

Michigan Township Focus

APRIL 2015

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION



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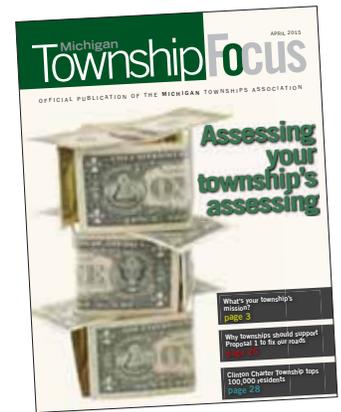
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mission statement

The Michigan Townships Association advances local democracy by fostering township leadership and public policy essential for a strong and vibrant Michigan.



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MTA-supported Proposal 1 is our best chance to fix Michigan's roads and bridges. Learn more about the May 5 transportation ballot initiative, and why MTA believes townships should support this important proposal.

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Clinton Charter Township tops 100,000 residents

Michigan's largest township just got a little larger. Take a look at what makes Clinton Charter Township a great place to live, work and play for more than 100,000 residents.



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The power of a mission statement

A beautiful spring Sunday afternoon recently found me in a board room with other directors of my college alumni club. The board was convened to address some very serious issues—club meetings often didn't accomplish much, there was high member turnover, arguments were leading to hurt feelings, and club events weren't living up to expectations.

The organization needed to be re-energized, and everything was on the table.



The four-hour meeting ended with a great celebration that the club would go forward with new enthusiasm, more purposeful board meetings, and with greater coherence among its leaders. And the one thing most responsible for our success was the conversation to create a new club mission statement.

Admittedly, I haven't always been a big fan of mission statements. Before I ever participated in developing one, I considered them frivolous. My opinion changed when the school board on which I served decided the district needed a mission statement. So in spite of my considerable absence of enthusiasm, I resigned myself to surrendering a couple hours of my life to a board retreat. I could not have been more confident that the exercise would be a great waste of time—not unlike many other school board meetings.

And, I could not have been more wrong. The conversation around that mission statement transformed the school board. With a history of voting in blocs and unable to take a stand on controversial issues, the board members discovered they actually shared the same vision and goals for the school district. At the very least, we now agreed as to what direction was “true north.” And that core consensus on fundamental purpose and priorities, articulated in the mission statement, transformed the board into a cohesive team.

That said, crafting mission statements isn't necessarily one minute of joy followed by another. The process can get bogged down with false starts or trivial hair-splitting over inconsequential words, and a whole lot of work can get wiped out if a better idea emerges. Nonetheless, the mission statement proved its value time and again as our compass when stakeholders tried pulling the school board in different directions. We argued less over meaningless trivia. Adversaries became colleagues, and the board spoke with one voice.

“What does the mission statement say?” became our arbitrator in resolving disputes. It brought consensus as to:

- Who is responsible for achieving the mission
- Who benefits from achieving the mission
- What is being done to achieve the mission
- How we know the mission is being achieved
- Who is accountable for achieving the mission—and to whom

Does your township have a mission statement? It should. A powerful mission statement is succinct, understandable to the general public, inspires a commitment to quality and excellence, and reflects a consensus of the board and staff. It should make clear the township's purpose(s) that are measurable, attainable and practical. It takes time, maybe a couple of hours, to get it right. Reciting programs and services doesn't move the township forward.

Our mission: The Michigan Townships Association advances local democracy by fostering township leadership and public policy essential for a strong and vibrant Michigan.

The transformational power of a mission statement is compromised if the process by which it is developed lacks authenticity, such as a helpful board member writing one for everyone else's rubber stamp. Mission statements also often follow a vision statement expressing the impact that the township wants to have, with the mission statement clarifying how the vision will be achieved.

Having a well-written mission statement is a hallmark of effective governance. The world's most successful organizations both in the private and public sectors, have mission statements, and samples of township mission statements and those of other successful local governments, organizations and companies abound on the Internet. In townships, leadership is a team effort, and a mission statement is a great way for a board to build cohesive township leadership.

HONORING A TOWNSHIP ADVOCATE

MTA remembers Kenneth VerBurg

MTA mourns the passing of a township and local government expert and advocate. Kenneth VerBurg passed away on Feb. 21, at age 82. VerBurg, a professor emeritus from the Michigan State University Extension State and Local Government Program, authored the book *Managing the Modern Michigan Township*—long considered one of the fundamental manuals for township officials.

Beginning with his master's thesis on the driving forces of municipal cooperation and continuing with writing multiple books on county and township government, VerBurg played a pivotal role in helping local government officials better understand their roles and responsibilities.

Noted MTA Executive Director Larry Merrill, "Ken literally 'wrote the books' on managing counties and townships. He left quite a legacy."

Echoed VerBurg's colleague and fellow local government expert Lynn Harvey, "Ken's legacy in local government is unmatched in terms of his outreach and education of local officials. He loved township government, and always tried to advance community government in the direction he perceived to be in the best interests of those involved. He will indeed be missed by many."

At MSU, VerBurg was a professor in the College of Agriculture and Natural Resources, Department of Resource Development, and Community Development Programs for the Institute for Community Development. He also was associate dean for the Lifelong Education Program. In 2010, he served as chairman of the State Boundary Commission.

In 2013, MTA awarded VerBurg with its Lifetime Service Award in appreciation of his work to make a positive difference in improving Michigan local government. "I am thrilled to be honored for a lifetime of research and education in local government," said VerBurg, upon accepting the award at MTA's Annual Educational Conference. "I have truly enjoyed my work."



In 2013, MTA awarded Kenneth VerBurg with its Lifetime Service Award in appreciation of his work to make a positive difference in improving Michigan local government.

PRESERVING A PIECE OF THE PAST

Historic township cemetery added to National Register of Historic Places

A 150-year-old rural cemetery in **Wheatland Township** (Mecosta Co.) has been enshrined in the annals of history, after being added to the National Register of Historic Places. The Michigan State Historic Preservation Office recently announced that 10 state sites have been added to the register, including the historical township cemetery.

The Morgan West Wheatland Cemetery is a two-and-a-half-acre African-American burial

ground, with graves dating back to the 1860s. The cemetery, which is still in use, sits in the rolling countryside, and includes woods and open fields.

According to the register application form, the cemetery is the largest African-American burial ground in the Mecosta-Isabella-Montcalm tri-county area, which was the site of a substantial African-American settlement that began in the early 1860s. The Morgan West Wheatland Cemetery is the final resting place of numerous African-American pioneers in the area and, in many cases, of several generations of their descendants.

"Preserving Michigan's historic resources enriches communities by protecting tangible connections to our past," said Wayne Workman, acting-executive director of the Michigan State Housing Development Authority. "Earning a spot on this list promotes economic development through tourism and creates a new source for educational opportunities."

The National Register of Historic Places is the nation's official list of historic places worthy of preservation.

In addition, the State Historic Preservation Review Board approved the nomination of four more sites for consideration for inclusion in the national register. Those sites include the Grist Mill Bridge, Dam and Mill Site in **Duplain Township** (Clinton Co.) and the Ezra E. and Florence (Holmes) Beardsley House in **Bronson Township** (Branch Co.).

Michigan has more than 1,600 listings in the National Register of Historic Places, including some 250 districts comprising more than 20,000 properties.



TIPS FOR SAFE DIGGING

April is National Safe Digging Month

National Safe Digging Month was designated in April to remind all Michigan residents that our land is made up of a complex underground infrastructure of pipelines, wires and cables. Townships can remind residents and businesses that most excavation-related accidents can be avoided by calling 811—a toll-free safe digging number that connects each caller with their local One Call Center.



Here are some tips and reminders that townships can pass along to their constituents:

- From the small—installing a mailbox or a fence or planting hedges, to the large—building a pond or a deck, or installing a sprinkler system, all excavating or digging projects require a call to 811.
- Digging or excavation location and plans will be recorded and relayed to the affected utilities.
- Professional locators will come to the project location within three working days and mark all underground utilities. There is no charge for this service.
- Unless professional locators mark the underground utilities, it is impossible to tell the depth or location of an underground pipeline.

LOCAL UPDATES FROM ACROSS MICHIGAN

Township happenings

A recent contest in **Davison Township** (Genesee Co.) called on creative minds to design a logo for the Lake Callis Recreation Complex. The winner receives a lifetime pass to the complex, which is under construction. The new park facility is set to include a swimming lake, beach, splash pad, volleyball courts, concession area and pavilion.

Opening this spring, the Coldwater Lake Family Park in **Nottawa Township** (Isabella Co.) will have improved water access and a second floating dock that features an accessible canoe and kayak launch.



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Robinson Scholarship available to students in your township

Help ensure that today's youth become involved in local government tomorrow! Encourage students in your community to apply for MTA's Robert R. Robinson Memorial Scholarship by May 31, 2015.



The scholarship is a one-time award determined on a competitive basis by the applicant's academic achievement, community involvement and commitment to a career in local government administration.

Applicants must be a junior, senior or graduate student enrolled in a Michigan college or university and pursuing a career in local government administration. The following materials are required to apply:

- 1) a letter of recommendation from a professor or instructor,
- 2) a copy of a resolution of support from a Michigan township board, and 3) a short essay on an important issue facing local government.

Students must submit application materials to: The Robert R. Robinson Memorial Scholarship Fund, c/o Michigan Townships Association, P.O. Box 80078, Lansing, MI 48908-0078.

Ensure students in your area know about the scholarship! Post a link on your township website to www.michigantownships.org/scholarship.asp. Need more information? Call (517) 321-6467.

Contributions to the scholarship fund are also accepted throughout the year. Call the MTA office for details.

Got township questions? MTA's got answers!

Member township officials and employees may contact MTA Member Information Services (MIS) staff with questions Monday through Friday, from 8 a.m. to 5 p.m. Inquiries can be submitted via phone at (517) 321-6467, fax at (517) 321-8908, or email to:

- MTA Director of Member Information Services Catherine Mullhaupt: catherine@michigantownships.org
- MTA Member Information Services Liaison Jim Beelen: jim@michigantownships.org
- MTA Member Information Services Specialist Cindy Davis: cindy@michigantownships.org

MIS staff are guided in their day-to-day responses by MTA Legal Counsel opinions, and may contact MTA Legal Counsel on questions of law on behalf of member townships.



