



April 25, 2016

Michigan Senate Finance Committee
210 Farnum Building
Lansing, MI 48909

Chairman Brandenburg and members of the Committee:

The importance of the Michigan Tax Tribunal in the state's assessment and valuation of property in Michigan cannot be overstated. Its status as a specialty court on property matters demands high expertise and extensive experience from its members.

For these reasons, our organizations recommend you reject the appointment of Marcus Abood to the Michigan Tax Tribunal.

The most complex, and most contentious, area of the Tax Tribunal's work is commercial and industrial valuations. These cases commonly involve millions of dollars, multiple witnesses and attorneys and intricate questions of fact and law.

The Tribunal handles approximately 8,000 cases per year, 80 percent of which are property tax appeals. With such a caseload, and with the inherent complexity of commercial property appeals, it's vital for members to have demonstrated expertise on such cases. Our review of Mr. Abood's background did not yield evidence of this admittedly high standard.

We urge the committee to work with Gov. Rick Snyder and his administration to identify a candidate with the expertise and experience Michigan needs.

Respectfully yours,

Timothy K. McGuire
Executive Director
Michigan Association of Counties

Daniel P. Gilmartin
Executive Director and CEO
Michigan Municipal League