

15-5062

EMA SUBMISSION NO.: EMA0542015

PRESENTED: 2-17-15

ADOPTED: 2-18-15

**RESOLUTION RE-ADDRESSING AND APPROVING
THE REVOCATION OF INDUSTRIAL FACILITIES
TAX EXEMPTION CERTIFICATE No. 2003-442**

BY THE EMERGENCY MANAGER:

On October 12, 2002, the City of Flint adopted a resolution approving an Industrial Facilities Tax (IFT) Exemption Certificate for the Herald Company d/b/a The Flint Journal for the former Flint Journal printing facility located at 300 E. First Street [Resolution No. 021107].

Said approval was subsequently approved on December 15, 2003 by the Michigan State Tax Commission and issued certificate number 2003-442.

On May 30, 2012, the subject property was sold to URC FJ LLC, a non-profit corporation. The Herald ceased operations and removed all machinery and equipment, leaving the structure vacant.

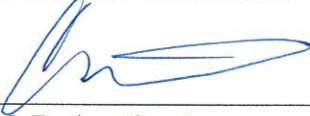
On August 20, 2013, Michael K. Brown acting in his official capacity as Emergency Manager issued a resolution revoking IFT Certificate No. 2003-442. The cause of said action being that the facility was no longer being used for the purpose in which the exemption was granted.

Believing the action taken by Emergency Manager Brown was sufficient to close the matter, no further action was taken by the City. However, to fully invoke the revocation formal action by the Michigan State Tax Commission was required. The Michigan State Tax Commission was not duly notified of Emergency Manager Brown's action. IFT Certificate 2003-442 remained in effect for tax year 2014. Subsequent formal revocation action by the Michigan State Tax Commission rendered the exemption void beginning in tax year 2015.

On January 10, 2015, Public Act 514 of 2014 was approved and enacted with immediate effect by Michigan Governor Rick Snyder. Pursuant to MCL 207.557 (10) relief is now statutorily granted and the effective date of the revocation for IFT Certificate No 2003-442 is December 31, 2013.

IT IS REOLVED, that the Emergency Manager approve the final revocation of IFT Certificate No. 2003-442 and in doing so void any and all taxes and/or special assessments associated with said certificate for tax year 2014.

APPROVED AS TO FORM:



Peter M. Bade, City Attorney

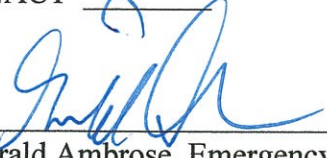
EM DISPOSITION:

ENACT



REFER TO COUNCIL

FAIL



Gerald Ambrose, Emergency Manager

DATED:



13-5310

EM SUBMISSION NO.: EM0642013

PRESENTED: 8/19/13

ADOPTED: 8/20/13

BY THE EMERGENCY MANAGER:

RESOLUTION TO REVOCATE INDUSTRIAL FACILITIES TAX EXEMPTION CERTIFICATE (2003-442)

On October 12, 2002, the City of Flint adopted a resolution approving an Industrial Facilities Tax (IFT) Exemption Certificate for The Herald Company d/b/a The Flint Journal for the former Flint Journal printing facility located at 300 E. First Street [Resolution No. 021107]; and

On December 15, 2003, the State of Michigan Department of Treasury Office of the State Tax Commission issued ITF Exemption Certificate Number 2003-442 to The Herald Company for the Flint Journal printing facility; and

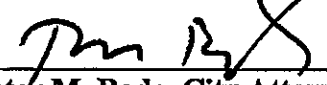
On May 30, 2012, the printing facility was sold to URC FJ LLC, a non-profit corporation; and

The Heard ceased printing operations and removed all machinery and equipment, leaving the structure vacant; and

The facility is no longer being utilized for the purpose the IFT exemption certificate was granted.

NOW THEREFORE, the Industrial Facilities Tax (IFT) Exemption Certificate (2003-442) granted to the Herald for the former Flint Journal Printing facility located at 300 E. First Street is revoked.

APPROVED AS TO FORM:



Peter M. Bade, City Attorney

EM DISPOSITION:

ENACT REFER TO COUNCIL _____ FAIL _____



Michael K. Brown, Emergency Manager

DATED: 8-20-13