

**TO THE HONORABLE BOARD OF COMMISSIONERS OF BERRIEN COUNTY, MICHIGAN:** Your County Finance Committee respectfully recommends adoption of the following:

**RESOLUTION  
AUTHORIZING A TRANSFER OF SURPLUS MONEY FROM THE  
BERRIEN COUNTY DELINQUENT TAX REVOLVING FUND  
TO THE BERRIEN COUNTY GENERAL FUND**

**WHEREAS**, the Berrien County Board of Commissioners has created a Delinquent Tax Revolving Fund ("Fund") and wishes to continue the Fund; and

**WHEREAS**, it is necessary to approve a transfer of a surplus in this Fund to the Berrien County General Fund; and

**WHEREAS**, ad valorem real property taxes are imposed by the County and the local taxing units within the County on July 1 and/or December 1 of each year; and

**WHEREAS**, a certain portion of these taxes remain unpaid and uncollected on March 1 of the year following assessment, at which time they are returned delinquent to the County's Treasurer (the "Treasurer"); and

**WHEREAS**, the Treasurer is bound to collect all delinquent taxes, interest and property tax administration fees which would otherwise be payable to the local taxing units within the County; and

**WHEREAS**, the statutes of the State of Michigan authorize the County to fund, in whole or in part from borrowed proceeds, to pay local taxing units within the County their respective shares of delinquent ad valorem real property taxes in anticipation of the collection of those taxes by the Treasurer; and

**WHEREAS**, such fund has been established to provide a source of monies from which the Treasurer may pay any or all delinquent ad valorem real property taxes which are due the County, and any city, township, school district, intermediate school district, community college district, special assessment district, drainage district, or other political unit within the geographical boundaries of the County participating in the County's Revolving Fund Program pursuant to Act 206 ("local units"); and

**WHEREAS**, the Treasurer is authorized under Act 206, and has been directed by the Board, to continue to make such payments with respect to delinquent ad valorem real property taxes (including the property tax administration fees assessed under subsection (6) of Section 44 of Act 206) owed in 2021 to the County and the local units (collectively, the "taxing units") which will have remained unpaid as of March 1, 2022 and the Treasurer is authorized to pledge these amounts in addition to any amounts not already pledged for repayment of prior series of notes (or after such prior series of notes are retired as a secondary pledge) all as the Treasurer shall specify in an order when the notes authorized hereunder are issued (the "Delinquent Taxes"); and

**WHEREAS**, the purpose of this borrowing is to provide funds for the 2022 Delinquent Tax Revolving Fund; and

**WHEREAS**, the Treasurer concurs that \$3,999,394 be transferred from the Fund to the Berrien County General Fund as a "Surplus"; and

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August 25, 2022

Page 2 of 2

WHEREAS, the Board has determined that in order to raise sufficient monies to adequately fund the Revolving Fund, the County must issue its General Obligation Limited Tax Notes, Series 2022 in one or more series, in accordance with Sections 87c, 87d, 87g and 89 of Act 206 and on the terms and conditions set forth below.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Berrien County Board of Commissioners authorizes the following transfer of \$3,999,394 from the Berrien County Delinquent Tax Revolving Fund to the Berrien County General Fund as a surplus.

Respectfully submitted,  
Berrien County Finance Committee

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Mamie L. Yarbrough, Chairperson

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Jon Hinkelman, Vice Chairman

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Ezra A. Scott

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Teri Sue Freehling

RESOLUTION APPROVED AS TO FORM	
Administrative Date	8-24-22
Commissioner Approved	
Corporate Counsel	TN
Date	8/24/22
Committee Approved	