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As the managing agent of the EMC Municipal Insurance Program for the state of Michigan, Ted Hartleb Agency works exclusively with EMC and their agent network to assure townships with exceptional service, a solid coverage document and experienced agents—all at a premium that fits today's needs.

Ted Hartleb Agency also offers an array of other insurance products, including health and retirement programs from well-known and established carriers. Call Jonathan Koets, David Bellingar, Mike Ormstead, Jim Hnilo, Ken Garnaat or Geoff Lansky at (269) 385-5911 to learn more about Ted Hartleb Agency's products and services or visit www.hartlebagency.com.

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Keep YOUR MTA profile up-to-date

Ensure that your township's important MTA resources and information are coming to the correct person and address by helping MTA keep its database up-to-date with your current contact information.

MTA-member officials can directly update their profile information via our website, www.michigantownships.org.

Simply log in to the members-only portion of the website using your username (your email address on file with MTA) and password. After logging in, select "My Profile" under the "My MTA" tab to get started.

(Not sure of your password? Select the "Forgot Your Password?" link on the log-in page. Enter your email address on file with MTA, and you will be sent a link to create a new password. Contact nicole@michigantownships.org for assistance.)



Changes can also be submitted to MTA by emailing nicole@michigantownships.org, by calling (517) 321-6467 or by faxing to (517) 321-8908.

As another added feature of MTA's database, MTA members also have access to an online directory of township officials, which can be searched by last name, township or even title. To access this networking tool, after logging in to the members-only section, click on "My MTA," then "Directories."

mta events | April

- | | |
|----|--|
| 10 | Registration deadline for MTA's 2015 Legislative Advocacy Day in Lansing |
| 16 | 2015 MTA Legislative Advocacy Day, Lansing |
| 28 | Introduction to Planning & Zoning workshop, Boyne Falls |
| 29 | Introduction to Planning & Zoning workshop, Mt. Pleasant |
| 30 | Introduction to Planning & Zoning workshop, Jackson |



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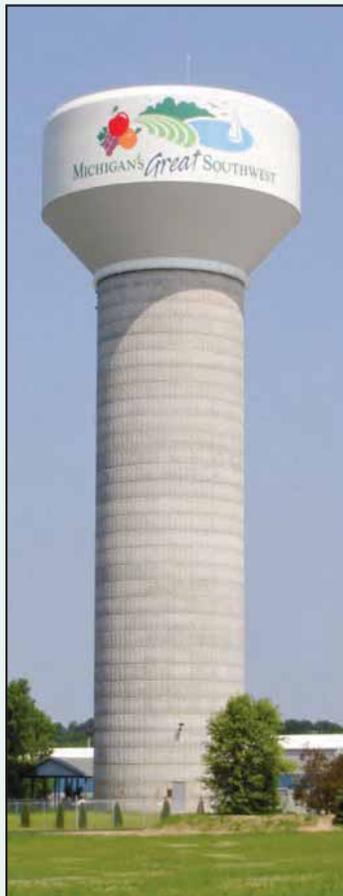


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1 *Not later than April 1.* Treasurers make final adjustment and delivery of the total amount of tax collections on hand. (MCL 211.43(3)(c))

Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. (MCL 211.205i(2))

6 *On or before the first Monday in April.* Board of review must complete its review of protests and certify the assessment roll. (MCL 211.30(6))

Last day to register for May 5 election. (MCL 168.497)

8 *Wednesday following the first Monday in April.* Supervisor or assessor shall deliver the completed assessment roll, with board of review certification, to the county equalization director not later than the 10th day after adjournment of the board of review or the Wednesday following the first Monday in April, whichever date occurs first. (MCL 211.30(7))

Assessor files State Tax Commission (STC) Form L-4021 with the county

equalization department, and STC Form L-4022 (signed by the assessor) with the county equalization department and the STC, immediately following the adjournment of the board of review.

By 15 The school district or intermediate school district shall notify the township by April 15 of the terms of the agreement to collect summer taxes that has been reached with the county treasurer, or if no agreement has been reached and the school district determines to collect its own summer taxes, the cost for the school district to collect those taxes. The township has 15 calendar days in which to exercise an option to collect the school district's and/or intermediate school district's summer property tax levy at the same terms agreed to with the county treasurer or at the cost of collection that either school district would incur. (MCL 380.1613(3))

20 Allocation board meets and receives budgets. (MCL 211.210)

By 24 Pre-election campaign statements filed (books closed April 19).

Write-in candidates file Declaration of Intent forms for May 5 election by 4 p.m. (MCL 168.737a)

By 28 Notice of May 5 election published. One notice required. (MCL 168.653a)

Petitions to place county and local questions on Aug. 4 ballot filed with county and local clerks. (If governing law sets an earlier petition filing deadline, earlier deadline must be observed.) (MCL 168.646a)

By 30 Public accuracy test for May 5 election must be conducted by local election commission. (R 168.778) Notice of test must be published at least 48 hours before test. (MCL 168.798)

MAY

1 Deadline for filing the Farmland Exemption Affidavit (Form 2599) with the local assessor if the property is not classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt.

Deadline for filing a Principal Residence Exemption (PRE) Active Duty Military Affidavit to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty. (MCL 211.7dd)

2 Electors who wish to receive an absentee voter ballot for May 5 election by mail submit applications by 2 p.m. (MCL 168.759)

4 *First Monday in May.* Deadline for assessor to file tabulation of taxable valuations for each classification of property with the county equalization director on STC Form L-4025 to be used in "Headlee" calculations. (MCL 211.34d(2))

Electors qualified to obtain an absentee voter ballot for May 5 election may vote in person in the clerk's office until 4 p.m. (MCL 168.761)

5 Election.

Emergency absentee voting for election. (MCL 168.759b)

By 11 Boards of county canvassers meet to canvass May 5 election. (MCL 168.821)

12 Ballot wording of proposals qualified to appear on Aug. 4 ballot certified to county and local clerks by 4 p.m. (MCL 168.646a)

15 Not later than this date, the state must have prepared an annual assessment roll for the state-assessed properties, such as telephone companies and railroads. (MCL 207.9(1))

30 *After May 30 but before June 4.* Last day for allocation board hearing (not less than eight days or more than 14 days after issuance of preliminary order). (MCL 211.215)

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We are a charter township with a calendar year fiscal year. When do we have to adopt our budget?

The Charter Township Act (MCL 42.1, *et seq.*) sets the following time table for budget presentation and approval:

- On or before 150 days prior to the beginning of the new fiscal year, each township officer and department head must submit an itemized estimate of the anticipated expenditures.
- On or before 120 days prior to the beginning of the new fiscal year, the superintendent or supervisor shall prepare and submit to the township board a complete itemized proposed budget for the next fiscal year.
- A public hearing must be held prior to the adoption of the budget, which must be held no later than Dec. 15 of the preceding year (calendar year).
- Budget must be adopted before the commencement of the new fiscal year.



How we can improve our budgeting process?

Consider multi-year budgeting to reduce staff time and to implement more of a strategic approach in your budgeting. Many larger communities have adopted five-year operating budgets, and five- to 10-year capital budgets, in order to bring a “longer view” to future spending plans. The benefits of multi-year budgeting are:

- **Extend the staff and board’s management horizon.** While annual budget process are required by state law, they typically use an “incremental approach” by budgeting existing spending programs and staffing levels without any incorporation of strategic planning to resource allocation.
- **Reduced staff time.** Typically, multi-year budgeting is accomplished by the adoption of a multi-year

spending plan, which consists of a firm appropriations budget for the immediately succeeding year, linked to “unenforceable” spending plans for the following year(s).

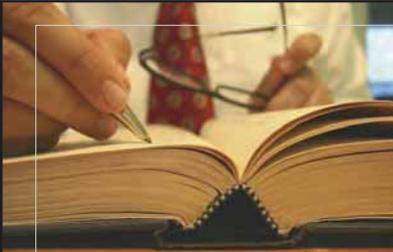
For more information, see the 2011 *Michigan Township News* cover story, “The long view: Budgeting best practices,” which is available on the members-only section of www.michigantownships.org. After logging in, click on “Publication,” “Township Focus,” and “Cover Story Archives.”



Do you have other suggestions to improve our budget process?

In our review of the budgets of smaller communities, simple isn’t always the best choice. The township’s books and records should be transparent—they should tell the story of what happened and what is expected to happen without a lot of staff time and analysis. Some ways to improve the accounting system:

- **Use more line items, not less.** Salary and wages should be given more account numbers, such as elected officials’ pay, part-time wages, seasonal wages, and full-time wages, so the users can identify costs within a department.
- **Fringe benefits costs should be allocated back to the departments.** Many smaller communities allocate this cost to a separate fringe benefit cost center.
- **Separate regularly reoccurring revenues.** Regularly reoccurring revenues such as METRO Act payments should be budgeted in their own line items, rather than dumped into “miscellaneous income.”
- **“Pass through fees” collected from developers and others for inspection services should not be accounted for in the general fund.** These should be kept in an agency fund.
- **Consider departmental revenues.** If fee-based activities, such as recreation or building inspections, are not accounted for in a separate fund, consider using departmental revenues in the general fund. This will help determine the amount of excess expenditures each year by these activities and may assist in setting the fees to a more appropriate level.
- **Consider a more strategic approach to budgeting.** While the multi-year budget process is helpful, by building on the basics, townships will be in a better position to make long-term spending plans. The Government Finance Officers Association publication, *Best Practices in Public Budgeting* (www.gfoa.org) discusses how to link strategic goals with budgeting.



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Information provided in *Financial Forum* should not be considered legal advice, and readers are encouraged to contact their township auditor and/or attorney for advice specific to their situation.



What is the small parcel personal property tax exemption?

As of the 2014 tax year, a small parcel personal property tax exemption has been available with regard to personal property classified as industrial personal property or commercial personal property where the owner of such property annually qualifies for and claims the exemption.

In order to be eligible personal property, the combined true cash value of all industrial and commercial personal property owned by, leased by, or in the possession of the owner or related entity claiming the exemption must be less than \$80,000 in the local tax collecting unit.

