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: **154-2025-0371**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: XT0-121-4600-00
Classification: REAL
County: LENAWEE
Assessment Unit: CITY OF TECUMSEH
Village: NONE
School District: TECUMSEH PUBLIC SCHOOLS

Property Owner:
NEWBERG MEADOWS PARTNERS LLC
600 W 22ND ST STE 101
OAK BROOK IL 60523

Assessing Officer / Equalization Director:
AMANDA K. LACELLE
PO BOX 396, 309 E. CHICAGO BLVD.
TECUMSEH, MI 49286

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$1,892,900	$2,540,000	$2,540,000	$647,100
2024	$1,922,600	$2,459,900	$2,459,900	$537,300
2023	$1,916,800	$2,459,900	$2,459,900	$543,100
TAXABLE VALUE				
2025	$1,892,900	$2,536,124	$2,536,124	$643,224
2024	$1,922,600	$2,459,868	$2,459,868	$537,268
2023	$1,916,800	$2,459,868	$2,459,868	$543,068

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: **154-2026-0038**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 24-13-18-01-326-009
Classification: Real
County: EMMET
Assessment Unit: TWP. OF RESORT
Village: NONE
School District: PUBLIC SCHOOLS OF PETOSKEY

Property Owner:
Tulk, Spencer; Tulk, Matt
2348 Tori Lane
Petosky MI 49770

Assessing Officer / Equalization Director:
MICHAEL A. LARSON
2232 RESORT PIKE
PETOSKEY, MI 49770

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$227,800	$229,858		
2025	$15,500	$226,200		
2024	$15,300	$226,000		
TAXABLE VALUE				
2026	$226,618	$229,858		
2025	$15,500	$223,815		
2024	$15,300	$217,086		

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: **154-2026-0061**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 006-900-900-30
Classification: IFT
County: SCHOOLCRAFT
Assessment Unit: TWP. OF MUELLER
Village: NONE
School District: MANISTIQUE AREA SCHOOLS

Property Owner:
GRAYMONT WESTERN LIME INC
2021 SOUTH 18TH AVE STE 102
WEST BEND WI 53095

Assessing Officer / Equalization Director:
NICOLE E. MERLO
110 S. SHAG LAKE DRIVE
GWINN, MI 49841

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$10,381,528	$0		
2025	$10,569,198	$0		
2024	$10,339,100	$0		
TAXABLE VALUE				
2026	$10,381,528	$0		
2025	$10,569,198	$0		
2024	$10,339,100	$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: **154-2026-0068**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 41-50-21-022-606
Classification: PERSONAL
County: KENT
Assessment Unit: CHARTER TWP. OF GRAND RAPIDS
Village: NONE
School District: FOREST HILLS PUBLIC SCHOOLS

Property Owner:
TRC
660 CASCADE E PKWY SE
GRAND RAPIDS MI 49546

Assessing Officer / Equalization Director:
BRYAN JAGER
1836 EAST BELTLINE NE
GRAND RAPIDS, MI 49525

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$92,000	$0	$0	($92,000)
2024	$94,500	$0	$0	($94,500)
TAXABLE VALUE				
2025	$1,037	$0	$0	($1,037)
2024	$1,046	$0	$0	($1,046)

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: **154-2026-0069**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 03-002-007-014-10
Classification: REAL
County: MASON
Assessment Unit: TWP. OF BRANCH
Village: NONE
School District: MASON COUNTY EASTERN DISTRICT

Property Owner:
MAPLE WOODS RMG LLC
335 BRIDGE ST NW #1904
GRAND RAPIDS MI 49504

Assessing Officer / Equalization Director:
NANCY L. VANDERVEST
5635 W. DEWEY ROAD
LUDINGTON, MI 49402

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$11,100	$549,000		
2024	$10,800	$534,300		
TAXABLE VALUE				
2025	$10,175	$548,641		
2024	$9,870	$534,217		

