



Legislation Text

File #: 08-1177, **Version:** 1

Resolution Requesting the State Tax Commission Revoke Pfizer Company's (formerly Warner-Lambert) Industrial Facility Exemptions Issued in 2002

This resolution is a request that the State Tax Commission revoke IFT certificate numbers 2002-14, 2002-15, and 2002-16 issued to Warner-Lambert Company on March 13, 2002 and currently owned by Pfizer Corporation.

Section 15 of the Michigan Plant Rehabilitation and Industrial Development District Act (P.A. 1974, No. 198, as amended) authorizes the State Tax Commission to revoke industrial facilities exemption certificate.

Ann Arbor City Council may by resolution request the State Tax Commission to revoke the industrial facilities exemption certificate (IFT) of a facility upon the grounds that the purpose(s) for which the certificate was issued are not being fulfilled as a result of the failure by the holder, Warner-Lambert, to proceed in good faith with operation of its facility in a manner consistent with the purpose for which the IFT was granted in the absence of circumstances that were/are beyond the control of Warner-Lambert.

Upon receipt of an approved Council resolution, the Commission will provide notice to the certificate holder, the legislative body of each local taxing unit which levies taxes upon property in Ann Arbor, and the City Assessor. The notice will include the opportunity for a hearing.

If the State Tax Commission determines that grounds for revocation exist, the order of the Commission revoking the certificate will become effective on the next December 31 following the date of the order.

City Administration recommends approval of the attached Resolution.

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Reviewed by: Tom Crawford, Chief Financial Officer

Whereas, Pursuant to P.A. 198 of 1974, as amended ("Act"), Warner-Lambert Company was issued three Industrial Facility Exemption Certificates by the State Tax Commission on March 13, 2002 to property in the City of Ann Arbor now owned by Pfizer;

Whereas, Pfizer the successor of Warner-Lambert Company has ceased operations in the City of Ann Arbor, has offered the property for sale, and will not have future operations on-site at this property;

Whereas, The Industrial Facility Exemption Certificates are still active, the last of which will not expire until December 30, 2020; and

Whereas, The State Tax Commission has the authority to revoke the certificates if it determines that

Warner-Lambert has not proceeded in good faith with operation of the facility in a manner consistent with the purposes of the Act;

RESOLVED, That the City Council of the City of Ann Arbor hereby formally and respectfully request that the State Tax Commission revoke Industrial Facility Exemption Certificates issued to Warner-Lambert Company, now owned by Pfizer being certificate numbers 2002-014, 2002-015 and 2002-016; and

RESOLVED, That the City Clerk is directed to provide a certified copy of this Resolution notifying the State Tax Commission that the City of Ann Arbor respectfully request the revocation of said certificates.