The exemption is intended for small businesses with little personal property.

Industrial personal property is defined as:

- All machinery, equipment, furniture, fixtures and dies on industrial parcels, and inventories not exempt by law
- Personal property of mining companies

Commercial personal property is defined as:

- All equipment, furniture and fixtures on commercial parcels, and inventories not exempt by law
- All outdoor advertising signs and billboards
- Well drilling rigs and other equipment attached to transporting vehicles but not designed for operation while the vehicle is moving on the highway
- Unlicensed commercial vehicles or commercial vehicles licensed as special mobile equipment or by temporary permits

How is the small parcel exemption claimed?

The owner of the eligible personal property must **annually** file an affidavit with the assessor by no later than Feb. 10. If the affidavit is mailed, it must be postmarked by Feb. 10 to be considered filed.

A business that had received the small parcel exemption for the 2014 tax year did not file the 2015 affidavit until Feb. 27, 2015. Can the business still receive a 2015 small parcel exemption?

No. The business would be ineligible for the small parcel personal property tax exemption for the 2015 tax year.

The Feb. 10 deadline is a hard deadline—and there are no exceptions. Not even the March, July or December boards of review have authority to grant the exemption if the business fails to file by Feb. 10.

The new law requires that by **January 10** of each year, the assessor or supervisor must send personal property statements to persons they believe have personal property and must provide notice therein regarding the availability of the personal property tax exemption. For those businesses that qualified for the small parcel personal property exemption the year before, we would suggest that the assessor or supervisor include the affidavit with the above notice.

A business owner timely filed an affidavit claiming the small parcel exemption, but was denied by the assessor. Does the business owner have any recourse?

Unlike the failure to file hard deadline, there is an appeal process for those that timely file. The owner can appeal a denial of the exemption to the March board of review or a qualified error to the July or December boards of review. Further, a board of review decision may be appealed to the Small Claims Division of the Michigan Tax Tribunal.

A business owner has two locations in the township—each location has \$40,000 of personal property. Can the business owner qualify for the small parcel exemption at each location?

No. All of the owner's personal property must be added together for all locations in the tax collecting unit. Since the business owner's personal property when added together is not less than \$80,000, the property is not eligible for the exemption.

A commercial business in the township owns \$40,000 in personal property—such as office equipment, desks, chairs and computers. The business also leases two color copy machines with a

true cash value of \$40,000 for both. Is the business's personal property eligible for the small parcel exemption?

No, it is not eligible for the exemption. In order to determine the threshold amount of less than \$80,000, all personal property **owned by, leased by or in the possession of** the business is included, and reported on the affidavit. This gives the assessor a "visual test," so to speak, as all commercial personal property that the assessor views at the business location would be included to determine the threshold. The assessor is not required to determine whether the property is leased or owned by another party.

Although the leased color copiers are included in determining whether the business owner meets the threshold, the business owner would only be required to pay the tax on the personal property that it owns. Similarly, it should be noted that if the personal property including the leased copiers was less than \$80,000, then the exemption only covers the personal property owned by the business and the leased personal property may still be taxable to the lessor.

Q Are there any recordkeeping requirements associated with the small parcel personal property tax exemption?

Yes. Townships must keep the affidavits on file for at least four years. The taxpayer must maintain books and records to support a claim for four years after the exemption is claimed and must provide access to the records.

Q Can a township do anything if it later believes that a small parcel exemption was improperly granted?

Yes. An assessor may deny an exemption claim for the current year and three preceding years. The taxpayer recordkeeping requirements are important in this regard as they will allow the assessor to audit the taxpayer's records regarding its small parcel personal property tax exemption claim. A township should develop an audit policy to review small parcel exemption claims.

For additional information and resources, visit MTA's "Personal Property Tax Reform" Web page on the members-only section of www.michigantownships.org. To access, after logging in, click on "Index of Topics," under the "Answer Center" tab.

Hello, MTA ... ? provides general information on typical questions asked by township officials. Readers are encouraged to contact an attorney when specific legal guidance is needed. Member township officials and personnel may contact MTA Member Information Services with questions or requests from 8 a.m. to 5 p.m., weekdays, at (517) 321-6467 or fax (517) 321-8908.



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County clerks to take on concealed weapon licensing responsibilities

County concealed weapon licensing boards will be a thing of the past starting this fall. Instead, county clerks will assume all of their duties, functions and responsibilities.

Senate Bills 34 and 35, both sponsored by Sen. Mike Green (R-Fremont Twp.), were signed by Gov. Rick Snyder and are now Public Acts 3 and 4 of 2015. The tie-barred



bills were monitored by MTA and take full effect on Dec. 1.

Currently, county concealed weapon licensing boards handle concealed pistol license (CPL) applications and maintain documents, with the county clerk

acting only as a clerk to the board. PA 3 will now move that authority to county clerks and the Michigan State Police. County clerks will have the authority to issue a CPL, while the state police would verify whether a CPL applicant was eligible by law for licensure. This change is expected to add work and costs to county clerk offices.

Also starting Dec. 1, the CPL application fee will be reduced from \$105 to \$100, with \$26 going to a county's CPL fund and \$74 to the MSP. License renewal applications will cost \$115, with \$36 going to a county's CPL fund and \$79 to the MSP.

The legislation also shortens the timeline for processing a CPL application and provides for an emergency CPL for an applicant with a domestic violence or stalking personal protection order.



Trust Fund bringing \$2.4 million to township projects

Townships are slated to receive \$2.4 million to help them add or improve parks, nature preserves, trails, playgrounds and many other projects.

House Bill 4078, sponsored by Rep. Jon Bumstead (R-Brooks Twp.), was recently signed into law by Gov. Rick

Snyder with immediate effect. The new law—Public Act 7 of 2015—sets aside nearly \$25 million from the Michigan Natural Resources Trust Fund (MNRTF) for 25 land acquisition projects and 44 land development projects.

The MNRTF offers financial assistance to local units of government for projects that protect resources and improve public outdoor recreation. Townships and other local units apply for the funding each year, and the MNRTF Board makes recommendations that are submitted to the Legislature.

This year's recommendations include five township acquisition projects and 14 township development projects, with a total of \$2.4 million going to townships.

Legislative lowdown

Here's a quick look at important bills that MTA is following as they move through the legislative process. For up-to-date information on this legislation—and more—look to our *Township Insights* e-newsletter, sent every Friday to all member officials with an email address on file in our database, as well as our monthly legislative e-newsletter, *Township Voice*.

HB 4237 and HB 4260: Would allow townships to regulate some activities on oil and gas drilling within their jurisdictions. MTA supports the legislation, as townships should have the same rights as cities and villages, which do not have local restrictions on regulating the location and drilling of wells.

HB 4238: Would grant a property tax exemption to surviving, un-remarried spouses of military veterans who died while serving in the armed forces in a war or war condition in which the U.S. was a participant. MTA is concerned about the possible impact this could have to local revenues.

HB 4183: Would allow townships to post legal notices on their own websites instead of printing them in newspapers by 2025. Supported by MTA as the change provides transparency and financial savings.

SB 24: Would allow property owners who inherit property to keep the principal residence exemption for up to two years under certain circumstances.

HB 4068: Would allow local units to consolidate precincts for certain statewide elections. Supported by MTA as townships could save money in limited situations.

HB 4213: Would change how a property's taxable value is calculated.

MTA's Online Township Salary Survey

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Any township board member or the manager/superintendent can access the survey to enter data or get reports.



Log in to the members-only section of www.michigantownships.org, and select “MTA Township Salary Survey Launch Page” on the Answer Center Menu.

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Rep. Lee Chatfield (R-Levering)

Lee Chatfield's focus is always on the local taxpayer. Whether he's leading a committee discussion or voting on the House floor, the freshman representative thinks about how each decision will impact Michigan residents in his district. When the Legislature isn't in session, he's back in his northern Michigan district, holding office hours in Mackinac, Chippewa, Cheboygan and Emmet counties. He's also just one phone call or email away from his constituents.

Chatfield is committed to doing whatever it takes to maintain that focus. He knows that every bill will affect residents in his district in some way, and he wants to do what's best for them.

"I think my job as state representative is to keep my focus on the people that I represent, and to never stop listening to them or being accessible," Chatfield said.

Until January, when he started his first term in the Legislature, Chatfield had no government experience. The son of a minister, he returned to teach and coach at his alma mater, Northern Michigan Christian Academy, after college. His lack of government experience hasn't stopped him from hitting the ground running. Since being elected in November 2014, he was named the new chair of the House Local Government Committee. His leadership position is in addition to his seats on the House Education, Health Policy and Tax Policy committees.

He came to Lansing with set priorities in mind—limited government, jobs, fixing roads, prioritizing spending and improving education.

"My priorities were clear during the campaign and those haven't changed," Chatfield said. "I believe in limited government that is focused on providing essential services at the best value to taxpayers, while also creating a tax and regulatory environment that encourages job growth."

To provide the best value to taxpayers, Chatfield says, townships must continue to innovate. He foresees police and fire services, elections, and land use improving as technology develops.

He is also a strong believer in local control, saying that townships should be able to consolidate and make other decisions if they feel it's in the best interest of their residents. A statewide, one-size-fits-all approach does nothing to increase the efficiency of local government, he said.

Unfunded mandates also hinder townships and other local units. Chatfield said legislators should ask themselves how much a bill will cost and where the money will come from before casting their vote—after all, ultimately, the taxpayers are the ones footing the bill.



Rep. Lee Chatfield (R-Levering), a first-term legislator, came to Lansing with set priorities in mind—limited government, jobs, fixing roads, prioritizing spending and improving education.

In order to make sure that perspective is heard in Lansing, local elected officials should communicate with their state representatives and senators.

"I look forward to working with and listening to township governments across the state to ensure that we make sound policy decisions," Chatfield said.

Michigan leaders should also work together boldly to help Michigan continue its economic rebound. Chatfield wants to further the success over the past five years to foster a business-friendly environment and attract even more private sector jobs.

He's not afraid of the hard work that lies ahead in order to meet his goals and keep his commitments to his residents back home.

