

# Michigan Township Focus

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

## What townships need to know about data centers

Taking a stand for community involvement for housing

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# MTA takes a stand on community involvement for housing

**A**ffordability is a buzzword around the Capitol and across the country these days—and for good reason. Our cost of living has increased dramatically, and Michiganders are feeling the bite of higher costs for necessities like food, gas, health care and housing.

Unfortunately, not all ideas to address affordability in Lansing hit the mark. A current proposal in the state House of Representatives that claims to address housing affordability neither accomplishes that task nor is comprehensive in its design. The package of bills targets locally supported planning and zoning as the main reason housing in our state has become unaffordable for many people. This is flat wrong.

House Bills 5529-5531 and 5581-5585 preempt local decision-making, prohibit zoning ordinances from requiring a minimum dwelling size greater than 500 square feet or minimum lot sizes larger than 1,500 square feet and places a limited “shot clock” for local units to approve permits for developments from date the application is received. Further, the bills forbid townships, and all communities that zone, located in or adjacent to a metropolitan statistical area (MSA) from requiring more than a 15-foot setback from the front of the property or more than a five-foot setback on the other property lines (there are currently 16 MSAs in the state, which are determined by the decennial census). Perhaps worst of all, the legislation does nothing to address onerous state regulations, labor shortages and any other major cause of the affordability crisis.

These limitations create a one-size-fits-all mandate that is unworkable for communities. Locally elected officials, with community input, have the local knowledge to determine what types of developments and setbacks work safely for their communities, and these decisions are backed by residents in the transparent, required public process of planning and zoning. If passed, these bills would destroy the local planning and zoning process by ceding that authority to Lansing lawmakers and developers.

A groundswell of opposition has ignited in response to the legislation, with thousands of community leaders quickly rallying against the widespread, detrimental ramifications. Local leaders quickly banded together in the days after the bills were introduced, with township supervisors and city mayors voicing powerful opposition at a press conference—in front of a backdrop of more than 70 assembled local leaders—hosted by the Southeast Michigan Council of Governments (SEMCOG) and supported by MTA and the Michigan Municipal League. This collaborative effort was an outstanding demonstration of strength through partnership and citizen involvement—and it is continuing and gaining strength.

MTA, MML and SEMCOG have joined together in opposition to this assault on local decision-making. Our advocacy efforts—echoed by township officials’ outreach to their own lawmakers—emphasize that we want to build homes in Michigan and municipalities are doing so in communities throughout the state—without a preemption from the state. MTA and our partners are working to educate lawmakers about the myriad problems with the preemption package while promoting a bipartisan alternative housing proposal called the MI Home Program. This program, embodied in House Bills 5660 and 5661, incentivizes communities to increase housing options and would lead to the development of at least 10,000 new or rehabilitated homes in Michigan. The proposal—conceptualized by MML and supported by MTA—is a collaborative effort between communities and developers and respects the community decision-making process, which Michigan’s residents support.

With local planning and zoning at risk and strong alternative housing legislation on the table, now is the time for you to engage (or continue to engage!) with your legislators. Read more about the legislation, our advocacy efforts and ways to share your opposition with lawmakers on page 14. We are asking all our members to spread this message: Local preemption is a non-viable solution for our communities and we need to work together to solve the housing issue in our state.

With local planning and zoning at risk, and strong alternative housing legislation on the table, now is the time for you to engage (or continue to engage!) with your legislators.

A handwritten signature in black ink that reads "Tom Hickson". The signature is written in a cursive, flowing style.

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## allied service provider index

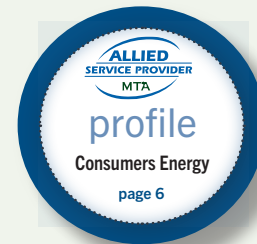


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### leadership circle

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**See ad on page 30.**

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**See ad on page 37.**

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**Publisher** Tom Hickson  
**Editor** Jennifer Fiedler  
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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.



## featured articles

**24** **What townships need to know about data centers**  
Demand for “hyperscale” data center facilities has surged, and developers have begun looking to Michigan to identify new siting opportunities—often in townships. A new guide from the University of Michigan—with review by MTA and other stakeholders—provides local officials with information they need to effectively participate in data center siting conversations.

**32** **The township juggling act: Build a better now—and a better future for your township**  
Leading a township is a lot like a juggling act—multiple priorities flying, new challenges popping up and the day-to-day responsibilities that never stop coming. Consistency, cohesion and a shared commitment to your township can help your board stay balanced without dropping the ball.



