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RESOLUTION TO REJECT APPOINTMENT of Victoria Enyart

Whereas; all fifteen counties in the Upper Peninsula, who are members of the Upper Peninsula Association of County Commissioners (UPACC), have the 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 County 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 is required to follow Michigan law contained in statute and in binding appellate court decisions and the Michigan Supreme Court has required the Tribunal to adhere to standard appraisal practices; and,

Whereas; the Michigan Tax Tribunal has accepted and applied the "dark store" theory in their decisions regarding commercial properties since 2010; with the most significant ruling yet in the recent Court of Appeals remand decision of the Menards Inc. v City of Escanaba case written by Victoria Enyart; and Preeti Gadola; and,

Whereas; in her opinion on remand Victoria Enyart rejected the Court of Appeals published and binding decision in Menard Inc. v City of Escanaba and determined that the Court of Appeals reliance on published and binding case law and the Court of Appeals analysis of legal precedent was error; and,

Whereas; in her opinion on remand Victoria Enyart rejected market analysis that is standard in the appraisal profession, that was required by the Court of Appeals and determined the market analysis would not be used at the Tribunal to determine the value of big box stores; and,

Whereas; in her opinion on remand Victoria Enyart rejected the Michigan Legislature's long-standing definition of "fee simple" and Michigan appellate court decisions interpreting that standard and instead determined that rental property could not be transferred in fee simple unless the property was first entirely vacant and had no tenant when transferred; and,

Whereas; Victoria Enyart has a long history of rendering "Dark Store" opinions, of rejecting standard appraisal methods, of rejecting standard assessment methods that have national consensus and rendering biased decisions; and,

Whereas; Victoria Enyart has no legal training or background, is not competent to render decisions on Michigan law, and is, historically, among the most frequently reversed members ever to be appointed to the tax tribunal, and

Whereas; the Michigan Senate is required to approve the appointment of Victoria Enyart as recommended by Governor Gretchen Whitmer ignoring the impacts to local governments, tax revenue reliant agencies, and all constituents;

Now Therefore Be It Resolved; that the Upper Peninsula Association of County Commissioners and its member counties, hereby resolve to respectfully ask Governor Whitmer to withdraw the nomination or the Michigan Senate to reject the appointment of Victoria Enyart to the Michigan Tax Tribunal as proposed by Governor Gretchen Whitmer to the detriment of local governments, tax revenue reliant public agencies, and all constituent taxpayers.

September 9, 2020



Jonathan Mead, Administrative Agent/Secretary