"I want my constituents to be pleased with my level of service, integrity and voting record," Chatfield said. "I hope the voters back home will be proud to have called me their state representative."

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Rep. Jeremy Moss (D-Southfield)

Jeremy Moss believes local government shouldn't be about partisan politics. It should be about helping communities.

The new state representative formed this mindset while serving a four-year term as a city councilman in Southfield, the community he has called home for his entire life. He learned that each decision—whether it came from a Democrat or a Republican—had an immediate impact on the city's residents, even more so than state decisions.

Now, as the top Democrat on the House Local Government Committee, he's determined not to forget the lessons he's learned.

"The Local Government Committee is probably the most ripe for bipartisan committee action because the local issues that we deal with shouldn't be divisive," said Moss, who represents the 35th House District, which includes **Southfield Township** (Oakland Co.). "They should be pragmatic to help our communities back home."

Moss is one of four representatives under 30 years old elected last year, including House Local Government Committee Chair Rep. Lee Chatfield (R-McKinley Twp.). Serving in the Legislature was a natural step for Moss, who has been actively engaged in public policy since he was old enough to vote. In addition to serving as the youngest-ever member of the Southfield City Council, he worked in the offices of Southfield Mayor Brenda Lawrence and former State Rep. Paul Condino before becoming the district director for former Rep. Rudy Hobbs (D-Southfield).

Since taking his state office, Moss hasn't forgotten what it was like to be a local official. He has made it a priority to summarize each of his votes in a weekly email to city and township officials in his district to help provide them with as much information as possible. He's also visited local government board meetings. This frequent communication also keeps him connected with the issues back home.

"I know that the locals depend on detailed information from the state to best adjust their budgets, especially in this era of unpredictable revenue sharing," Moss said. "At the same time, I'm strengthened as a legislator by that constant stream of communication so that I can best fight for local issues in Lansing."

Moss also remembers all too well what it was like to have his city budget cut by the state. The consistent stripping of local funding is one of the biggest issues facing local government today, he said. When state funding is cut, townships don't have the resources they need to provide all the quality of life services their residents deserve.



Rep. Jeremy Moss (D-Southfield) believes that ensuring townships have the tools and resources to adequately serve their residents should be a pressing legislative priority.

"It should be a pressing priority of all state legislators to make sure that townships have the tools and resources to adequately serve their citizens," Moss said.

Though Michigan's current local government structure and boundaries serve residents well, Moss said the sluggish economy has forced many local units to collaborate together. This allows them to share ideas and save costs.

Townships must also focus on attracting and retaining young talent as Michigan continues its economic rebound. He wants the Legislature to give communities the tools they need to develop a sense of place and build a brand as a destination point.

As he begins his career in the Legislature, he's focused on the economy and attracting more and better jobs to the state.

"Michigan is at a critical time in its history," Moss said. "I would love to be a part of a Legislature that doesn't prioritize divisive issues but instead focuses sharply on Michigan's economic recovery and rebuilding the middle class."

A promotional graphic for HRC Consulting Engineers. At the top left is the HRC logo with "100 YEARS" and "CONSULTING ENGINEERS SINCE 1915". Below the logo is the text "TRUSTED ENGINEERS, ENVIRONMENTAL SCIENTISTS, ARCHITECTS". The middle section features three small images: a construction site with large pipes, a clock tower in a park, and a road with a "ONLY" sign. At the bottom, it says "A Tradition of Personal Service & Successful Projects" and provides the website "www.hrc-engr.com" and phone number "(248) 454-6300".

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Assessing your township's assessing

To Diane Randall, assessing is far more than a job. The Roscommon Township (Roscommon Co.) supervisor and assessor considers it a service to her township's residents.

Since becoming an assessor in 2002, Randall has maintained her commitment to making sure Roscommon Township property owners are taxed fairly and that each person is treated equally. She firmly believes residents' properties should be assessed at the township level, and she's determined to make sure it stays that way. Keeping this core function is important not just to township government, but to the residents and business community as well.

"Locally, if you come to our office, we can show you exactly how you're being assessed," Randall said. "We're familiar with the area. We remember what residents' houses used to be like. We understand the zoning. We know what would enhance or hurt their property values. If you take that away, then how do you know if you're being treated fairly and equitably?"

Property tax assessment is complex, and often difficult to explain, but it's also vital to residents, businesses and the township as a whole. In fact, assessment administration is one of the three broad statutory duties—along with elections and tax collection—mandated to townships by state law. There are some, however, who believe this should not be the case. In Wisconsin, Gov. Scott Walker has proposed moving assessing to the county level for communities with fewer than 39,000 residents. The same proposal could be made in

Michigan one day. To keep this key function at the local level, townships must continue to strive for excellence.

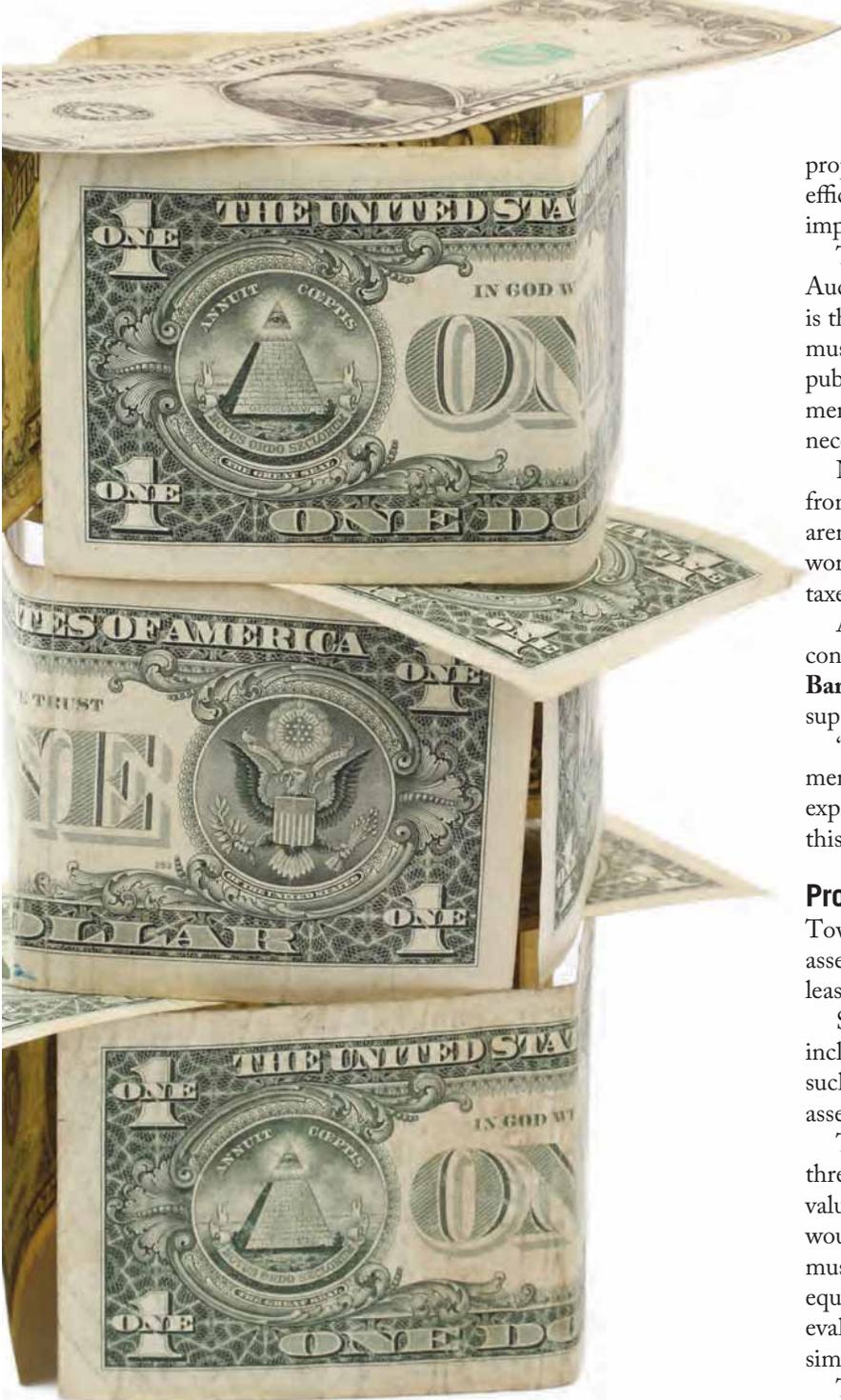
Township officials cannot take a hands-off approach when it comes to property assessment. Township boards may assume that the job is covered, and that the assessor will be held responsible if something goes wrong. However, the township board is responsible for making certain the township's assessing is meeting state requirements.

Officials should not wait until they're faced with the state's audit of their assessing practices to start thinking about assessing and property taxes. Each supervisor, clerk, treasurer and trustee should take a few steps regularly to ensure that their township's assessing functions are running smoothly.

Making an effort today will not just give your township a better chance of passing the state report card with flying colors. You're also helping to build trust and confidence between the public and your township.

Why should officials care?

Assessing matters because it affects the public's trust in government. If your township's properties aren't assessed accurately, the obligation to pay taxes that support schools and local services falls unfairly on some taxpayers while allowing others to skirt their responsibilities. There are also



consequences if your assessing deficiencies aren't corrected. The Michigan State Tax Commission (STC) could seize the township's tax roll, and the process of getting it back could cost thousands of dollars.

Missing and under-assessed properties put pressure on policymakers to seek millage increases and other revenue sources to maintain quality education and services.

While state law designates the supervisor as the "chief assessing officer," other state laws make the title essentially meaningless unless the supervisor is certified by the STC at the level required for the township. Even if the supervisor is certified and actively administering the assessment roll, the township board is still responsible for ensuring that the

property assessment function has the resources to perform efficiently, effectively and consistently with requirements imposed by the state.

The board also has specific duties required in the state's Audit of Minimum Assessing Requirements (AMAR). This is the state's checklist of standards that all assessing units must meet. One of those duties is adopting a policy on the public inspection of records. The board must also appoint members of the board of review, and hire an assessor, if necessary.

