

ALGER COUNTY BOARD OF COMMISSIONERS

Mary Ann Froberg, Clerk  
101 COURT STREET, MUNISING, MI 49862

**RESOLUTION #2015-06**

**RESOLUTION IN SUPPORT OF APPEAL OF TAX TRIBUNAL RULING**

**WHEREAS**, the Alger County Board of Commissioners, know of many appeals of a Final Opinion and Judgement entered in the Michigan Tax Tribunal through-out the Upper Peninsula of Michigan;

**WHEREAS**, many Upper Peninsula Counties are appealing the ruling of the state of Michigan's tax tribunal ruling, which significantly reduces the ad valorem property tax assessments of modern home improvement store properties located in Michigan's Upper Peninsula; and,

**WHEREAS**, each property was valued after the store's construction in accordance with its existing use as a home improvement store; and,

**WHEREAS**, each property owner appealed the ad valorem tax assessment levied by the townships to the Tax Tribunal asserting that the properties must be valued as if they were vacant and unoccupied retail buildings;

**WHEREAS**, the Tax Tribunal ruled in favor of the property owners and substantially reduced the property tax assessments. Such ruling will impact the ability of the local governments to provide support services at the current level and to cover the expenses to install and maintain the municipal infrastructure needed for the development of the big box stores.

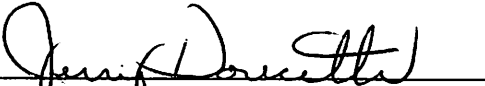
**WHEREAS**, this ruling will also eliminate the ability to generate funds for continued growth, jobs, and economic development.

**WHEREAS**, taxing units will experience heavy long-term financial losses for future years under Proposal A, which effectively prevents the taxing units from raising the taxable values significantly in future years.

**NOW, THEREFORE, BE IT RESOLVED**, that the Alger County Board of Commissioners supports the appeals of all the Upper Peninsula Counties and that the properties should be valued by considering the existing use and the present economic income of the land and structures at the time of assessment.

**FURTHERMORE, BE IT FURTHER RESOLVED** that the Alger County Board of Commissioners requests that the Legislature study and provide a permanent solution that will preserve the tax base of all our local communities.

Dated: June 15, 2015

  
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Jerry Doucette, Chair  
Alger County Board of Commissioners

