officer / Equalization Director:
SETH LATTIMORE
320 W. BROADWAY STREET
MT. PLEASANT, MI 48858

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$0	$95,600	$95,600	$95,600
TAXABLE VALUE				
2025	$0	$95,600	$95,600	$95,600

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: **154-2025-0240**

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: I-09-16-201-016
Classification: REAL
County: WASHTENAW
Assessment Unit: CHARTER TWP. OF ANN ARBOR
Village: NONE
School District: ANN ARBOR PUBLIC SCHOOLS

Property Owner:
1680 DHU VARREN RD LLC - DUFEK, W-S
3460 E HURON RIVER DR
ANN ARBOR MI 48104

Assessing Officer / Equalization Director:
TRACY L. HAYLEY
3792 PONTIAC TRAIL
ANN ARBOR, MI 48105

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$227,000	$0	$0	($227,000)
2024	$221,000	$0	$0	($221,000)
2023	$166,100	$0	$0	($166,100)
TAXABLE VALUE				
2025	$227,000	$0	$0	($227,000)
2024	$221,000	$0	$0	($221,000)
2023	$72,898	$0	$0	($72,898)

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: **154-2025-0247**

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: 14-998-00-161-00
Classification: PERSONAL
County: ISABELLA
Assessment Unit: CHARTER TWP. OF UNION
Village: NONE
School District: MOUNT PLEASANT PUBLIC SCHOOLS

Property Owner:
HITCHEN POST
1012 E PACKARD
MOUNT PLEASANT MI 48858

Assessing Officer / Equalization Director:
JILL PETERS
2010 S. LINCOLN ROAD
MOUNT PLEASANT, MI 48858

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$800	$0	$0	($800)
TAXABLE VALUE				
2023	$800	$0	$0	($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: **154-2025-0248**

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: 14-998-00-259-00
Classification: PERSONAL
County: ISABELLA
Assessment Unit: CHARTER TWP. OF UNION
Village: NONE
School District: MOUNT PLEASANT PUBLIC SCHOOLS

Property Owner:
TOMPKINS MANUFACTURING
1199 S MISSION
MOUNT PLEASANT MI 48858

Assessing Officer / Equalization Director:
JILL PETERS
2010 S. LINCOLN ROAD
MOUNT PLEASANT, MI 48858

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$3,400	$0	$0	($3,400)
2023	$3,700	$0	$0	($3,700)
TAXABLE VALUE				
2024	$3,400	$0	$0	($3,400)
2023	$3,700	$0	$0	($3,700)

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: **154-2025-0250**

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: 14-998-00-598-00
Classification: PERSONAL
County: ISABELLA
Assessment Unit: CHARTER TWP. OF UNION
Village: NONE
School District: MOUNT PLEASANT PUBLIC SCHOOLS

Property Owner:
CHANDLER MEDICAL FACILITY
4599 JENNIFER LANE
MOUNT PLEASANT MI 48858

Assessing Officer / Equalization Director:
JILL PETERS
2010 S. LINCOLN ROAD
MOUNT PLEASANT, MI 48858

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$2,300	$0	$0	($2,300)
TAXABLE VALUE				
2023	$2,300	$0	$0	($2,300)

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: **154-2025-0268**

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: 14-998-00-445-01
Classification: PERSONAL
County: ISABELLA
Assessment Unit: CHARTER TWP. OF UNION
Village: NONE
School District: MOUNT PLEASANT PUBLIC SCHOOLS

Property Owner:
D&D HARKINS LLC
PO BOX 50564
AUSTIN TX 78763

Assessing Officer / Equalization Director:
JILL PETERS
2010 S. LINCOLN ROAD
MOUNT PLEASANT, MI 48858

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

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).

