

MARQUETTE CHARTER TOWNSHIP

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March 22, 2016

The Honorable Rick Snyder
Governor, State of Michigan
P.O. Box 30013
Lansing, MI 48909

Dear Governor Snyder:

This letter follows formal action of the Marquette Charter Township Board of Trustees on March 15th unanimously opposing your re-appointment of Marcus Abood to the Michigan Tax Tribunal. That action will be followed by circulation and adoption of the attached Resolution at the next meeting of the Board on April 5th.

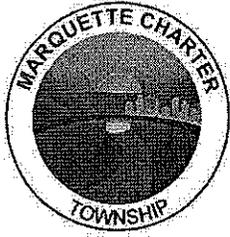
As you likely know, five years ago Marquette Charter Township recognized the inherent danger to local governments of the initial 2010 Target-v-Novis decision of Chief Judge Kimball Smith. Unfortunately at that time, our efforts to ignite the same concern in other local governments and representative Associations did not gain much traction – except for Breitung Charter Township. Together, Marquette and Breitung Charter Townships challenged the same “dark store” theory Tribunal decisions being applied in our Lowes (Judge Enyart) and Home Depot (Judge Abood) cases. Our subsequent appeal of those decisions to the Court of Appeals was not successful. On further appeal, the Supreme Court refused to consider the issue ruling:

“On order of the Court, the application for leave to appeal the April 22, 2014 judgment of the Court of Appeals is considered, and it is DENIED, because we are not persuaded that the questions presented should be reviewed by this Court”.

Mission Statement:

“Recognize and meet the needs of the Township Community.”





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These decisions, and those that have followed, have had devastating fiscal effect on the continuing ability of local governments and agencies historically reliant on tax assessment revenues, determined as dictated by the Michigan Tax Commission, for operations; infrastructure maintenance; and provision of constituent services. In Marquette County alone to date, those tax reliant agencies that Marquette Charter Township collects and distributes tax revenues to have lost \$2,519,347.00 from their operating budgets; and the bleeding continues going forward as additional "dark store" theory decisions are made. As noted in March 9th correspondence from the Marquette County Board of Commissioners, your re-appointment of Marcus Abood clearly ignores the local government concerns voiced, and actual revenue losses incurred, directly resulting from continued Tax Tribunal bias and unreasonable decisions. Given the impact of Proposal A; what has been lost to local government fiscal health will not be recovered. The damage already done will have lasting impact on our constituents, the re-appointment of Marcus Abood is unacceptable.

By copy of this letter and attached Resolution, the Marquette Charter Township Board urges the Senate to deny the re-appointment of Marcus Abood to the Michigan Tax Tribunal.

Sincerely;

Randell E. Girard
Township Manager

Cc: Senator Arlan Meekhof
Senator Tom Casperson
Representative John Kivela
Michigan Townships Association
Michigan Municipal League
Michigan Association of Counties
Marquette County Board
Known Tax Reliant Agencies

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RESOLUTION

Whereas; the Marquette Charter Township Board of Trustees has responsibility for ensuring the health, safety, and welfare of Township residents and visitors; and,

Whereas; the financial resources necessary for the provision of such services are derived from taxable value assessment, collection, and distribution to reliant entities; and,

Whereas; such tax collection and distribution generally occur after services are committed or rendered to constituents; and,

Whereas; local Assessors are required to apply provisions of the formal Assessors Manual as issued by the Michigan Tax Commission in determining said taxable values, and;

Whereas; the Michigan Tax Tribunal is not required to apply the provisions of the formal Assessors Manual in their review of appeals; and,

Whereas; the Michigan Tax Tribunal has accepted and applied the "dark store" theory in their decisions regarding commercial properties since 2010; and,

Whereas; the "dark store" theory has caused lasting fiscal damage to the ability of local governments and tax revenue reliant agencies to serve all constituents; and,

Whereas; Marcus Abood in previous appointment to Judge of the Tax Tribunal has rendered "dark store" decisions demonstrating his bias, rejection of traditional methods of assessment, and failure to recognize the serious impacts of his acceptance of the flawed commercial property "dark store" theory and its impact on all constituents; and,

Whereas; the Michigan Senate is required to approve the appointment of Marcus Abood as recommended by Governor Rick Snyder ignoring the impacts to local governments, tax revenue reliant agencies, and all constituents;

Now Therefore Be It Resolved; that the Marquette Charter Township Board of Trustees hereby resolves to respectfully ask the Michigan Senate to reject the appointment of Marcus Abood to the Michigan Tax Tribunal as proposed by Governor Rick Snyder to the detriment of local governments, tax revenue reliant public agencies, and all constituent taxpayers.

Motion: _____ Second: _____

Ayes: _____

Nays: _____

Absent: _____

Certification

I hereby certify that the above is a true and correct copy of the motion adopted at the April 5, 2016 regular meeting of the Marquette Charter Township Board of Trustees.

Randy J. Ritari, Clerk