

**GLADWIN COUNTY**  
**BOARD OF COMMISSIONERS**

Resolution 2024-008

**TO DESIGNATE VENUE/COURT FOR APPEALS OF FOUR LAKES TASK  
FORCE SPECIAL ASSESSMENT MATTERS, PURSUANT TO STATUTE**

WHEREAS, by Resolution 2018-034, this Board of Commissioners designated the Four Lakes Task Force as its Delegated Authority, pursuant to Part 307 of the Michigan Natural Resources and Environmental Protection Act, "Inland Lake Levels," MCL 324.30701, *et seq* (Part 307);

WHEREAS, under Part 307 the Four Lakes Task Force has obtained lake level orders/judgments, undertaken restoration of the four lakes involved, developed extensive plans and specifications for restoration of the lakes, obtained substantial funds from the State of Michigan to that end, and will be undertaking Special Assessments under Part 307, to fund ongoing operations, and also to fund capital improvements; and

WHEREAS MCL 324.30701(c) defines "a court" to mean a circuit court, and if more than one circuit court is involved, it means the circuit court designated by the county board, or otherwise authorized by law to preside over an action;

And,

WHEREAS MCL 324.30705(3) provides that all proceedings relating to the making, levying, and collection of special assessments authorized by this part, and the issuance of bonds, notes, or lake level orders in anticipation of the collection of the special assessments shall conform as nearly as possible to the proceedings for levying special assessments and issuing bonds, as set forth in the Drain Code;

And,

WHEREAS appeals for Drain Code special assessment matters proceed in the Circuit Court, not the Michigan Tax Tribunal;

And,

WHEREAS MCL 324.30707(5) provides that each lake level order established by a court, confers continuing jurisdiction in that court;

And,

WHEREAS Special Assessments under Part 307, and pursuant to existing decisions of the Michigan Tax Tribunal, are not within the subject matter jurisdiction of the Michigan Tax Tribunal, but under the Circuit Courts, and

WHEREAS all appeals of the Special Assessments made under Part 307 should be heard in a single court, and without causing confusion to the public where to file appeals, and

WHEREAS it will serve efficiency, and the due process rights of taxpayers, to have a single court, within which to file appeals of the Four Lakes Task Force special assessments;

IT IS THEREFORE RESOLVED AS FOLLOWS:

The Board of Commissioners of the County of Gladwin, acting pursuant to Part 307, and particularly MCL 324.30701(c) hereby designates venue and confers subject matter jurisdiction upon the Midland County Circuit Court, for all matters relative to the Four Lakes Task Force, and/or special assessments for it as Gladwin County's Delegated Authority.

YEAS: Commissioners \_\_\_\_\_

NAYS: Commissioners \_\_\_\_\_

ABSTAIN: Commissioners \_\_\_\_\_

The Resolution is declared adopted.

**CLERK'S CERTIFICATE**

The undersigned, being the duly qualified and acting Clerk of the County of Gladwin, Michigan, hereby certifies that (1) the foregoing is a true and complete copy of a resolution duly adopted by the County Board of Commissioners at a meeting held on January 23, 2024 at which meeting a quorum was present and remained throughout, (2) the original thereof is on file in the records in my office, (3) the meeting was conducted, and public notice thereof was given, pursuant to and in full compliance with the Open Meetings Act (Act No. 267 Public Acts of Michigan, 1976, as amended), and (4) minutes of such meeting were kept and will be or have been made available as required thereby.

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Karrie Hulme  
Gladwin County Clerk