Nearly every township official has likely fielded questions from residents about their taxes. While board members aren't expected to be assessors themselves, they should have a working knowledge of how properties are assessed and how taxes are determined in their township.

As elected officials, board members will answer to their constituents if their assessing processes are inadequate, said **Barbara VanGelderens, Manlius Township** (Allegan Co.) supervisor-assessor and frequent MTA presenter.

"The assessor is an employee, but the township board members are elected," VanGelderens said. "The constituents expect that the township board members are taking care of this whole process."

Property taxes 101

Township officials don't need to know every nuance of the assessing process—and there are many. But they should at least have a basic understanding of the process.

State law requires that each year, all real property—including land and structures—and personal property—such as furniture and machines—be assessed by a certified assessing officer.

To understand a property tax bill, you should understand three values—true cash value, assessed value and taxable value. The true cash value is the market price a property would likely receive if it was sold. By law, the assessed value must be 50 percent of the property's true cash value after equalization. These two values may change when they're evaluated through a sales study, which compares them to similar properties.

The taxable value is the number used to determine property taxes. It's calculated using the previous year's taxable value and multiplying it by the inflation rate multiplier or 5 percent, whichever is less, and adding or subtracting for any losses or additions to the property. Most homeowners who have owned their home for several years have a taxable value that is lower than their assessed value.

The only time a taxable value can increase beyond the state limit is when the property is sold or transferred in some way. Once this happens, the property is "uncapped," meaning the taxable value will be equal to the assessed value in the first tax year after the transfer. Then the cap applies going forward.

A property owner's property tax bill is determined by multiplying two factors—the local millage rate from all taxing entities and the property's taxable value. A mill is \$1 for every \$1,000 of taxable value, meaning that a

cover story

homeowner with a \$100,000 taxable value and a millage rate of 30 mills would pay \$3,000 in property taxes.

The millage rate is already set when assessors go to work. It's their job to determine a property's assessed value, which in turn will help determine the taxable value. The assessor bases this on the status of a home as of Dec. 31 of the previous year. For 2015 taxes, if a property owner tore down a shed or built an addition after Dec. 31, 2014, those changes won't be reflected in the assessment until the 2016 taxes.

Property assessment is the result of a multi-step process. First, the assessor must determine the value of a property's land, as if it were vacant. Then, the assessor looks at all the structures on the property—such as a house, garage and shed—and determines their value. The land value and structure value are added together to come up with the estimated value, which is then compared to similar properties using a sales study. Sales studies are mass appraisals of properties in a classification, such as residential, agricultural and commercial. The assessor searches for similar properties from the most recent sales study, ideally finding at least five properties to use as a comparison, and uses a mathematical calculation to find the average price.

In many cases, the sales study confirms the assessor's estimation. If not, then the assessor must apply what's called an economic condition factor (ECF), which adjusts the value to the local market. The ECF represents the difference between a property's appraised value and its sale value. The assessor looks at all aspects of a property to determine why it might have sold for more or less than its market value. The ECF is calculated using neighborhoods, which can include similar properties and not just homes in the same geographic area. Using the properties' sale prices, the assessor uses a mathematical calculation to find the ECF. The ECF is then applied to neighborhoods within a class of properties to bring their assessed value ratios as close to 50 percent as possible.

Once the assessor's job is complete, the county and state perform equalization studies to make sure all property owners are paying their fair share. If a class of properties, such as residential, have assessed values that are greater or less than 50 percent of their true cash value, a factor is applied to reduce or increase valuations to reach that 50-percent mark.

A day in the life of an assessor

Assessors have several tasks assigned to them by state statute and may perform them for multiple local units, within state-established limits.

Prepare and certify the assessment roll: The assessment roll is a list of every taxable property in the township. The document includes the parcel number or legal description, name and address of every person subject to taxation, and a full description of the property. The assessor prepares the roll, making sure that it is listed consistently with the STC



Property tax assessment is complex, and often difficult to explain, but it's also vital to residents and the township as a whole.

assessor's manual guidelines. Then, the assessor certifies the roll by signing a certificate statement and delivering it to the board of review at its organizational meeting. Once this happens, the assessor cannot make changes to the roll—any changes from this point must be considered and approved by the board of review.

Inventory and list all property within the assessment jurisdiction:

The assessor must track building permits and sales transactions as well as pay attention to any new businesses opening in the township, making sure that each change is reflected on the assessment roll. Assessors must establish the properties' ownership and note the status of all properties on Dec. 31. They're also required to visit properties and update property descriptions to keep them current. A common rule of thumb is to visit 20 percent of the township's properties each year, so that each property is visited at least once every five years.

It's also essential that assessors keep extensive records. They must have property cards for each parcel with up-to-date information as well as land value maps. These maps are graphical pictures of the land values for the entire township. This record-keeping is crucial because not only is it required by the state, it also justifies the accuracy of each property's valuation. Eventually, your township will have to hire a new assessor. That assessor should be able to pick up where the former assessor left off without a great deal of confusion.

Equitably evaluate every item of taxable property: Assessments are required to be uniform, and assessors must set each

property's assessed value at 50 percent of the true cash value. This is done using the methods previously described, in accordance with the STC's assessor manuals, which provide descriptions, formulas and other guidance.

Calculate the taxable value for every taxable property: As discussed earlier, the taxable value is the previous year's value multiplied by the rate of inflation or 5 percent, whichever is less, plus or minus any additions or losses.

Track property tax exemptions: Homeowners qualify for the principal residence exemption on their permanent residence. This exempts them from up to 18 mills of school operating taxes. Taxpayers can also qualify for other exemptions, such as the poverty exemption and veterans' exemption, which applies to veterans who are disabled, individually unemployable or receive assistance to adapt their home, and to their un-remarried surviving spouse. Assessors must process affidavits for these exemptions and present them to the board of review for approval.

Defend assessments: Appeals involving properties with valuations driven by local sales studies are usually effectively defended by the assessor using contemporary data and approved methodology. However, complex commercial and industrial property appeals can often require the township to retain the expertise of a certified property appraiser who conducts his or her own property valuation analysis to validate the property's township assessment. Because the amount of tax liability is related to the value of the property and property assessment methodology can be complex and open to dispute, there is a strong incentive for owners of high-value property to appeal their taxes. And, due to the often substantial amount of time and cost of defending an assessment, assessors and elected officials may question the wisdom of mounting an aggressive defense in terms of the cost to benefit—particularly if the benefit is looked at only as the taxes derived to the township.

However, there is more at stake than merely the township's revenue. If commercial and industrial property owners sense that local governments are inclined to settle tax disputes rather than devote the necessary resources to defend the assessor's valuations, they may be inclined to file more appeals in more jurisdictions knowing that they are likely to get their assessments lowered without incurring much expense challenging the assessments. And, a proliferation of commercial and industrial assessment settlements, or "stipulations," can further erode the public's sense of taxation justice of and fair play.

It's a tough dilemma for township leaders to decide when it is appropriate to settle an appeal when the facts may or may not support the township's valuation, versus expending a great deal of time and money on an appeal that will have far more financial benefit to other entities. Often appeals are automatically handled by assessors, but township boards have the ultimate authority to allocate additional resources necessary for the appeal. However, defending assessments

is an important part of the overall statutory township duty to administer an effective property assessment function. To offset the costs, the Legislature authorizes assessing entities to levy a 1 percent property tax administration fee on tax bills.

All about the AMAR

Within the next few years, your township's assessing practices will be evaluated using the STC's AMAR review, if they have not already. The AMAR is the STC report card that's meant to determine if local units are meeting minimum state assessing requirements. The audit gathers background information on the local unit and analyzes the assessment roll. Each item on the review sheet reflects the minimum assessing requirements based on state statute and STC rules, policy, bulletins and publications. None of the questions are a surprise—the entire review sheet is available on the STC website (www.michigan.gov/statetaxcommission).

The AMAR replaces the former 14-point review, a system that STC Executive Director Kelli Sobel said had multiple problems. The review was based on a scoring system that many found confusing, and information on review requirements was not readily available. After field tests and outside input, including from MTA, the STC came up with what is now known as the AMAR. Unlike the 14-point review, the AMAR does not use scores or points. Instead, each item on the review is a "yes" or "no" question.



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While board members aren't expected to be assessors themselves, they should have a working knowledge of how properties are assessed and how taxes are determined in their township.

A pilot program launched in 2011, then the STC began by implementing the AMAR with 54 counties that had not had a 14-point review in the last five years. Once those reviews are complete, the AMAR will move into a five-year review cycle.

Reviews are conducted on an entire county at a time, with all the local units in the county being reviewed at once. Tax Management Associates (TMA), which the state has contracted to conduct the reviews, sends the units a list of each item they'll need for the AMAR. Then, TMA gets a copy of the local unit's assessment database to analyze that information. Once the database analysis is complete, TMA schedules a time to meet with the assessors in person. After the meeting, TMA will pull random property cards and conduct a field review to check the accuracy of the record cards.

Local units that don't meet one or more standards must submit a corrective action plan explaining in detail how they plan to fix the mistake. The STC follows up with another check to make sure the local unit did what it said. The follow-up portion of the review is still being tweaked, but the process will be finalized when the STC begins its five-year AMAR cycle.

Common problems

The AMAR is not a test that your township passes or fails, Sobel said. It's a checklist that might find deficiencies in your township's assessing practices.

Since the AMAR was implemented, the STC has seen local units make some of the same mistakes. Most of the time, deficiencies come from complacencies in record keeping. Here are some of the common pitfalls, and ways to avoid them.

The local unit doesn't have its own economic condition factors and land values.

Local units are required to have properly calculated and appropriately documented ECFs. The idea behind them is assessors are using an assessor's manual that was developed for the entire state. An ECF allows them to reflect the local real estate market, construction costs and other factors in their assessment. The unit is also required to calculate land values specific to the nuances of the unit.

Local units that don't meet these two requirements are typically using the county's ECFs and land values, Sobel said. The problem with this is the county does not take neighborhoods into accounts when it sets ECFs and land values. Assessors need to develop their own in order to have the most accurate assessments.

The local unit doesn't have land value maps.