**PATHWAY TO THE FUTURE**  
This issue offers a sneak peek for MTA 2026, coming April 20-23 to the Grand Traverse Resort, including a schedule at a glance (pages 20-21), sponsor and exhibitor listing (page 22), and our proposed legislative platform (pages 34-37). Plus, get insights from our Conference keynoter, who was interviewed for this month’s feature article!

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## UP IN THE SKY

### Townships' role in fireworks regulation and permits



The Michigan Fireworks Safety Act (Public Act 256 of 2011, MCL 28.451, *et seq.*) allows for the sale and use of consumer fireworks—such as aeries, Roman candles, bottle rockets, helicopter/aerial spinners, and other items that leave the ground. PA 256 also limits some aspects of local fireworks regulations.

#### What can townships regulate?

A township may enact an ordinance incorporating standards for the competency and qualifications of operators for articles pyrotechnic and display fireworks, including time, place and safety aspects of the display of such fireworks, as part of the permit-granting process. National Fire Protection Association fireworks standards should be used. (MCL 28.466) Such an ordinance could be required by the township's insurance carrier as a condition of fireworks liability insurance.

The Federal Safe Explosives Act requires any person who receives explosive materials, including display fireworks, to have a license or permit from the federal Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF). The act mandates inspections of applicants for new display fireworks licenses or permits, as well as inspections of existing licensees or permits. Townships may be contacted by ATF investigators during these inspections to determine compliance with state and local requirements.

A township *cannot* regulate or adopt an ordinance specifically regulating the sale, display for sale, storage, transportation or distribution of fireworks that are regulated by PA 256—consumer fireworks and low-impact fireworks. (MCL 28.457)

A township *may* enact an ordinance regulating—including prohibiting—the ignition, discharge and use of consumer fireworks. The only days and times where a municipality may not regulate the ignition, discharge or use of consumer fireworks are:

- 11 a.m. on Dec. 31 to 1 a.m. on Jan. 1
- 11 a.m. to 11:45 p.m. on the Saturday and Sunday immediately preceding Memorial Day

- 11 a.m. to 11:45 p.m. on June 29-30, and July 1-4
- 11 a.m. to 11:45 p.m. on July 5, if that date is a Friday or Saturday
- 11 a.m. to 11:45 p.m. on the Saturday and Sunday immediately preceding Labor Day

#### Do townships issue display permits?

PA 256 refers to fireworks “displays” in two ways. One relates to the display of fireworks for sale—which townships *cannot* regulate. The more commonly understood use of “fireworks display” refers to the ignition, discharge and use of display fireworks or “articles pyrotechnic for proximate display”—such as a Fourth of July display. Townships are still responsible for issuing permits for public or private displays of these two types of fireworks. All such permits must be obtained from the township where the fireworks will be displayed. Any fees charged for these permits are retained by the township.

Current-year fireworks application and permit forms are available online from the state Bureau of Fire Services; download from the bureau website at [michigan.gov/lara](http://michigan.gov/lara) (click on the “Bureaus” drop-down menu to select “Bureau of Fire Services,” then “Fireworks”).

*For more resources, MTA-member officials can visit MTA's “Fireworks Regulation” webpage at [michigantownships.org](http://michigantownships.org) (in the “Answer Center” under the “Member” tab; login is required).*

## REPORTING REMINDER

### NEUs must file ARPA report by April 30

Non-entitlement units of government (NEUs—all but eight of Michigan's largest townships) that accepted American Rescue Plan Act (ARPA) funds must complete their annual “Project and Expenditure Report” by April 30. The reporting portal typically opens around April 1. **Every NEU must complete the report**, even if your township has already fully spent the funds. All ARPA funds must be fully expended by Dec. 31, 2026.

Until your township closes out its award—including receiving confirmation from U.S. Treasury that the closeout is successful—you must continue to file the annual “Project & Expenditure Report.” Per Treasury's “State and Local Fiscal Recovery Funds Compliance and Reporting Guidance,” updated in September 2025, NEUs must file their annual report by April 30, 2026, for expenditures from April 1, 2025, through March 31, 2026. A final report must be filed in April 30, 2027, covering April 1, 2026, through Dec. 31, 2026.

As the ARPA program winds down, MTA will provide any updates as they become available. Visit the “ARPA Resources and Updates” webpage on [michigantownships.org](http://michigantownships.org) (under the “Advocacy” tab) for more information.

