

**Board of Commissioners - Rules & Regulations**  
**Washtenaw County Policy**

**Title:** Revenue – Act 88 Tax

**Enabling Resolution:**

**Supersedes:** 10-0003

**Effective Date:** 01/01/14

I. Application

This policy shall govern the receipt and expenditure of funds under Public Act 88 of 1913 (MCL 46.161).

II. General Policies

- a. The Board of Commissioners shall annually set the millage rate for Act 88, not to exceed 0.500 mills, to be collected in December of each calendar year.
- b. Pursuant to Act 88 of 1913 funds shall be used for advertising agricultural or industrial advantages of the state or county or any part of the state, or for collecting, preparing or maintaining an exhibition of the products and industries of the county at any domestic or foreign exposition, for the purpose of encouraging immigration and increasing the trade in the products of Michigan, or advertising the state and any portion thereof for tourists and resorters.
- c. The Board of Commissioners may appropriate the sum so raised by special tax, or appropriated out of the general fund, or any part of the same to the support and work and maintenance of a legal association, development bureau or board organized under the laws of Michigan, not organized or conducted for profit, and which is engaged in the purpose of advertising the advantages of and encouraging immigration, and increasing the trade of the county and other adjoining counties of the state.

III. Act 88 Advisory Committee

- a. An Act 88 Advisory Committee is created as a subcommittee of the Board of Commissioners and shall include three members of the Board as recommended by the Chair and approved a majority of the Board. The Committee shall have two additional residents of Washtenaw County, with at least one of those residents having expertise in agriculture and/or tourism. No recipients of Act 88 funds shall be a member of the Committee.
- b. The Advisory Committee is charged with annually reviewing applications and recommending funding for Act 88 funds and overseeing and evaluating funding recipients.
- c. As a committee of the Board of Commissioners, the Advisory Committee shall be governed by the Open Meetings Act.

- d. The Advisory Committee shall annually prepare and present to the Board of Commissioners a report summarizing expenditures of Act 88 funds and assessing progress towards the goals adopted by the Board of Commissioners.
- e. The Advisory Committee will annually recommend to the Board of Commissioners a process for evaluating applications that identifies priority outputs and includes a numerical scoring system for comparing applications.
- f. The Office of Community and Economic Development will staff the Advisory Committee.

#### IV. Funds Management

- a. The Office of Community and Economic Development will oversee the expenditure of all Act 88 funds subject to the direction of the Board of Commissioners and the Act 88 Advisory Committee.

#### V. Annual Priorities

- a. The Board of Commissioners shall adopt or affirm long- and medium-term goals and metrics for the use of Act 88 funds.
- b. The Advisory Committee shall recommend to the Board of Commissioners annual priorities for the use of Act 88 funds to advance the goals of the Board.

#### VI. Funds Distribution

- a. Of the funds
  - i. Subject to the approval of the Board of Commissioners, sixty percent (60%) shall be distributed to outside agencies via an annual and multi-year grant process
    - 1. Grants shall be made for the purpose of achieving the annual and long-term priorities of the Board.
    - 2. The purposes of multi-year activities shall be related to the long-term goals set by the Board of Commissioners.
    - 3. The total awards may exceed one-year available funds, but shall be subject to the annual appropriation of funds by the Board of Commissioners.

Awards shall not be made for a period of more than three (3) years.

- ii. An amount not to exceed ten percent (10%) shall be distributed by the Advisory Committee without the approval of the Board of Commissioners as discretionary matching and sponsorship funds.

- iii. An amount not to exceed thirty percent (30%) shall be appropriated to the Office of Community and Economic Development for the purposes of administering Act 88 and conducting activities related to the purposes of the act. The Office of Community and Economic Development shall submit an annual budget detailing the use of these funds.

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