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: **154-2026-0070**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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:	03-002-016-013-00
Classification:	REAL
County:	MASON
Assessment Unit:	TWP. OF BRANCH
Village:	NONE
School District:	MASON COUNTY CENTRAL SCHOOLS

Property Owner:
GOSS, RONALD
91546 CR 668
DECATUR MI 49045

Assessing Officer / Equalization Director:
NANCY L. VANDERVEST
5635 W. DEWEY ROAD
LUDINGTON, MI 49402

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$10,100	$51,000		
2024	$9,000	$49,400		
TAXABLE VALUE				
2025	$7,902	$49,555		
2024	$7,665	$48,065		

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: **154-2026-0086**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 12-99-04-559-500
Classification: PERSONAL
County: MACOMB
Assessment Unit: CITY OF WARREN
Village: NONE
School District: CENTER LINE PUBLIC SCHOOLS

Property Owner:
LEASE PLAN USA LLC
1165 SANCTUARY PKWY
ALPHARETTA GA 30009

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				
2026	$400,000	$1,090,004	$1,090,004	$690,004
TAXABLE VALUE				
2026	$400,000	$1,090,004	$1,090,004	$690,004

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: **154-2026-0105**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 16-11-40-700-605
Classification: PERSONAL
County: MACOMB
Assessment Unit: CHARTER TWP. OF CLINTON
Village: NONE
School District: CHIPPEWA VALLEY SCHOOLS

Property Owner:
HF MACOMB HOSPITAL PHARMACY
16151 19 MILE RD STE 100
CLINTON TWP MI 48038

Assessing Officer / Equalization Director:
ELIZABETH SCHWARTZ
40700 ROMEO PLANK ROAD
CLINTON TOWNSHIP, MI 48038

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$18,800	$38,700	$38,700	$19,900
TAXABLE VALUE				
2025	$18,800	$38,700	$38,700	$19,900

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2026-0109**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 58-55-49-00018-000
Classification: REAL
County: MONROE
Assessment Unit: CITY OF MONROE
Village: NONE
School District: MONROE PUBLIC SCHOOLS

Property Owner:
ALCHEMIST SERVICES, LLC
455 E EISENHOWER STE 300 PMB 1066
MONROE MI 48108

Assessing Officer / Equalization Director:
CHRISTINE EICHLER
120 EAST FIRST STREET
MONROE, MI 48161

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$38,500	$2,200		
TAXABLE VALUE				
2026	$33,377	$1,907		

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: **154-2026-0111**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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:	16-11-48-130-110
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CHARTER TWP. OF CLINTON
Village:	NONE
School District:	CHIPPEWA VALLEY SCHOOLS

Property Owner:
HOLLISTER
KENDRICK LOGAN
PO BOX 802206
DALLAS TX 75024

Assessing Officer / Equalization Director:
ELIZABETH SCHWARTZ
40700 ROMEO PLANK ROAD
CLINTON TOWNSHIP, MI 48038

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$103,800	$129,500		
TAXABLE VALUE				
2025	$103,800	$129,500		

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: **154-2026-0134**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 92023-068-A
Classification: PERSONAL
County: KALAMAZOO
Assessment Unit: CITY OF PORTAGE
Village: NONE
School District: PORTAGE PUBLIC SCHOOLS

Property Owner:
CRC GROUP
TAX DEPT
600 SOUTH TRYON ST, 17TH FLOOR
CHARLOTTE NC 28202

Assessing Officer / Equalization Director:
AARON POWERS
7900 S. WESTNEDGE
PORTAGE, MI 49002

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$3,800	$20,500		
2025	$3,800	$23,200		
2024	$3,800	$26,900		
TAXABLE VALUE				
2026	$3,800	$20,500		
2025	$3,800	$23,200		
2024	$3,800	$26,900		

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2026-0136**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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--519