## New assessors record retention schedule approved

A new record retention schedule, General Schedule #41—Michigan Assessors, has been approved by the State of Michigan, and is now available. The schedule covers records for the assessing office, board of review, exemptions, personal property and property cards, and more. After sharing a link to the new retention schedule in MTA's *Township Insights* newsletter, we received several questions about a specific retention time—Item #0800, *Principal Residence Exemption (PRE) Affidavit*, which has a retention period of 110 years. This is the correct number of years for this record.



State record retention and disposal schedules identify all of the records that are maintained by government agencies, regardless of format. Approved schedules provide the only legal authority to destroy public records. If a record is not covered by an approved schedule, it cannot be legally destroyed and must be kept permanently.

Long-time MTA Member Information Liaison Cindy Dodge, who now serves as an MTA consultant and frequent speaker, played an integral role in the completion of the new retention schedule. Dodge called the schedule “a vital resource that has been needed for many years” and thanked her peers in the assessing realm for “their invaluable assistance in providing this essential resource for all municipal assessors.”

Townships do not need to take any action to adopt approved state record retention schedules. Additional state retention schedules also cover common records that identify when certain public records may be disposed of or destroyed, including General Schedule No. 10, Michigan Township Record Retention, which is the official record retention schedule for township records not covered by another schedule. Separate general schedules have also been adopted based on program areas, such as law enforcement, fire/ambulance departments, libraries, elections, clerks, treasurers, human resources, and financial documents.

Learn more about records management and find links to retention schedules on MTA's “Records Management” webpage on [michigantownships.org](http://michigantownships.org). Access via the “Answer Center” under the “Member” drop-down menu; member login is required.

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MTA's lunchtime learning series, *Now You Know*, offers timely updates, insights from our experts and a chance to get your questions answered—all in just one hour! Don't miss our next episodes held from **noon to 1 p.m.**

### April 8—What Your Township Needs to Know about Franchises



What is a franchise? Does it require an ordinance or can we just vote on it? What's the process for renewal? A franchise agreement is a contract between your township and a public utility provider to give consent for public utilities to install infrastructure in a public right-of-way. MTA Legal Counsel Robert Thall will explain the ins and outs of these agreements, including fees and what considerations are negotiable.

### May 13—Dig Up Your Township's Cemetery Ordinance

Every well-managed cemetery starts with a solid ordinance—so let's dig into what yours should include. Join MTA Consultant Cindy Dodge—a frequent speaker for the Michigan Association of Municipal Cemeteries—on a walk through a township cemetery ordinance and listen in as she uncovers key elements every ordinance should possess. Whether you're reviewing an existing ordinance or starting from scratch, she'll help you uncover areas that need refreshing and dust off outdated provisions so you can rest assured your township's cemetery ordinance is well-grounded to stand the test of time.

Register online at [bit.ly/NYKmta](http://bit.ly/NYKmta) for just \$25 per session! Townships with an MTA Online subscription at the Premium level have FREE access to EVERY session for their entire township team! To see a listing of past episodes available on demand, visit [learn.michigantownships.org/nyk](http://learn.michigantownships.org/nyk).

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## Notice of spam emails and phone calls involving MTA events



MTA has been made aware that some township officials have received spam emails and even telephone calls purporting to sell attendee lists or redirect to hotel rooms outside MTA room blocks for our upcoming Annual Conference & Expo, and also received similar scams for our

Capital Conference in March. Unfortunately, these scams are common across the industry and are difficult to prevent entirely. If you receive such a solicitation, do not click on any links or respond to these emails, or provide any personal or credit card information over the phone. These solicitations are fraudulent phishing schemes and are not from MTA. We do not use any third parties to sell mailing lists, and all event registration and housing confirmations will come directly from MTA or our official housing bureau, Grand Connection. If you are ever unsure about a communication, please feel free to contact MTA directly to verify its legitimacy.

To help ensure you do not fall victim to a phishing scheme or cybersecurity threat, it is important to take note of the full email address from which the email was sent (a fake address may look suspicious or even have something as simple as one incorrect letter separating it from a legitimate sender. For example, a hacker posing as a government official might have an address ending with “michigann.gov” instead of “michigan.gov.”). We also recommend that you block the sender, report the message or mark as “junk,” and share with your township’s IT support.

## New MTA fact sheet explores charter township property taxes

Charter townships have different property tax limitations and millage options from general law townships. MTA’s new “Charter Township Property Taxes” fact sheet covers tax limitations, “charter millage” vs. extra-voted millage, and choices charter township boards have in deciding how to use them for their township’s specific needs and programs. Download the fact sheet and find more information on MTA’s “Property Taxes and Millages” webpage in the “Answer Center” on [michigantownship.org](http://michigantownship.org) (under the “Member” tab; login is required).



