# STATE TAX COMMISSION MEETING

Agenda Item #43
August 18, 2026

*Tuesday, August 18, 2026*

CONCURRENCE AGENDA

Section 211.154 concurrence items. The property owner and assessor have concurred that the value will be determined by the State Tax Commission.

**ALLEGAN COUNTY**

**154-2026-0031** MICHIGAN GAS UTILITIES CORPORATION — 03-51-920-040-00
ALLEGAN COUNTY; ALLEGAN CITY

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2025 AV from | $3,073,700 | to | $3,183,618 | TV from | $3,073,700 | to | $3,183,618 |

**BERRIEN COUNTY**

**154-2026-0032** VAIL RUBBER WORKS INC — 11-17-9900-0002-00-0
BERRIEN COUNTY; ROYALTON TWP.

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2024 AV from | $1,048,530 | to | $0 | TV from | $1,048,530 | to | $0 |

**CLINTON COUNTY**

**154-2026-0077** ALPHA TYPE SELF STORAGE EAGLE LLC — 19-071-021-000-020-00
CLINTON COUNTY; EAGLE TWP.

REAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2024 AV from | $265,200 | to | $231,800 | TV from | $265,200 | to | $231,800 |

**GLADWIN COUNTY**

**154-2024-0442** DOYLE, JONATHAN G; DOYLE, JENNIFER R — 010-003-400-004-00
GLADWIN COUNTY; BEAVERTON TWP.

REAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2024 AV from | $83,800 | to | $82,600 | TV from | $69,615 | to | $23,578 |
| 2023 AV from | $66,300 | to | $65,400 | TV from | $66,300 | to | $22,456 |
| 2022 AV from | $49,600 | to | $49,600 | TV from | $44,844 | to | $22,244 |

**GRAND TRAVERSE COUNTY**

**154-2026-0075** CHARTER COMMUNICATIONS (C/O SKY BULTRON) — 28-03-899-001-31
GRAND TRAVERSE COUNTY; EAST BAY CHARTER TWP.

REAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2025 AV from | $56,900 | to | $0 | TV from | $39,020 | to | $0 |
| 2024 AV from | $47,900 | to | $0 | TV from | $37,847 | to | $0 |

**154-2026-0066** OLYMPUS AMERICA — 05-900-393-63
GRAND TRAVERSE COUNTY; GARFIELD CHARTER TWP.

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2025 AV from | $150,000 | to | $0 | TV from | $150,000 | to | $0 |

**154-2026-0071** 7 BREW COFFEE 05-900-423-65
GRAND TRAVERSE COUNTY; GARFIELD CHARTER TWP.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | PERSONAL PROPERTY |
| 2026 AV from | $25,400 | to | $0 | TV from | $25,400 | to | $0 |
| 2025 AV from | $29,100 | to | $0 | TV from | $29,100 | to | $0 |
| 2024 AV from | $12,500 | to | $0 | TV from | $12,500 | to | $0 |

**INGHAM COUNTY**

**154-2026-0054** LO EYE CARE 33-20-90-55-025-002
INGHAM COUNTY; EAST LANSING CITY

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | PERSONAL PROPERTY |
| 2025 AV from | $50,000 | to | $0 | TV from | $50,000 | to | $0 |

**KENT COUNTY**

**154-2026-0141** SABA HOLDING COMPANY, LLC 41-50-20-030-980
KENT COUNTY; GAINES CHARTER TWP.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | PERSONAL PROPERTY |
| 2026 AV from | $0 | to | $93,700 | TV from | $0 | to | $93,700 |

**154-2026-0100** TIAN LI RESTAURANTS INC 41-01-51-117-722
KENT COUNTY; GRAND RAPIDS CITY

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | PERSONAL PROPERTY |
| 2026 AV from | $50,000 | to | $103,700 | TV from | $50,000 | to | $103,700 |
| 2025 AV from | $45,000 | to | $94,000 | TV from | $45,000 | to | $94,000 |
| 2024 AV from | $42,800 | to | $76,000 | TV from | $42,800 | to | $76,000 |