Classification: PERSONAL

County: KENT

Assessment Unit: CITY OF GRAND RAPIDS

Village: NONE

School District: GRAND RAPIDS PUBLIC SCHOOLS

Property Owner:
NATURES RELEAF-; GRAND RAPIDS/SUSHINE PHARMS LLC
666 LEONARD ST NW
GRAND RAPIDS MI 49504

Assessing Officer / Equalization Director:
LINDSEY POST
300 MONROE AVE NW
GRAND RAPIDS, MI 49503

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$6,500	$68,800		
2024	$6,000	$81,100		
TAXABLE VALUE				
2025	$6,500	$68,800		
2024	$6,000	$81,100		

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: **154-2026-0138**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 41-01-51-118-160
Classification: PERSONAL
County: KENT
Assessment Unit: CITY OF GRAND RAPIDS
Village: NONE
School District: GRAND RAPIDS PUBLIC SCHOOLS

Property Owner:
LIV CANNABIS/MPM RETAIL LLC
1506 KALAMAZOO AVE
MARSHALL MI 49068

Assessing Officer / Equalization Director:
LINDSEY POST
300 MONROE AVE NW
GRAND RAPIDS, MI 49503

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$20,000	$24,900		
2025	$17,500	$28,200		
2024	$15,000	$32,700		
TAXABLE VALUE				
2026	$20,000	$24,900		
2025	$17,500	$28,200		
2024	$15,000	$32,700		

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: **154-2026-0143**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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:	56-999-00-2026-097
Classification:	PERSONAL
County:	WAYNE
Assessment Unit:	CITY OF WESTLAND
Village:	NONE
School District:	WAYNE-WESTLAND COMMUNITY SCHOOLS

Property Owner:
MEINEKE CAR CARE CENTER
1845 N WAYNE
WESTLAND MI 48185

Assessing Officer / Equalization Director:
DANIEL K. CURRIE
36300 WARREN ROAD
WESTLAND, MI 48185

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$0	$28,000		
TAXABLE VALUE				
2026	$0	$28,000		

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2026-0144**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 56-999-00-2026-025
Classification: PERSONAL
County: WAYNE
Assessment Unit: CITY OF WESTLAND
Village: NONE
School District: LIVONIA PUBLIC SCHOOLS

Property Owner:
JMS OPCO MI 2 LLC
304 S JONES BLVD PMB 345
LAS VEGAS NV 89107

Assessing Officer / Equalization Director:
DANIEL K. CURRIE
36300 WARREN ROAD
WESTLAND, MI 48185

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$12,500	$69,900		
TAXABLE VALUE				
2026	$12,500	$69,900		

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2026-0145**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 021-001-134-016-00
Classification: REAL
County: DELTA
Assessment Unit: TWP. OF BALDWIN
Village: NONE
School District: MID PENINSULA SCHOOL DISTRICT

Property Owner:
GRIVICICH, ERIN; GRIVICICH, JOANN
1211 FRIDAY Q. 1 RD
RAPID RIVER MI 49878

Assessing Officer / Equalization Director:
JANICE FRIZZELL
PO BOX 32
GLADSTONE, MI 49837

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$186,500	$178,700		
2024	$163,800	$157,400		
TAXABLE VALUE				
2025	$64,468	$72,154		
2024	$62,530	$69,985		

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: **154-2026-0146**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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:	21-001-236-013-01
Classification:	REAL
County:	DELTA
Assessment Unit:	TWP. OF BALDWIN
Village:	NONE
School District:	MID PENINSULA SCHOOL DISTRICT

Property Owner:
PUNZEL, TONY; PUNZEL, JODI
1822 22ND AVE S
ESCANABA MI 49829

Assessing Officer / Equalization Director:
JANICE FRIZZELL
PO BOX 32
GLADSTONE, MI 49837

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2024	$38,000	$45,400		
TAXABLE VALUE				
2024	$26,762	$34,104		

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: **154-2026-0152**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 41-07-283-016
Classification: REAL
County: GENESEE
Assessment Unit: CITY OF FLINT
Village: NONE
School District: FLINT CITY SCHOOL DISTRICT

