

ALGER COUNTY BOARD OF COMMISSIONERS

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

RESOLUTION #2013-12

WHEREAS, property owners wanting to appeal the assessed values of their property can do so through the State of Michigan Tax Tribunal, who has the authority under the Tax Tribunal Act to review and reevaluate the assessments and valuation of property under the General Property Tax Act (PA 206 of 1893); and

WHEREAS, recent decisions by the Tax Tribunal appear to set a trend for reversing and significantly lowering the property assessments set by local municipalities for larger retail property owners, by using a valuation comparison of “dark stores” which are closed, abandoned, former retail stores with thriving, occupied retail spaces; and

WHEREAS, this concerning trend is costing local municipalities not only in the legal costs to defend their assessments before the Tax Tribunal, but also in the reduced tax income as a result of the Tax Tribunal lowering the property values; and

WHEREAS, local municipalities right here in Alger County are being hurt financially by the inaccurate and arguably unfair valuation methods being utilized by the Tax Tribunal; and

WHEREAS, Senator Casperson and State Representative Kivela have presented a bill which amends the General Property Tax Act (specifically MCL §211.27), and defines “existing use” in determining true cash value of property as being based on its use at the time of assessment and current value received from property. It further deems the “existing use” to be the highest and best use where the use is financially feasible and more profitable than modification or redevelopment; and

WHEREAS, with the more specific definitions to the General Property Tax Act, which the Tax Tribunal follows, the detrimental trend of reduced property valuations should cease.

NOW, THEREFORE, BE IT RESOLVED that the Alger County Board of Commissioners supports Senator Casperson’s and Representative Kivela’s bill to amend MCL §211.27, which will better define terms used to assess property values in the State of Michigan.

Adopted this 16th day of September, 2013.



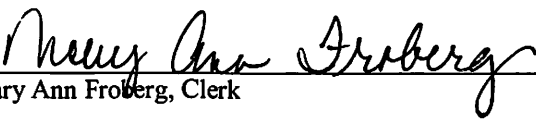
Jerry Doucette, Chair
Alger County Board of Commissioners

STATE OF MICHIGAN)
County of Alger)

I, Mary Ann Froberg, Clerk of the County of Alger and of the County Board of Commissioners, do hereby certify that the foregoing is a true and complete copy of the resolution adopted by the Board at a regular meeting on September 16, 2013.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the County of Alger, this October 9, 2013 at Munising, Michigan.





Mary Ann Froberg, Clerk