Agenda Item #19
April 7, 2026

STATE TAX COMMISSION
MCL 211.154 SPECIAL ITEMS AGENDA
Tuesday, April 7, 2026

DOCKET #	FILED BY	PROPERTY OWNER	LOCAL UNIT	COUNTY	YEARS	REASON	STAFF RECOMMENDATION
154-2024-0075	Assessor	Swan Electric Company Inc	Charter Twp of Delhi	Ingham	2022 & 2023	Duplicate of Petition #154-2024-0223 approved at 10/22/2024 STC meeting.	Staff recommends dismissal.
154-2025-0254	Assessor	Joan Johnson PhD & Associates	City of East Lansing	Ingham	2022, 2023 & 2024	Lack of jurisdiction for tax year 2022 due to ineligible tax year. Approve tax years 2023 & 2024 as a concurrence.	Staff recommends dismissal of tax year 2022 and approval of tax years 2023 & 2024 as a concurrence.
154-2024-0436	Taxpayer	Quality Dairy	City of Lansing	Ingham	2020, 2021, 2022 & 2023	Dismiss tax years 2020 & 2021 for lack of jurisdiction. Approve tax years 2022 & 2023 as a concurrence.	Staff recommends dismissal of tax years 2020 & 2021 and approval of tax years 2022 & 2023 as a concurrence.
154-2024-0435	Assessor	AH Kentwood Property Owner	City of Kentwood	Kent	2021, 2022 & 2023	Dismiss tax year 2021 for lack of jurisdiction. Approve tax years 2022 & 2023 as a nonconcurrence.	Staff recommends dismissal of tax year 2021 and approval of tax years 2022 & 2023 as a nonconcurrence.
154-2024-0437	Assessor	Consolidated Resource Imaging	City of Walker	Kent	2021, 2022 & 2023	Dismiss tax year 2021 for lack of jurisdiction. Approve tax years 2022 & 2023 as a nonconcurrence.	Staff recommends dismissal of tax year 2021 and approval of tax years 2022 & 2023 as a nonconcurrence.
154-2025-0330	Agent	Taco Bell of America	City of Detroit	Wayne	2024	Lack of jurisdiction due to JBOR decision.	Staff recommends dismissal.
154-2025-0328	Agent	Taco Bell of America	Twp. of Davison	Genesee	2024	Lack of jurisdiction due to JBOR decision.	Staff recommends dismissal.
154-2025-0329	Agent	Taco Bell of America	Twp. of Davison	Genesee	2024	Lack of jurisdiction due to JBOR decision.	Staff recommends dismissal.
154-2025-0261	Taxpayer	Rivard, Justin S	Charter Twp of Garfield	Grand Traverse	2025	Lack of jurisdiction due to late filed personal property statement	Staff recommends dismissal.
154-2025-0267	Taxpayer	Pleasantrees Cannibis Company	Charter Twp of Harrison	Macomb	2023	Lack of jurisdiction due to MBOR decision.	Staff recommends dismissal.
154-2025-0245	Assessor	Sheplers Development LLC	Twp. of Wawatam	Emmet	2024 & 2025	Withdraw- By the request of petitioner.	Staff recommends dismissal.
154-2025-0262	Assessor	Pairolero, Greg & Dennis	Twp. of Iron River	Iron	2023, 2024 & 2025	Withdraw- By the request of petitioner.	Staff recommends dismissal.