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: **154-2025-0269**

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: 33-20-90-55-025-064
Classification: PERSONAL
County: INGHAM
Assessment Unit: CITY OF EAST LANSING
Village: NONE
School District: EAST LANSING SCHOOL DISTRICT

Property Owner:
FAMILY COUNSLEING OFFICES
271 WOODLAND PASS
EAST LANSING MI 48823

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	$1,300	$0	$0	($1,300)
TAXABLE VALUE				
2025	$1,300	$0	$0	($1,300)

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

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: **154-2025-0270**

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: 33-20-90-55-025-031
Classification: PERSONAL
County: INGHAM
Assessment Unit: CITY OF EAST LANSING
Village: NONE
School District: EAST LANSING SCHOOL DISTRICT

Property Owner:
CHETLENHAM LAW
4572 S HAGADORN RD
EAST LANSING MI 48823

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	$2,500	$0	$0	($2,500)
TAXABLE VALUE				
2025	$2,500	$0	$0	($2,500)

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: **154-2025-0276**

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: I-09-16-201-013
Classification: REAL
County: WASHTENAW
Assessment Unit: CHARTER TWP. OF ANN ARBOR
Village: NONE
School District: ANN ARBOR PUBLIC SCHOOLS

Property Owner:
1680 DHU VARREN RD LLC - DUFEK W-S
3460 E HURON RIVER DR
ANN ARBOR MI 48104

Assessing Officer / Equalization Director:
TRACY L. HAYLEY
3792 PONTIAC TRAIL
ANN ARBOR, MI 48105

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$94,200	$0	$0	($94,200)
2024	$91,400	$0	$0	($91,400)
2023	$60,100	$0	$0	($60,100)
TAXABLE VALUE				
2025	$94,200	$0	$0	($94,200)
2024	$91,400	$0	$0	($91,400)
2023	$16,821	$0	$0	($16,821)

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: **154-2025-0285**

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: 33-20-90-41-460-120
Classification: PERSONAL
County: INGHAM
Assessment Unit: CITY OF EAST LANSING
Village: NONE
School District: EAST LANSING SCHOOL DISTRICT

Property Owner:
TIMMONS SARA
411 W LAKE LANSING RD STE 1120
EAST LANSING MI 48823

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	$0	$2,800	$2,800	$2,800
2024	$0	$2,800	$2,800	$2,800
2023	$0	$2,800	$2,800	$2,800
TAXABLE VALUE				
2025	$0	$2,800	$2,800	$2,800
2024	$0	$2,800	$2,800	$2,800
2023	$0	$2,800	$2,800	$2,800

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: **154-2025-0287**

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: 09-09-30-224-006
Classification: REAL
County: WASHTENAW
Assessment Unit: CITY OF ANN ARBOR
Village: NONE
School District: ANN ARBOR PUBLIC SCHOOLS

Property Owner:
KINNEY, BARBARA
323 WESTWOOD AVE
ANN ARBOR MI 48103

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

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$214,500	$211,000	$211,000	($3,500)
TAXABLE VALUE				
2023	$165,736	$163,246	$163,246	($2,490)

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: **154-2025-0289**

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: 41-01-51-117-318
Classification: PERSONAL
County: KENT
Assessment Unit: CITY OF GRAND RAPIDS
Village: NONE
School District: GRAND RAPIDS PUBLIC SCHOOLS

Property Owner:
TACO'S EL CUNADO PLAINFIELD INC
140 PLAINFIELD AVE NE
GRAND RAPIDS MI 49525

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				
2024	$17,500	$78,900	$78,900	$61,400
2023	$15,000	$48,600	$48,600	$33,600
TAXABLE VALUE				
2024	$17,500	$78,900	$78,900	$61,400
2023	$15,000	$48,600	$48,600	$33,600

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: **154-2025-0299**

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: 34-007-14-0074-000
Classification: REAL
County: WAYNE
Assessment Unit: CITY OF ECORSE
Village: NONE
School District: ECORSE PUBLIC SCHOOL DISTRICT

Property Owner:
CONSOLIDATED RAIL CORPORATION
650 WEST PEACHTREE ST NW
ATLANTA GA 30308

Assessing Officer / Equalization Director:
DAVID GRIFFIN
3869 JEFFERSON AVE.
ECORSE, MI 48229

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$23,500	$0	$0	($23,500)
2024	$20,500	$0	$0	($20,500)
2023	$20,500	$0	$0	($20,500)
TAXABLE VALUE				
2025	$8,870	$0	$0	($8,870)
2024	$8,604	$0	$0	($8,604)
2023	$8,195	$0	$0	($8,195)

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: **154-2025-0317**

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: 50-26-06-28-352-009
Classification: REAL
County: MACOMB
Assessment Unit: TWP. OF LENOX
Village: Village of NEW HAVEN
School District: NEW HAVEN COMMUNITY SCHOOLS

