



**County of Marquette
BOARD OF COMMISSIONERS**

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Gerald O. Corkin, *Chairman*

**Joe Derocha, *Vice-Chair*
Karen Alholm
Bill Nordeen
Johnny DePetro
Stephen Adamini**

**RESOLUTION SUPPORTING
COUNTY BOARD OF REVISIONS LEGISLATION**

WHEREAS, Representative of Michigan's 38th senate District, Senator Ed McBroom, seeks to introduce two bills, Senate Bill Numbers 19 and 20, intended to respond to criticisms of the Michigan Tax Tribunal and to create County Boards of Revision with jurisdiction over certain property tax disputes; and

WHEREAS, the Tax Tribunal is comprised of a chairperson and four members. The members include an appraiser member, an assessor member, an attorney member and an at-large member. The purpose of these different members was to ensure that appropriate expertise (in the fields of assessing, appraising, and the law) was applied to all Tribunal cases and proceedings. Each member is appointed by the Governor; and

WHEREAS, due to an increase in the Tribunal's case load, a single member now presides over a case instead of a panel of all members; and

WHEREAS, the Tribunal's current operations have resulted in criticisms, not limited to delays in case processing, a growing backlog of cases, a lack of transparency in decision-making, and members presiding over complex cases without any legal training or experience in property tax matters; and

WHEREAS, Senate Bill Numbers 19 and 20 provide for the creation of County Boards of Revision, which would obtain jurisdiction over larger, more complex property tax matters that involve over \$1.2 million in dispute; and

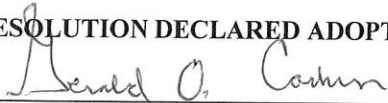
WHEREAS, Senate Bill Numbers 19 and 20 are intended to provide a neutral and competent adjudicatory process that is driven by standard legal processes, overseen by experienced legal professionals and tax professionals certified by the Michigan State Tax Commission; and

WHEREAS, County Boards of Revision provide for greater input from local units on property tax matters and the ultimate review for County Board of Revision decisions by judges in local County Circuit Courts.

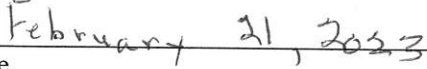
THEREFORE, the Board of Commissioners of Marquette County, Michigan, resolves as follows:

1. The Board of Commissioners hereby supports the legislation to be introduced by Senator McBroom, Senate Bill Numbers 19 and 20.
2. Any resolutions that are inconsistent with this Resolution are hereby repealed to the extent necessary to give this Resolution full force and effect.

RESOLUTION DECLARED ADOPTED



Gerald O. Corkin, Chairperson



Date

I certify that the above Resolution was adopted by Marquette County on February 21, 2023.



Linda Talsma, Marquette County Clerk