**154-2026-0131** HOT STAMP TOOLING SYSTEMS LLC 41-01-51-114-476
KENT COUNTY; GRAND RAPIDS CITY

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | PERSONAL PROPERTY |
| 2024 AV from | $744,000 | to | $0 | TV from | $744,000 | to | $0 |

**154-2026-0135** VOILA NAILS LLC 41-01-51-118-807
KENT COUNTY; GRAND RAPIDS CITY

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | PERSONAL PROPERTY |
| 2026 AV from | $10,000 | to | $53,400 | TV from | $10,000 | to | $53,400 |
| 2025 AV from | $0 | to | $60,900 | TV from | $0 | to | $60,900 |

**154-2026-0137** SIP SHINE LLC 41-01-51-118-495
KENT COUNTY; GRAND RAPIDS CITY

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | PERSONAL PROPERTY |
| 2026 AV from | $110,000 | to | $162,400 | TV from | $110,000 | to | $162,400 |
| 2025 AV from | $100,000 | to | $167,000 | TV from | $100,000 | to | $167,000 |

**154-2026-0113** CONTROL TECH MANUFACTURING LLC 41-50-93-986-919
KENT COUNTY; WYOMING CITY

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | PERSONAL PROPERTY |
| 2026 AV from | $600 | to | $13,500 | TV from | $600 | to | $13,500 |
| 2025 AV from | $900 | to | $15,400 | TV from | $900 | to | $15,400 |
| 2024 AV from | $600 | to | $16,900 | TV from | $600 | to | $16,900 |

**154-2026-0114** MORRISON INDUSTRIAL EQUIPMENT CO 41-50-93-956-475
KENT COUNTY; WYOMING CITY

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $6,400 | to | $33,200 | TV from | $6,400 | to | $33,200 |
| 2025 AV from | $36,200 | to | $62,700 | TV from | $36,200 | to | $62,700 |
| 2024 AV from | $32,600 | to | $63,100 | TV from | $32,600 | to | $63,100 |

**154-2026-0115** MORRISON INDUUSTRIAL EQUIPMENT CO 41-50-93-998-294
KENT COUNTY; WYOMING CITY

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $9,100 | to | $23,900 | TV from | $9,100 | to | $23,900 |
| 2025 AV from | $83,800 | to | $91,600 | TV from | $83,800 | to | $91,600 |
| 2024 AV from | $34,100 | to | $43,600 | TV from | $34,100 | to | $43,600 |

**LENAWEE COUNTY**

**154-2026-0080** POLY JOHN ENTERPRISES CORPORATION RA0-901-3740-00
LENAWEE COUNTY; RAISIN CHARTER TWP.

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $0 | to | $4,183,384 | TV from | $0 | to | $4,183,384 |

**LIVINGSTON COUNTY**

**154-2026-0101** BAMF X2 LLC 4716-99-002-494
LIVINGSTON COUNTY; GREEN OAK CHARTER TWP.

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2024 AV from | $360,400 | to | $83,800 | TV from | $360,400 | to | $83,800 |

**154-2026-0102** BAMF X2 LLC 4716-99-002-086
LIVINGSTON COUNTY; GREEN OAK CHARTER TWP.

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2025 AV from | $85,500 | to | $33,300 | TV from | $85,500 | to | $33,300 |
| 2024 AV from | $90,900 | to | $37,700 | TV from | $90,900 | to | $37,700 |

**MACOMB COUNTY**

**154-2026-0058** SEPHORA 16-1148-150-120
MACOMB COUNTY; CLINTON CHARTER TWP.

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2025 AV from | $155,500 | to | $174,300 | TV from | $155,500 | to | $174,300 |

**154-2026-0060** ADAMS PROPERTY LLC 16-11-47-901-120
MACOMB COUNTY; CLINTON CHARTER TWP.

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $127,500 | to | $206,700 | TV from | $127,500 | to | $206,700 |
| 2025 AV from | $127,500 | to | $226,900 | TV from | $127,500 | to | $226,900 |

