

RESOLUTION

Midland County Board of Commissioners

WHEREAS, a critical juncture has been reached in the case of Menard v Escanaba that has far-reaching implications for properly funding county services in our state; and

WHEREAS, the City of Escanaba won a major victory for itself, and other local governments, in 2017 against the retailer Menard over property valuations and tax amounts in the Michigan Court of Appeals; and

WHEREAS, the Michigan Supreme Court turned away a Menard's appeal and returned this case to the Michigan Tax Tribunal for a rehearing; and

WHEREAS, the City of Escanaba and supporting Delta County entities have reached their financial limits after expending approximately \$230,000 on the appeal; and

WHEREAS, both the Michigan Tax Tribunal and Menard have stated this case will be precedent-setting in how Michigan assesses Big Box retailers; and

WHEREAS, local municipalities in Midland County are being hurt financially by the inaccurate and arguably unfair valuation methods being utilized by the Tax Tribunal; and

WHEREAS, it is imperative that the City of Escanaba prevails, thereby establishing a standard for valuation that is clear and fair; and

WHEREAS, a community has authority to contribute to legal defenses under Hess v. Cannon and Grattan Townships, (265 Mich. App. 582, 696 N.W.2d 742).

THEREFORE, BE IT HEREBY RESOLVED that the Midland County Board of Commissioners supports the appropriation of county funds in the amount of \$1,000 for use in the City of Escanaba's legal defense in case, no. 154062.

RESOLVED, That the Midland County Clerk is hereby directed to transmit duly authenticated copies of this resolution to Governor Snyder, Representatives Glenn and Hauk, Senator Stamas, and to the Michigan Association of Counties.