Townships are required to have hard copies of land value maps in their offices so that if taxpayers want to know the land values in their neighborhood, they can easily see them on the map. The STC requires assessors to accurately reflect current land values, and assessors must make sure the maps are up-to-date.

Sobel said the STC isn't picky about how the maps are created—whether they're generated by a computer or hand-shaded with colored pencils. Attachments are allowed if there isn't room for an item such as sales on the map, as long as they're permanently attached.

The local unit didn't provide enough detail in its corrective action plan.

Though this step comes after the AMAR is complete, it's vitally important for having your township's corrective action plan accepted. The STC wants your plan to include not only the specific steps you will take to fix the mistakes, but also dates by which the steps will be completed.

Time for your township's AMAR: Don't panic!

The very mention of the AMAR can send shudders of dread through township assessors. VanGelderens suggests thinking



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of the AMAR just like you thought of your school report card. Most students don't look forward to getting their report card, but it's still a necessary assessment.

"I grumbled like everybody else when I first heard I was going to have an AMAR," VanGelderens said. "Then I realized, I didn't like getting a report card when I was in the seventh grade. That's what this is. And it's a good thing, because it tells you where you need to improve."

Sobel has a piece of advice: Don't panic. Just take a breath and stay calm. If your township doesn't meet a requirement, it's not the end of the world. Write a detailed corrective action plan, then follow through with it, she said.

"Look at the context in which it's written," Sobel said. "If you don't have something, just fix it. Everything can be fixed."

What should board members do?

Officials must first make sure that their township employs an assessor who is certified at the proper level for their unit. Assessors must be certified through the STC and can achieve three levels: Michigan certified assessing officer, Michigan advanced assessing officer and Michigan master assessing officer. The STC requires townships to have assessors at a certain level, based on the state equalized value of their property tax roll. Specific information regarding those levels is available on the STC website.

Some assessors work for multiple townships. While this is a common practice, especially in rural townships, VanGelderens recommends board members monitor how many units their assessors are assessing. Even if they are within the state's limits for units they can assess, they might not be able to give your township the attention it needs. Quality, thorough work must be the priority in hiring an assessor, not the price.

Once the assessor is employed, boards should make sure the department has all of the tools and funding necessary. A township board must budget for continuing education and resources to meet all state requirements, as well as a salary high enough to keep a quality assessor.

As the township employer, boards should set annual benchmarks with their assessors and make sure they're being met. Officials should ask questions, such as whether the assessor visited 20 percent of the township's properties this year or if the assessment roll was certified on time. One way to do this is setting aside time at board meetings regularly to get reports from the assessor. Randall suggests dedicating one meeting to discussing assessing, giving the board an opportunity to ask questions and learn more about how assessing works in their township.

In its workshops on assessing, MTA recommends creating an annual checklist (*see sample checklist at above right*) and meeting with the assessor to review it. The checklist would include duties assessors are expected to complete, such as earning their continuing education credits, turning in forms in a timely manner, certifying the assessment roll and handing it over to the board of review.

Assessor review checklist

- Completed continuing education credits?
- Recertification fee paid?
- Certified at proper level? Overcertified?
- Certification of roll signed and delivered to board of review timely?
- Certified post-board of review certificate and delivered roll and database to equalization timely?
- Required State Tax Commission and equalization forms submitted timely?
- Verified accuracy of assessment roll?
- Verified roll has not been factored by classification?
- 20 percent of properties physically inspected?
- Verified accuracy of ____ record cards?
- Appraisal methods in line with Uniformed Standards and Manuals.
- Tax maps available?
- Land value maps available?
- Economic condition factor available?
- Mathieu Gast Act improvements tracked?
- Attended ____ board meetings?
- Provided written report to board?
- Met with property owners as necessary?



NEED ASSESSING HELP?

MTA's Assessment Administration Review service offers member townships assistance in evaluating their assessing function and preparing for a State of Michigan Audit of Minimum Assessing Requirements review.

IDENTIFY POTENTIAL PROBLEMS BEFORE THE STATE GETS INVOLVED.

Choose from three levels of review.

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✓ **Intermediate Assessing Administration Review**
(includes desk review and written report, plus field work)

✓ **Advanced Assessing Administration Review**
(includes desk review, written report, field work, follow-up review and report)

For more information, visit www.michigantownships.org/members/assessing_review.asp, or call (517) 321-6467.

cover story

Sobel suggests sitting down with the assessor each year and conducting your own AMAR. Print out the review sheet from the STC's website and go through the list. Ask to see the land value maps, property cards and other items on the list. Then, if you find deficiencies, you have time to fix them before your review from the STC.

A township board that has concerns regarding its assessor's compliance with state requirements can take further steps to check the quality of the assessor's work. Possibilities include directing the supervisor or other knowledgeable board member to pull building permits to ascertain that the new construction has been added to the assessment roll, and look at property cards to make sure they are actively updated. MTA workshops have suggested calling the county equalization director and the chair of your township's board of review and asking them questions about your assessor's performance. MTA also offers a fee-for-service program that evaluates assessor compliance with state requirements (*see ad on page 21*).

If your township's elected officials are unfamiliar with the assessing process, Randall recommends inviting your assessor to give a presentation at a board meeting, which will help the board gain insights that are valuable to their work for the township. Board members should also be able to meet with

the assessor one-on-one to ask questions and get a better feel for how assessing works.

Sobel suggests the STC's two-and-a-half-day assessing class for anyone who wants to better understand assessing. The course, offered through the Michigan Assessors Association in the spring and fall, is designed for people who want to understand the process, but don't want to be assessors.

Take action today

Property assessment is a core responsibility for Michigan townships, and all townships must focus on excellence in this area. Make this important function a priority, commit to learning all you can about the process and take steps to help your assessor succeed. Ensuring that your local assessing is done accurately and fairly can reap benefits for your township's bottom line—and its reputation with its residents.



Bethany Mauger, MTA Staff Writer



Candidates in MTA's Township Governance Academy can earn 2.0 elective credits by completing the Continuing Education Self-Assessment on page 23. To learn more about the Academy, visit www.michigantownships.org/members/tga.asp.

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Continuing Education Self-Assessment

Participants enrolled in the Township Governance Academy (TGA), MTA's credentialing program, may obtain 2.0 elective credits for successful completion of this quiz. (To receive credit, this quiz must be completed by April 1, 2019.) To obtain credit, participants must answer the following 10 multiple-choice questions by circling the correct answer and receive a minimum passing score of 70 percent. The questions are based on content from the article, "Assessing your township's assessing," beginning on page 16. There is no charge for MTA members to take the quiz or to obtain TGA credit.

Completed quizzes should be faxed to (517) 321-8908 or mailed to: MTA, 512 Westshire Dr., Lansing, MI 48917. MTA will notify you of your results within two weeks after receiving your quiz. **IMPORTANT:** Please keep a copy of your completed quiz in your TGA binder. For information about TGA, call (517) 321-6467, email tga@michigantownships.org, or visit www.michigantownships.org/members/tga.asp on the members-only section of MTA's website.

TGA Continuing Education—April 2015 Assessing your township's assessing

NAME: _____ TOWNSHIP & COUNTY: _____

EMAIL ADDRESS: _____

1. **Assessing:**
 - a. Is performed by townships only.
 - b. Is a core responsibility for townships.
 - c. Is not a statutory requirement but is often performed by townships.
 - d. Is a job that could easily be performed well at the county level.
2. **Who is responsible for making sure the township's assessing meets state requirements?**
 - a. The assessor
 - b. The supervisor
 - c. The township board
 - d. The board of review
3. **Which value is used to determine a property owner's property taxes?**
 - a. Taxable value
 - b. True cash value
 - c. Assessed value
 - d. Capped value
4. **When can a property's taxable value increase?**
 - a. When the property is reassessed.
 - b. When the real estate market increases.
 - c. When the owner updates the property.
 - d. When the property is sold or transferred.
5. **The assessor can make changes to the assessment roll:**
 - a. Before it is certified.
 - b. Once it is certified and delivered to the board of review.
 - c. After the board of review has heard appeals from taxpayers.
 - d. At any time in the process.
6. **What is at stake when considering whether to defend or settle a commercial or industrial property tax appeal?**
 - a. Only the township's revenue.
 - b. Looking foolish if your township loses the appeal.
 - c. Similar properties also filing appeals if you settle.
 - d. Wasting township personnel time on an appeal you will likely lose.
7. **The state's Audit of Minimum Assessing Requirements (AMAR):**
 - a. Scores assessing units on a point scale.
 - b. Does not include an in-person review.
 - c. Asks assessing units a series of "yes" or "no" questions.
 - d. Is a test that townships either pass or fail.
8. **When it comes to economic condition factors and land values, townships:**
 - a. Must develop their own.
 - b. May use values from their county.
 - c. Must use values outlined in their assessor manual.
 - d. Don't need to worry about them as they don't impact assessments.
9. **Your township's AMAR corrective action plan:**
 - a. Is a general description of how your township will fix the problem.
 - b. Includes specific steps and dates.
 - c. Is an optional, but not required by the State Tax Commission.
 - d. Can be finished by making a quick phone call to the STC.
10. **Township boards are responsible for all of the following except:**
 - a. Hiring an assessor certified at the appropriate level.
 - b. Budgeting for continuing education and resources to meet state standards.
 - c. Ensuring the assessor is doing quality work.
 - d. Visiting 20 percent of the township's properties.

upcoming MTA workshop

REGISTRATION INFORMATION

MTA On The Road regional meetings bring knowledge, networking

As an MTA member, you belong to the largest community of local government officials in the state. Don't miss this opportunity to connect with that community, and MTA staff, to discuss the latest issues affecting townships at our upcoming *MTA On The Road* regional meetings!

In the morning, gather as a group for an insightful general session, where we'll arm you with information and strategies to make your board more effective and help you to serve your residents in the manner they deserve. Join the discussion on the outcome of the May 5 transportation ballot initiative—pass or fail, Proposal 1 will have a huge impact on townships across the state. Identify warning signs that your assessing isn't measuring up before your township is faced with an Audit of Minimum Assessing Requirements from the Michigan State Tax Commission.