Property Owner:
CAMPBELL, RODNEY P
1326 ROOSEVELT AVE
FLINT MI 48503

Assessing Officer / Equalization Director:
STACEY BASSI
1101 S. SAGINAW STREET
FLINT, MI 48502

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$7,700	$19,000		
2025	$5,200	$15,000		
2024	$4,500	$11,700		
TAXABLE VALUE				
2026	$4,764	$11,614		
2025	$4,639	$11,309		
2024	$4,500	$10,969		

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: **154-2026-0154**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 52-90-01-103-316
Classification: PERSONAL
County: EMMET
Assessment Unit: CITY OF PETOSKEY
Village: NONE
School District: PUBLIC SCHOOLS OF PETOSKEY

Property Owner:
KNOT JUST A BAR
5152 SOUTHSHORE VIEW CIRCLE
SUTTONS BAY MI 49682

Assessing Officer / Equalization Director:
ALLAN J. BERG
P.O. BOX 25
ROGERS CITY, MI 49779

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$139,300	$0		
2025	$130,300	$0		
2024	$128,250	$0		
TAXABLE VALUE				
2026	$139,300	$0		
2025	$130,300	$0		
2024	$128,250	$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: **154-2026-0167**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 41-01-51-118-183
Classification: PERSONAL
County: KENT
Assessment Unit: CITY OF GRAND RAPIDS
Village: NONE
School District: KENTWOOD PUBLIC SCHOOLS

Property Owner:
RAPID LIQUOR/TOTAL LIQUOR LLC
2340 28TH ST SE
GRAND RAPIDS MI 49508

Assessing Officer / Equalization Director:
LINDSEY POST
300 MONROE AVE NW
GRAND RAPIDS, MI 49503

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$30,000	$54,300		
2025	$25,000	$61,500		
2024	$20,000	$72,200		
TAXABLE VALUE				
2026	$30,000	$54,300		
2025	$25,000	$61,500		
2024	$20,000	$72,200		

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2026-0168**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 41-01-51-117-887
Classification: PERSONAL
County: KENT
Assessment Unit: CITY OF GRAND RAPIDS
Village: NONE
School District: GRAND RAPIDS PUBLIC SCHOOLS

Property Owner:
BARE ALL LLC
1748 UNION AVE SE
GRAND RAPIDS MI 49504

Assessing Officer / Equalization Director:
LINDSEY POST
300 MONROE AVE NW
GRAND RAPIDS, MI 49503

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2025	$7,500	$17,100		
2024	$6,300	$20,000		
TAXABLE VALUE				
2025	$7,500	$17,100		
2024	$6,300	$20,000		

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2026-0173**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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:	33-20-90-55-026-053
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
TRUCORDIA
300 W LAKE LANSING 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				
2026	$2,500	$0		
TAXABLE VALUE				
2026	$2,500	$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: **154-2026-0174**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 52-90-01-104-224
Classification: PERSONAL
County: EMMET
Assessment Unit: CITY OF PETOSKEY
Village: NONE
School District: PUBLIC SCHOOLS OF PETOSKEY

Property Owner:
BRANDY'S HARBORTOWN
820 FRONT STREET
PETOSKEY MI 49770

Assessing Officer / Equalization Director:
ALLAN J. BERG
P.O. BOX 25
ROGERS CITY, MI 49779

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$0	$139,300		
2025	$0	$130,300		
2024	$0	$128,250		
TAXABLE VALUE				
2026	$0	$139,300		
2025	$0	$130,300		
2024	$0	$128,250		

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: **154-2026-0184**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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:	33-20-90-55-025-034
Classification:	PERSONAL
County:	INGHAM
Assessment Unit:	CITY OF EAST LANSING
Village:	NONE
School District:	EAST LANSING SCHOOL DISTRICT

Property Owner:
EAST ARBOR ARCHITECTURE
210 ABBOT RS STE 40
EAST LANSING MI 48825

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		
TAXABLE VALUE				
2025	$1,300	$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: **154-2026-0196**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 33-20-90-55-024-021
Classification: PERSONAL
County: INGHAM
Assessment Unit: CITY OF EAST LANSING
Village: NONE
School District: LANSING SCHOOL DISTRICT