Property Owner:
MICHIGAN BELL
1010 PINE ST ROOM 9E-L-01
ST LOUIS MO 63101

Assessing Officer / Equalization Director:
CHRISTINE H. LUCIAN
63775 GRATIOT
LENOX, MI 48050

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$15,100	$0	$0	($15,100)
2024	$15,100	$0	$0	($15,100)
2023	$12,700	$0	$0	($12,700)
TAXABLE VALUE				
2025	$13,525	$0	$0	($13,525)
2024	$13,119	$0	$0	($13,119)
2023	$12,495	$0	$0	($12,495)

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: **154-2025-0321**

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: 88-99-00-411-010
Classification: PERSONAL
County: OAKLAND
Assessment Unit: CITY OF TROY
Village: NONE
School District: TROY SCHOOL DISTRICT

Property Owner:
JARS HOLDING LLC
803 W BIG BEAVER STE 202
TROY MI 48098

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	$46,800	$193,130	$193,130	$146,330
2024	$37,500	$225,760	$225,760	$188,260
2023	$30,000	$119,370	$119,370	$89,370
TAXABLE VALUE				
2025	$46,800	$193,130	$193,130	$146,330
2024	$37,500	$225,760	$225,760	$188,260
2023	$30,000	$119,370	$119,370	$89,370

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: **154-2025-0322**

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: 88-99-00-410-375
Classification: PERSONAL
County: OAKLAND
Assessment Unit: CITY OF TROY
Village: NONE
School District: TROY SCHOOL DISTRICT

Property Owner:
PRIME ENERGY CS
1400 ALLEN RD
TROY MI 48083

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	$176,140	$1,122,330	$1,122,330	$946,190
2024	$140,910	$1,301,430	$1,301,430	$1,160,520
2023	$112,730	$395,620	$395,620	$282,890
TAXABLE VALUE				
2025	$176,140	$1,122,330	$1,122,330	$946,190
2024	$140,910	$1,301,430	$1,301,430	$1,160,520
2023	$112,730	$395,620	$395,620	$282,890

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: **154-2025-0335**

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: 64-99-00-025-092
Classification: PERSONAL
County: OAKLAND
Assessment Unit: CITY OF PONTIAC
Village: NONE
School District: SCHOOL DISTRICT OF THE CITY OF PONTIAC

Property Owner:
MIERZWA PAVING LLC
1001 CESAR E. CHAVEZ AVE
PONTIAC MI 48340

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

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$0	$62,340	$62,340	$62,340
TAXABLE VALUE				
2025	$0	$62,340	$62,340	$62,340

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: **154-2025-0351**

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: 82-59-999-00-0740-000
Classification: PERSONAL
County: WAYNE
Assessment Unit: CITY OF WOODHAVEN
Village: NONE
School District: WOODHAVEN SCHOOL DISTRICT

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

Assessing Officer / Equalization Director:
CHRISTINE KUHN
21869 WEST ROAD
WOODHAVEN, MI 48183

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$219,900	$128,655	$128,655	($91,245)
TAXABLE VALUE				
2024	$219,900	$128,655	$128,655	($91,245)

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: **154-2025-0357**

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: 50-99-00-012-024
Classification: PERSONAL
County: OAKLAND
Assessment Unit: CITY OF NOVI
Village: NONE
School District: NOVI COMMUNITY SCHOOLS

Property Owner:
FORTIS PAYMENT SYSTEMS LLC
43155 MAIN STREET, SUITE 2310C
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	$139,890	$0	$0	($139,890)
TAXABLE VALUE				
2025	$139,890	$0	$0	($139,890)

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: **154-2025-0360**

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: 74-15-011-3003-200
Classification: REAL
County: SAINT CLAIR
Assessment Unit: TWP. OF CLYDE
Village: NONE
School District: PORT HURON AREA SCHOOL DISTRICT

Property Owner:
PLIVE, ANTHONY
5037 CARRIGAN RD
CLYDE MI 48049

Assessing Officer / Equalization Director:
ELISHA A. MESSINA
3350 VINCENT ROAD
NORTH STREET, MI 48049

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2023	$175,200	$175,200	$175,200	$0
TAXABLE VALUE				
2023	$140,778	$52,453	$52,453	($88,325)

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