Afternoon breakout topics include:

What Your Board Needs From You—Effective board members don't just show up—they come prepared. Each person is charged with contributing their own unique talents while collaborating with fellow board members. Learn proven approaches to initiating and promoting ideas, asking the right questions, and making a difference in the strategic direction of the township.

What Every Township Must Know About the New FOIA—On July 1, 2015, sweeping changes to Michigan's Freedom of Information Act will take effect. Learn about MTA's new sample forms and documents, how to adapt to the new changes, and how to promote transparency for good government.

Setting Board Salaries—How are salaries set for township board offices, and how can they be changed? What may a township board member be compensated for? What options are available for reducing salaries—and how should salaries be determined in the first place? Learn the statutory requirements and some practical approaches for setting public office pay.

How 'Fracking' Affects Your Township (*Lower Peninsula only*)—Dig into the facts of hydraulic fracturing—including safety concerns, regulatory safeguards, the leasing process for state lands, and how these issues might impact your township and your residents.

Wading Through Wetland Regulations (*Upper Peninsula only*)—Wetlands are essential to the preservation of the state's natural resources. Learn more about wetlands including what is regulated by statute and the regulatory criteria for permits. Find out when state and federal permits are necessary and other natural resource regulatory information townships need to know.

Cancellations & Substitutions: Written cancellation requests received by MTA two weeks prior to event date will receive a full refund. No refunds will be issued thereafter. You may substitute another individual from your township for your registration at any time without incurring a charge; please notify MTA of the change.



AGENDA

8:30 a.m.
9 a.m.
10:30 to 11 a.m.
Noon to 1 p.m.
3:45 p.m.

Check-in and continental breakfast
Meeting begins
Vendor Showcase
Networking Lunch
Meeting adjourns

MTA On The Road Registration Form

Which location will you attend?

- May 12:** Crystal Mountain, Thompsonville
 May 20: Magnusson Franklin Inn, Houghton
 June 2: Valley Plaza, Midland
 June 16: Holiday Inn, Big Rapids
 May 13: Garland Resort, Lewiston
 May 21: Island Conference Center, Harris
 June 3: DoubleTree, Port Huron
 June 17: Grand Volute, Lowell
 May 14: Forward Conf. Center, West Branch
 May 22: Little Bear East Arena, St. Ignace
 June 4: Comfort Inn, Chelsea
 June 18: Fetzer Center, Kalamazoo

- REGULAR rate*:** \$119/attendee if registered after May 1.
 DISCOUNTED rate*: \$99/attendee if registered by May 1.

Save \$20/person by registering early!

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Daytime Telephone _____ Email Address _____

Name & Title _____

Name & Title _____

Name & Title _____

Name & Title _____

<u># of Persons</u>		<u>Registration Fee</u>		<u>Total</u>
_____	x	_____	=	_____

*Rates apply to MTA members. Non-members, call for rates.

NOTE: Payment must accompany form in order to be processed.	
<input type="checkbox"/> Check enclosed (payable to MTA)	
<input type="checkbox"/> Charge to: (circle one) MasterCard VISA	
- - -	
Card # _____	Expires _____
Print Card Holder's Name _____	Signature _____



Send your completed registration form with payment to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax: (517) 321-8908. Or register online at www.michigantownships.org. Questions? Call (517) 321-6467.



Fix our roads:

Why townships should support Proposal 1

It takes three different revenue sources for **Meridian Charter Township** (Ingham Co.) to piece together its budget for fixing roads.

Each year, a voter-approved millage of 0.25 mills brings in \$380,000, and the township chips in another \$125,000 from its general fund. Combined with the county's \$115,000 in matching funds, Meridian Charter Township has \$620,000 to spend. But that money doesn't go very far—4.5 miles, to be exact. That's how many miles a year of the township's 156 miles of local roads the township is able to fix on its budget, using a cost-saving process that recycles the existing pavement.

Township Engineer **Ray Severy** said if funding doesn't increase, it would take 50 years to bring every inch of road up to good condition.

"The amount of money we're spending right now is probably less than half of what we need," Severy said. "To replace our roads on a 20-year cycle, we should be spending about double what we're spending now."

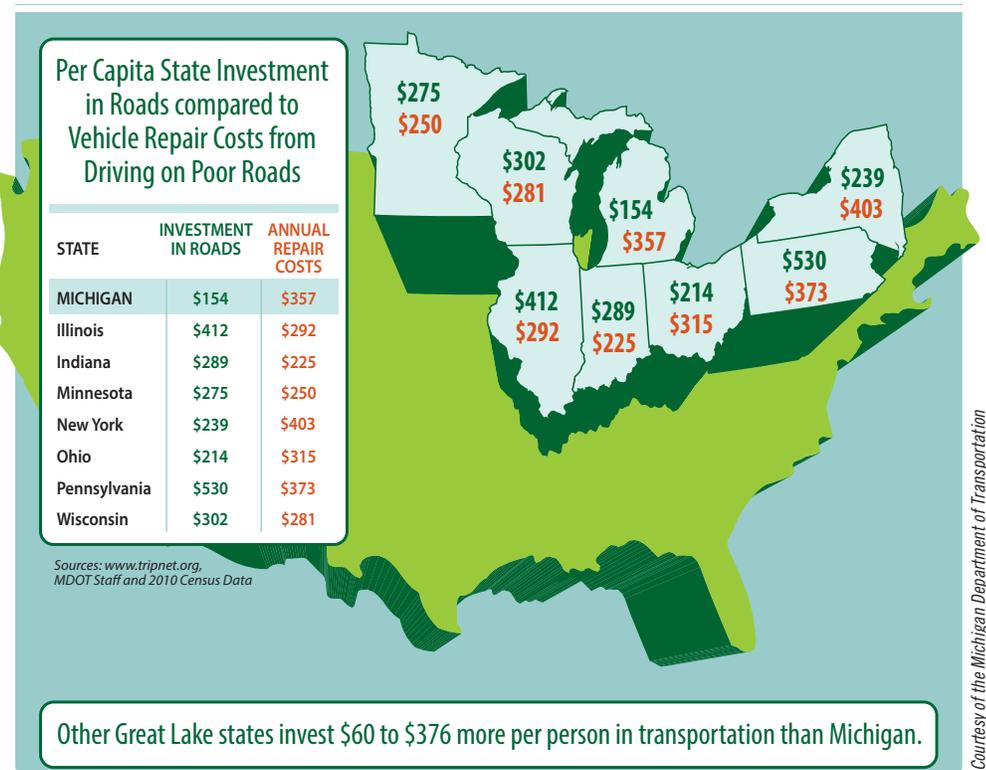
This May, Michigan residents will have the chance to vote for a major boost to transportation funding. An MTA-supported ballot initiative, Proposal 1, would eventually increase road funding by \$1.2 billion if it's approved. All taxes paid at the pump would go to roads, bridges and other transportation needs, while sales tax dollars would be used for local governments and schools.

What's in the plan?

The plan, which hinges on approval by the voters at the May 5 election, would work by eliminating the sales tax on fuel and replacing the current 19-cent-per-gallon tax on gas with a percentage tax on the wholesale price. Proposal 1 also would increase Michigan's sales tax from 6 percent to 7 percent. This is to make up for the revenue schools and local governments would lose without the sales tax on gas.

Together, the changes would do the following:

- Generate a \$1.2 billion increase in road funding, to be distributed according to the Public Act 51 formula after paying off road-related debt for two years.
- Increase constitutional revenue sharing, which would mean an approximate \$9.64 per capita increase for townships.
- Send \$300 million to schools.
- Activate a series of reforms, including warranties on road work and an option for townships to require competitive bidding on projects in which they contribute at least half the cost.



Courtesy of the Michigan Department of Transportation

Benefits for townships

For townships, the benefit is twofold. Although they have no statutory responsibility to do so, townships are now spending more than \$186 million annually on roads—a number that is increasing each year. Although road funding won't be sent directly to townships, their counties will have more dollars available to fix township roads.

Townships will also have more constitutional revenue sharing funding to spend on crucial services, such as police and fire. This is especially vital as hard economic times have hurt township budgets.

For years, legislators were unable to come up with a way to pay for the much-needed repairs, even though no one disputed that they were desperately needed. Though this plan is not perfect, it's Michigan's best chance at fixing our roads anytime in the near future. If Proposal 1 does not pass, there is no plan B. Legislators are unlikely to agree on another solution that would not come at a cost to local governments.

Meridian Charter Township Manager **Frank Walsh** said he supports Proposal 1 because Michigan desperately need more road funding. "Proposal 1 is the only plan on the table to fix Michigan's roads," Walsh said. "Our state is crumbling, and soon all that will remain is rubble."

MTA believes safe roads and bridges are well worth the investment—for Michigan's economic success, and the safety of our state's residents. Michigan's roads are deteriorating—and worsening every day. An investment needs to be made now to fix our roads for the future (see infographic above to see how Michigan's road funding—and vehicle repair costs—compare with other Great Lakes states). The Association is part of a coalition of organizations working to actively support this proposal and ensure its approval. MTA encourages all members to vote "yes" and support Michigan roads.

Visit www.saferoadsyes.com for more on Proposal 1.



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Clinton Charter Township tops 100,000 residents

Ask **Robert Cannon** what makes **Clinton Charter Township** (Macomb Co.) special, and there's no hesitation before the supervisor starts detailing what he calls "points of pride" about his community.

Access to great health care at two regional hospitals, as well as a children's hospital. Baker College draws 5,000 students to the township, and Macomb Community College provides education experiences to more than 48,000 students annually. Award-winning senior services that help enhance the quality of life for the township's older residents. A year-round parks and recreation program that offers activities and events for residents of all ages throughout every season.

With all the township's highly rated programs and services, perhaps it should come as no surprise that Michigan's largest township has grown a little larger. Clinton Charter Township now boasts a population topping 100,000, according to population forecast figures recently released by the Southeast Michigan Council of Governments.

The township is now the eighth largest municipality in the state. Cannon also points out that the township, at 28.5 square miles, has more residents per square mile than any other municipality in the state.

Setting a positive example

"It is a source of pride," said Cannon about reaching the 100,000 population mark. "But we also take it very seriously. As the largest township in the state, we know that we're in the spotlight, and we need to set a positive example and do things the right way."