**154-2026-0065** THE KROGER CO OF MICHIGAN 16-11-47-207-320
MACOMB COUNTY; CLINTON CHARTER TWP.

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2025 AV from | $1,046,300 | to | $1,066,300 | TV from | $1,046,300 | to | $1,066,300 |

**154-2026-0097** CANON FINANCIAL SERVICES INC 16-11-66-515-019
MACOMB COUNTY; CLINTON CHARTER TWP.

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $8,500 | to | $69,700 | TV from | $8,500 | to | $69,700 |

**MIDLAND COUNTY**

**154-2026-0037** RAK, ARIEL; MEHLER, IRIS 14-09-50-062
MIDLAND COUNTY; MIDLAND CITY

REAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2025 AV from | $525,800 | to | $479,000 | TV from | $465,884 | to | $424,566 |
| 2024 AV from | $476,000 | to | $433,900 | TV from | $451,876 | to | $411,800 |

**154-2026-0046** MIDLAND CCI S LLC 19-34-26-129
MIDLAND COUNTY; MIDLAND CITY

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $0 | to | $688,200 | TV from | $0 | to | $688,200 |

**MONTCALM COUNTY**

**154-2026-0042** DOWNS, DONALD D; DOWNS, JOAN M 59-015-400-009-00
MONTCALM COUNTY; PIERSON TWP.

REAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $324,400 | to | $553,500 | TV from | $216,245 | to | $378,110 |
| 2025 AV from | $311,500 | to | $520,400 | TV from | $210,560 | to | $368,170 |
| 2024 AV from | $321,900 | to | $530,100 | TV from | $204,229 | to | $357,100 |

**OAKLAND COUNTY**

**154-2026-0087** CALIX INC. 02-99-00-027-505
OAKLAND COUNTY; AUBURN HILLS CITY

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $0 | to | $201,350 | TV from | $0 | to | $201,350 |

**154-2026-0057** PUTTING EDGE 50-99-00-004-181
OAKLAND COUNTY; NOVI CITY

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $52,600 | to | $100,200 | TV from | $52,600 | to | $100,200 |

**154-2026-0126** CABARET WILDCAT, LLC 50-99-00-027-008
OAKLAND COUNTY; NOVI CITY

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $0 | to | $2,137,400 | TV from | $0 | to | $2,137,400 |

**154-2026-0094** SATELLITE SHELTERS INC N-99-00-026-010
OAKLAND COUNTY; OAKLAND CHARTER TWP.

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $0 | to | $6,180 | TV from | $0 | to | $6,180 |

**154-2026-0124** MOTOR CITY SUDS - HIGH TIDE AUTO SPA LLC 64-99-00-026-047
OAKLAND COUNTY; PONTIAC CITY

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $60,000 | to | $270,000 | TV from | $60,000 | to | $270,000 |

**154-2026-0125** VDL STEELWELD 64-99-00-023-025
OAKLAND COUNTY; PONTIAC CITY

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2025 AV from | $62,500 | to | $93,510 | TV from | $62,500 | to | $93,510 |
| 2024 AV from | $52,500 | to | $93,570 | TV from | $52,500 | to | $93,570 |

**154-2026-0076** MCDONALDS 72-99-01-910-155
OAKLAND COUNTY; ROYAL OAK CITY

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $63,420 | to | $103,800 | TV from | $63,420 | to | $103,800 |

**154-2026-0078** SATELLITE SHELTERS INC 72-99-00-027-008
OAKLAND COUNTY; ROYAL OAK CITY

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $0 | to | $11,100 | TV from | $0 | to | $11,100 |

**154-2026-0096** STRATACOMM TB-99-00-023-503
OAKLAND COUNTY; SOUTHFIELD TWP.

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $11,120 | to | $40,410 | TV from | $11,120 | to | $40,410 |
| 2025 AV from | $10,830 | to | $47,220 | TV from | $10,830 | to | $47,220 |
| 2024 AV from | $10,500 | to | $56,770 | TV from | $10,500 | to | $56,770 |

