**A Resolution in Support of**

**Fully Replacing, Not Just Erasing,**

**Michigan’s Personal Property Tax**

**Whereas**, the City/Village/Township of \_\_(your city/village/township)\_\_\_\_has experienced a significant decline in property tax values, which has caused unprecedented fiscal constraints; and

**Whereas**, this decline has resulted in a reduction of $\_\_\_\_\_\_\_\_\_in property tax revenue in the last \_\_\_\_ years; and

**Whereas**, at the same time \_\_(your city/village/township)\_\_\_\_ has confronted consistent reductions in State Shared Revenue, as part of the $4 Billion in cuts to State Shared Revenue state-wide; and

**Whereas**, due to this unrelenting fiscal pressure,\_\_(your city/village/township)\_has been compelled to reduce the level of municipal services historically provided to the residents, businesses and schools in our community; and

**Whereas**, these municipal services protect the health, safety and welfare of our citizens, and are an essential component of building a strong local economy and maintaining a vibrant community; and

**Whereas**, it is proposed by some that the Michigan Personal Property Tax be erased; and

**Whereas**, an additional loss of municipal revenue will compound and exacerbate the financial hardship this community—its residents and its businesses—are currently experiencing; and

**Whereas**, the Personal Property Tax is relied upon by Michigan’s local governments, comprising about 11% of their taxable value state-wide, and as much as 50% of the taxable value in some communities; and

**Whereas**, the importance of the Personal Property Tax to local communities is underscored by the fact that it is a particularly stable source of needed revenue, facilitating efficient management by \_(your city/village/township)’s\_ elected and appointed local officials; and

**Whereas**, the elimination of the Personal Property Tax would result in another $1.2 billion loss to local governments state-wide, and would result in a loss of $\_\_\_\_\_\_, every year, to \_\_(your city/village/township)\_\_\_\_ ; and

**Whereas**, even further cuts in vital local services would be unprecedented, unwarranted and destructive to the fabric of our community;

**Now, Therefore, Be it Resolved**, that the City/Village/Township of \_\_(your city/village/township)\_\_ urges the Legislature and the governor to specifically condition any change, in the Michigan Personal Property Tax that would result in a reduction in revenue from this tax to local governments, to a full—not partial—amount of replacement revenue; and

**Be It Further Resolved**, that the City/Village/Township of \_\_(your city/village/township)\_\_ urges the Legislature and the governor condition any reduction, in revenue to local units of government from the Michigan Personal Property Tax, to the passage of an amendment of the Michigan Constitution to protect the full amount of replacement revenue; and

**Be It Finally Resolved**, that on behalf of our citizens, businesses and schools, and in recognition of the vital importance substantial and stable revenue derived from Michigan’s Personal Property Tax will have on our future economic success, the City/Village/Township of \_\_(your city/village/township)\_\_ urges the Legislature and the governor to Replace, not Erase, the Michigan Personal Property Tax.