

# **ATTACHMENT 4**

## **AFFIDAVIT OF DEBRA POLZIN with Exhibit**

UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MICHIGAN

KEWEENAW BAY INDIAN COMMUNITY,  
a federally-recognized Indian tribe, on its own  
behalf and as *parens patriae* for its members,

Hon. Gordon J. Quist

Plaintiff,

Civil Action No. 2:05-CV-0224

v.

ROBERT J. KLEINE, Treasurer of the State of  
Michigan; JAY RISING, former Treasurer of  
the State of Michigan; MICHAEL  
REYNOLDS, Administrator of the Collection  
Division of the Michigan Department of  
Treasury; WALTER A. FRATZKE, Native  
American Affairs Specialist of the Michigan  
Department of Treasury; and TERRI LYNN  
LAND, Secretary of State of Michigan,

Defendants.

**AFFIDAVIT OF DEBRA POLZIN**  
**IN SUPPORT OF PLAINTIFF'S MOTION FOR PARTIAL SUMMARY JUDGMENT**

Debra Polzin, being first duly sworn on oath, hereby deposes and states as follows:

1. I am an employee of ERA Chevrolet, Inc., located at 636 W US HWY 2, Norway, Michigan 49870. I make this Affidavit in support of Plaintiff Keweenaw Bay Indian Community's motion for partial summary judgment in the above-captioned matter. I am over twenty-one years of age and understand the meaning and obligations of an oath. I have personal knowledge of the facts set forth herein, and if called upon to testify, I could and would testify to the truthfulness and accuracy of those facts.

2. On May 9, 2005, Duane and Jennifer Misegan purchased a 1993 Buick Park Avenue from ERA Chevrolet. When the purchase was being arranged, I understand that Mrs. Misegan informed a representative of ERA Chevrolet that she and her husband are members of

the Keweenaw Bay Indian Community and, as a result, believed that they were entitled to purchase the vehicle within the Community's Reservation free of Michigan sales and use taxes.

3. On May 5, 2005, I called the Michigan Secretary of State's office on behalf of ERA Chevrolet to inquire about the Secretary of State's office's procedures for transferring title to a motor vehicle to a member of an Indian tribe without payment of Michigan sales tax. I spoke with two representatives of the Secretary of State's office, who informed me that their names were Connie and Tom. Connie and Tom informed me that Michigan sales tax must be paid when a vehicle is sold to a tribal member, unless the tribal member's tribe has a tax agreement with the State of Michigan and the tribe has issued the tribal member a Tribal Certificate of Exemption pursuant to the terms of the tax agreement. Attached as Exhibit A is a true and correct copy of the notes that I took during my conversation with Connie and Tom.

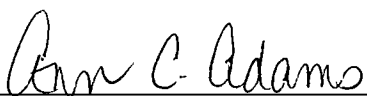
4. Based on what Connie and Tom told me, ERA Chevrolet paid and charged Michigan sales tax in connection with the sale of the vehicle to Mr. and Mrs. Misegan.

FURTHER AFFIANT SAYETH NOT.

  
Debra Polzin

STATE OF MICHIGAN       )  
  ) SS  
COUNTY OF DICKINSON )

Subscribed and sworn to before me  
this 1st day of June, 2006.

  
\_\_\_\_\_  
Notary Public  
Ann C. Adams  
Acting in the County of Dickinson  
Exp: 5-29-07

# **EXHIBIT A**

Connie - 5/5/05 - SOS  
+ Tom

American Indian -

pay no tax (only) if have  
exemption form from their tribe  
write "title only on RD/08"  
+ how got home -

no insurance proof needed as  
"title only"

No temp plate from us - must  
have a plate on trailer vehicle  
(dealer plate if we allowed them to  
use one to get home) state on RD/08

Pay title transfer \$15.00

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