Sound fiscal management is among the township's strengths, according to Cannon, noting that the township board is fiscally conservative, but "gets bang for our buck," he said. Within the past year, the township's bond rating has improved from A+ to A++, and its 2014 annual audit received the best audit opinion that can be issued.

"We are a fiscally sound community, where people want to live and do business," Cannon said.

Over the past year, the township's local economy has continued to thrive. Home values have increased by



Clinton Charter Township's Gratiot Cruise draws more than 130,000 classic car enthusiasts to the township each summer, and includes a pedal-car kick-off parade for area children.

4 percent—a trend that is expected to continue. The township's economic development corporation and planning department have also worked to bring \$48 million in recent new investments at expanding local businesses—estimated to create 400 new jobs to the area.

"We have weathered the new economic reality with sound township governance and business decisions," Cannon said, noting that the township remains vigilant in its budgeting and spending patterns.

The township also boasts 11 parks, a state-of-the-art library, a wide range of housing options, exceptional public safety—and a supportive public. Cannon noted that township residents supported a recent public safety millage by a margin of 2-1. Coupled with a federal Staffing for Adequate Fire and Emergency Response grant, the township was able to

re-call seven firefighters, hire nine new firefighters and return a sixth fire company to service.

“Having such a safe community, protected by our diligent fire and police departments, means, quite simply, that we live and work in a great community,” Cannon said in his recent “State of the Township” address.

Being a welcoming township

The dedication of the township’s elected officials and their staff, along with a thriving business community, are keys to Clinton Charter Township’s success. But Cannon says the true value in his community comes from its citizens.

“There is no greater value than a community caring about and watching out for its neighbors,” noted Cannon in the State of the Township. “Small, neighborly gestures make a difference in the community.”

The township is undertaking efforts to ensure that all residents feel welcomed within its borders. Clinton Charter Township is the first township in the state—and likely in the entire nation—to sign up to be a “Welcoming Township,” an initiative designed to support locally driven efforts to create more welcoming, immigrant-friendly environments.

The township is also taking the lead in the state as part of Macomb County’s “OneMacomb” program, which aims to facilitate collaborative and community-based activities that celebrate cultural diversity and inclusion in the county. The township’s cultural diversity committee will be working



The 30-acre George George Memorial Park is one of 11 parks in Clinton Charter Township, which also has an arboretum, dog park and historic village.

throughout the upcoming year to get the program off the ground, including a kick-off event this spring.

“We couldn’t wait to get on board,” Cannon said of the “Welcoming Michigan” initiative. “There is nothing better than to welcome people—no matter what their background or ethnicity—to your community. Our ancestors did the same thing—our grandparents were these people.

“It’s the right thing to do,” Cannon continued. “And I hope to encourage others communities to do the same.”

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Content-neutral actions to maintain public safety upheld in religious demonstration

Bible Believers v. Wayne County, U.S. Sixth Circuit Court of Appeals, Docket No. 13-1635, Aug. 27, 2014—After the 2011 Annual Arab American Festival in the City of Dearborn (Wayne Co.) was disrupted by a Christian evangelical group, the Bible Believers, the Wayne County Sheriff’s Office (WCSO) developed a plan to prepare for possible protests at the 2012 festival. The Bible Believers arrived at the 2012 festival and, carrying the head of a pig on a stick, walked to a children’s play area while shouting at the crowd. Members of the crowd began to yell back and throw bottles and debris at the protesters. Sheriff department staff asked the Bible Believers to leave, and after a discussion, escorted them out of the festival. According to the court opinion, although officers arrested and cited several people for disorderly conduct and gave others verbal warnings, no Bible Believers were cited or arrested at the 2012 festival.

The Bible Believers sued in federal court under 42 U.S.C. § 1983 for violations of their First Amendment rights to free speech and free exercise of religion, and violations of the Equal Protection Clause of the Fourteenth Amendment. The U.S. Sixth Circuit Court of Appeals found for the city on all three claims, holding, “the record supports [the city’s] contention that they were regulating the safety of the festival attendees, including the Bible Believers—not regulating [the Bible Believers’] religious conduct. Although robustly guarded by the First Amendment, religious conduct ‘remains subject to regulation for the protection of society.’ ... State actors may, as [Deputy Chiefs] Richardson and Jaafar did here, ‘safeguard the peace, good order and comfort of the community, without unconstitutionally invading the liberties protected by the Fourteenth Amendment.’ ”

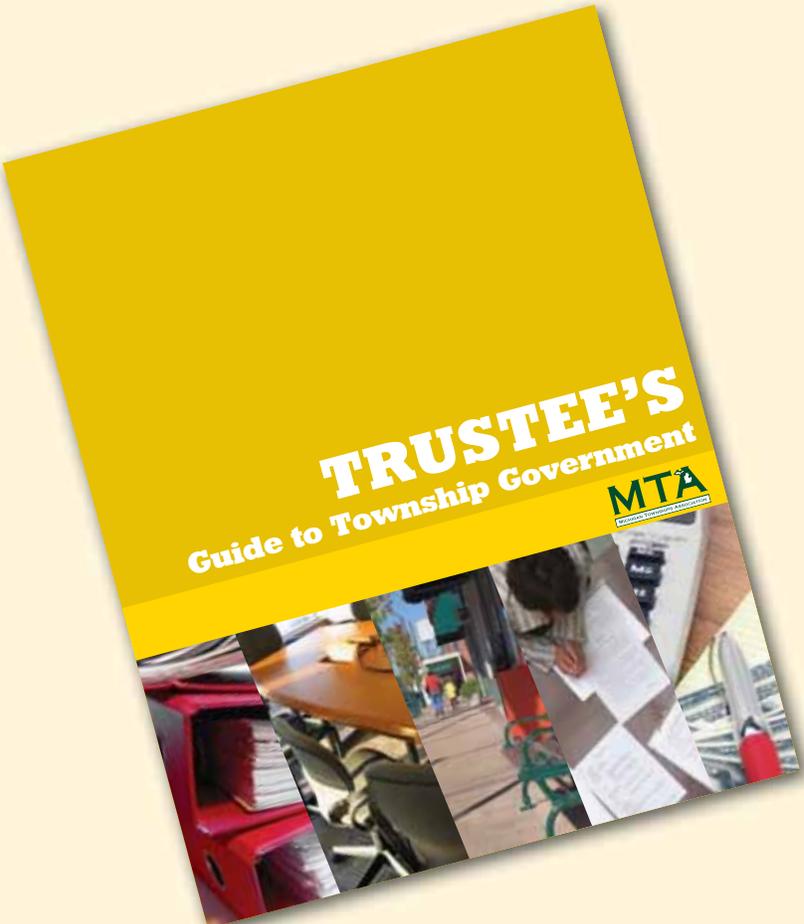
“The WCSO’s Operations Plan was content neutral. The plan merely stated that the WCSO would ensure safety and keep the peace. Although the plan mentioned that Bible Believers might appear and attempt ‘to provoke our staff in a negative manner and attempt to capture the negativity on video camera,’ it said nothing about regulating the content of their speech and nothing about imposing any prior restraints on Appellants. Instead, it merely flagged a potential source of conflict before emphasizing professionalism and the need for an even temperament. The plan did not require that the WCSO take any actions other than keep the peace. Accordingly, the plan did not create any content-based restrictions on speech. ... Given its basic design—which did not impose any restrictions and instead only offered the goals of providing a law enforcement presence, keeping the peace, and ensuring safety—the plan did so.”

Sixth Circuit Court of Appeals weighs when volunteers are protected from discrimination

Sister Michael Marie v. American Red Cross, U.S. Sixth Circuit Court of Appeals, Docket No. 13-4052, Nov. 14, 2014—The Sixth Circuit Court of Appeals asked, “Under what circumstances are volunteers protected from employment discrimination by Title VII?” In this case, two nuns were disaster relief volunteers for the American Red Cross, but the Court found they had not proved “that they received compensation, obtained substantial benefits, completed employment-related tax documentation, were restricted in their schedule or activities, or were generally under the control of either organization through any of the other incidents of an agency relationship. Therefore, their volunteer relationship does not fairly approximate employment and is not covered by Title VII.”

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aroundthe**state**

townships in the spotlight



Bloomfield Township

More than 41,000 residents call **Bloomfield Township** (Oakland Co.) home. What is now picturesque lakes and streams accompanied by rolling hills and winding roads in close proximity to major highways was once rural farmland that has been transformed into a bustling urbanized community.



In addition to the natural scenery and accessibility of Bloomfield Township, the township offers a vast array of service to its residents. Its police and fire departments not only protect the community, they also provide education and demonstrations for residents—including CPR classes, child safety seat inspections, K-9 demonstrations and station tours. Since it began in 1964, the Bloomfield Township Public Library has achieved a high reputation built on its strong foundation of diverse collections, helpful professional staff, and services responsive to the needs of the community.

An annual open house each fall draws hundreds of residents to the township's administrative campus. Each township department is showcased, and there are plenty of activities for kids and adults alike.

The township hosts an annual classic car show and is part of the famed Woodward Dream Cruise. Oakland Hills Country Club, located in the township, has played host to many prestigious professional golf tournaments, including six U.S. Opens and three PGA Championships.

While its diverse population is among the township's greatest assets, Bloomfield Township is also proud of its business community. Several large, nationally known corporations have recently moved into Bloomfield Township or expanded their existing facilities, creating a healthy mix with nearby smaller, independently owned businesses.

In 1999, the township began an ongoing project to add safety paths to its infrastructure, offering residents a paved pathway to bike, walk or jog. Paths throughout the township connect neighborhoods with shopping areas, schools and other points of interest. The natural beauty of the township is taken into consideration when paths are built, and each year, more paths are constructed to continue to make the township even more connected.



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Radisson Hotel, Lansing
April 16, 2015

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Catch a ride with MTA!

MTA is offering a **FREE** MTA shuttle to bring attendees from the Upper Peninsula/northern Michigan to Lansing for the event, departing from Escanaba and making additional stops along the way. *(Those riding the bus would be responsible for any associated overnight & meal costs.)* If you are interested in riding the MTA shuttle, please contact Michelle at michelle@michigantownships.org or (517) 321-6467.

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