Property Owner:
WOODSPRINGS SUITES EAST LANSING
11410 COMMON OAKS DR
RALEIGH NC 27614

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				
2026	$0	$219,300		
2025	$0	$252,500		
2024	$0	$160,100		
TAXABLE VALUE				
2026	$0	$219,300		
2025	$0	$252,500		
2024	$0	$160,100		

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: **154-2026-0201**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 41-01-51-103-323
Classification: PERSONAL
County: KENT
Assessment Unit: CITY OF GRAND RAPIDS
Village: NONE
School District: GRAND RAPIDS PUBLIC SCHOOLS

Property Owner:
VARANIRAJ GR INC
3930 STAHL DR SE
GRAND RAPIDS MI 49546

Assessing Officer / Equalization Director:
LINDSEY POST
300 MONROE AVE NW
GRAND RAPIDS, MI 49503

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$127,400	$507,600		
2025	$99,500	$349,500		
TAXABLE VALUE				
2026	$127,400	$507,600		
2025	$99,500	$349,500		

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: **154-2026-0202**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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:	24-20-00-720-650
Classification:	PERSONAL
County:	MACOMB
Assessment Unit:	CHARTER TWP. OF WASHINGTON
Village:	NONE
School District:	ROMEO COMMUNITY SCHOOLS

Property Owner:
THE ORCHARDS GOLF LTD
62900 CAMPGROUND
WASHINGTON MI 48094

Assessing Officer / Equalization Director:
DOUGLAS OKOROWSKI
57900 VAN DYKE AVE
WASHINGTON, MI 48014

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$215,300	$325,400		
TAXABLE VALUE				
2026	$215,300	$325,400		

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2026-0203**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 24-20-00-637-565

Classification: PERSONAL

County: MACOMB

Assessment Unit: CHARTER TWP. OF WASHINGTON

Village: NONE

School District: ROMEO COMMUNITY SCHOOLS

Property Owner:
NORTHSTART FAMILY DENTISTRY; ABOONA, FAITH DR.
11899 VISTA SPRINGS BLVD
WASHINGTON MI 48095

Assessing Officer / Equalization Director:
DOUGLAS OKOROWSKI
57900 VAN DYKE AVE
WASHINGTON, MI 48014

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$200,000	$244,900		
TAXABLE VALUE				
2026	$200,000	$244,900		

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

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

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

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

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

Peggy L. Nolde
Chairperson

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: **154-2026-0204**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 775-052-000-623-20
Classification: PERSONAL
County: SAINT JOSEPH
Assessment Unit: TWP. OF STURGIS
Village: NONE
School District: STURGIS PUBLIC SCHOOLS

Property Owner:
TOYOTA INDUSTRIES COMMERCIAL FINANCE
PO BOX 6738
ELGIN IL 60121

Assessing Officer / Equalization Director:
DALE HUTSON
60450 S. FARRAND ROAD
COLON, MI 49040

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$5,200	$0		
TAXABLE VALUE				
2026	$5,200	$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: **154-2026-0205**

Issued August 19, 2026

The State Tax Commission, at a meeting held on October 20, 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: 775-052-000-623-10
Classification: PERSONAL
County: SAINT JOSEPH
Assessment Unit: TWP. OF STURGIS
Village: NONE
School District: STURGIS PUBLIC SCHOOLS

Property Owner:
TOYOTA INDUSTRIES COMMERCIAL FINANCE
PO BOX 6738
ELGIN IL 60121

Assessing Officer / Equalization Director:
DALE HUTSON
60450 S. FARRAND ROAD
COLON, MI 49040

YEAR	*ORIGINAL VALUATION*	*REQUESTED VALUATION*	*APPROVED VALUATION*	*NET INCREASE NET (DECREASE)*
ASSESSED VALUE				
2026	$5,200	$0		
TAXABLE VALUE				
2026	$5,200	$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