**154-2026-0055** MOTORS MANAGEMENT, INC. 88-99-00-056-227
OAKLAND COUNTY; TROY CITY

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $145,530 | to | $118,430 | TV from | $145,530 | to | $118,430 |

**154-2026-0056** SEGULA TECHNOLOGIES USA, INC. 88-99-00-415-550
OAKLAND COUNTY; TROY CITY

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $108,300 | to | $78,630 | TV from | $108,300 | to | $78,630 |

**SAINT JOSEPH COUNTY**

**154-2026-0041** MICHIGAN GAS UTILITIES CORPORATION 75-001-000-073-00
SAINT JOSEPH COUNTY; BURR OAK TWP.

PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2025 AV from | $244,566 | to | $134,669 | TV from | $244,566 | to | $134,669 |

**STATE ASSESSED COUNTY**

**154-2026-0122** NSC MINERALS LTD 97-00-00-00-000-318
STATE ASSESSED COUNTY; MICHIGAN STATE

SPECIAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $318,200 | to | $91,900 | TV from | $318,200 | to | $91,900 |

**154-2026-0132** 123.NET LLC 99-99-99-99-999-128
STATE ASSESSED COUNTY; MICHIGAN STATE

SPECIAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $48,507,200 | to | $47,976,750 | TV from | $48,507,200 | to | $47,976,750 |
| 2025 AV from | $48,276,600 | to | $31,948,250 | TV from | $48,276,600 | to | $31,948,250 |
| 2024 AV from | $38,395,950 | to | $19,300,650 | TV from | $38,395,950 | to | $19,300,650 |

**WAYNE COUNTY**

**154-2026-0106** SUTTER LANDSCAPING LLC 70-999-00-2058-026
WAYNE COUNTY; BROWNSTOWN CHARTER TWP.
PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $25,000 | to | $82,500 | TV from | $25,000 | to | $82,500 |

**154-2026-0110** ITC TRANSMISSION, KIM TALANGES 70-999-00-0451-004
WAYNE COUNTY; BROWNSTOWN CHARTER TWP.
PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $6,107,300 | to | $6,405,600 | TV from | $6,107,300 | to | $6,405,600 |

**154-2025-0242** CONTRACTORS STEEL 999-00-1712-000
WAYNE COUNTY; LIVONIA CITY
PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2024 AV from | $490,400 | to | $0 | TV from | $490,400 | to | $0 |

**154-2026-0103** ESTES EXPRESS LINES 80-999-00-4414-000
WAYNE COUNTY; ROMULUS CITY
PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $135,000 | to | $324,800 | TV from | $135,000 | to | $324,800 |

**154-2025-0392** TACO BELL OF AMERICA 999-00-3926-000
WAYNE COUNTY; TAYLOR CITY
PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2024 AV from | $203,200 | to | $100,863 | TV from | $203,200 | to | $100,863 |

**154-2026-0074** INTERNATIONAL FILTRATION SERVICES 83-999-00-0987-023
WAYNE COUNTY; VAN BUREN CHARTER TWP.
PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $106,300 | to | $202,400 | TV from | $106,300 | to | $202,400 |

**154-2026-0112** WEN NATIONAL HOLDINGS LLC 56-999-00-4524-397
WAYNE COUNTY; WESTLAND CITY
PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $46,400 | to | $68,700 | TV from | $46,400 | to | $68,700 |

**154-2026-0052** MILLER, CHAZ 57-017-13-0010-000
WAYNE COUNTY; WYANDOTTE CITY
REAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2025 AV from | $59,100 | to | $55,400 | TV from | $48,813 | to | $45,661 |
| 2024 AV from | $54,200 | to | $50,900 | TV from | $47,346 | to | $44,289 |

**WEXFORD COUNTY**

**154-2026-0035** K&M TIRE 2209ZPER2001
WEXFORD COUNTY; HARING CHARTER TWP.
PERSONAL PROPERTY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2026 AV from | $0 | to | $105,900 | TV from | $0 | to | $105,900 |