## profile



Advertorial

### Consumers Energy

#### A more reliable, affordable energy future

Consumers Energy is modernizing its electric distribution



system to ensure the company continues delivering affordable, reliable power for Michigan. This work includes replacing poles and wires, upgrading substations, and installing technology all to strengthen the network that keeps power flowing to homes and businesses every day. Consumers Energy’s goal is simple: fewer, shorter and less frequent outages, and a stronger, more resilient system that can serve Michigan for decades to come.

At the same time, Consumers Energy recognizes that affordability is one of the most important issues facing their customers today. Across Michigan and the nation, the rising cost of groceries, healthcare, transportation and housing is putting pressure on families. That’s why affordability is a promise to their customers. You can count on Consumers Energy to keep building a more reliable energy system and doing everything in their power to keep energy affordable for every Michigander.

Consumers Energy is proud to have an active role in MTA’s 2026 Annual Conference and Expo. Attendees can learn more about data centers during Consumers Energy’s Business Solutions Session on April 21. As a longtime Conference sponsor, the company will also host breakfast for attendees on April 22 before the General Session. While enjoying breakfast and coffee, take a few minutes to connect with company representatives and learn more about Consumers Energy’s future goals and initiatives. If you miss them at breakfast, be sure to stop by their Expo booth to continue the conversation.

Opinions expressed within do not represent the views of MTA, its Board or members. Participation in the Allied Service Provider program does not constitute or imply MTA’s endorsement of the company or its products/services. To learn more about Allied Service Providers, turn to page 2 or visit the Allied Service Provider Directory and program webpages at [michigantownships.org](http://michigantownships.org).

## May deadlines for two MTA scholarships

There is still time to apply for two MTA scholarships that aim to assist today's—and tomorrow's—township leaders.

- Candidates in MTA's Township Governance Academy (TGA) can apply for a scholarship, up to \$1,000, to help offset program costs. The Academy—which shares new ideas, “best practices” and a hands-on approach to help leaders deal more effectively with everyday issues that townships face—consists of 70 required credits, obtained by completing 11 courses and earning elective credits. Applications are due **Friday, May 1**. The scholarship application is available at [michigantownships.org](http://michigantownships.org) (click on “Credentialing Programs” under the “Learning” tab”) or call (517) 321-6467, ext. 234 to have an application sent to you.
- College students and individuals (including high school students) pursuing coursework or a degree toward a career in local government can apply for MTA's Robinson Scholarship until **May 31**. The annual scholarship is a one-time award, typically up to \$1,500, determined on a competitive basis by the applicant's academic achievement, community involvement and commitment to serving in local government administration. Find more information on MTA's website (under the “About” tab), or contact [jenn@michigantownships.org](mailto:jenn@michigantownships.org) or (517) 321-6467, ext. 229.



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A portion of proceeds helps MTA support legislative candidates who value and champion township government.

# classified

## HELP WANTED

**Municipal attorney**—Mika Meyers PLC is seeking an attorney with three to eight years of experience to join its Municipal Practice Group. The ideal candidate will have a strong interest in representing cities, townships, villages and other public bodies on a wide variety of matters, including governance, land use, zoning, ordinance enforcement, property tax, public utility systems and municipal litigation.

The firm is seeking candidates with experience in municipal law and excellent research and writing abilities. The successful candidate will have excellent communication and interpersonal skills, with the ability to work directly with clients and manage multiple projects and deadlines while maintaining a high level of responsiveness. This position offers the opportunity to work closely with experienced municipal attorneys on complex and meaningful legal issues affecting local governments. Candidates will have direct client contact and opportunities for attending municipal meetings.

Compensation will be commensurate with education, skills and experience. Benefits include health, dental, vision, life, long-term and short-term disability, and long-term care insurance, generous 401(k) contributions, paid time off, bereavement, paid covered parking, and a pleasant work environment.

For immediate consideration, candidates should submit a cover letter, resumé and list of representative engagements to Nikole L. Canute, Mika Meyers PLC, 900 Monroe Ave. NW, Grand Rapids, MI 49503 or [ncanute@mikameyers.com](mailto:ncanute@mikameyers.com). No phone calls, please. Mika Meyers is an equal opportunity employer.

Want to place a classified in Township Focus or on [michigantownships.org](http://michigantownships.org)? Visit [michigantownships.org/classified](http://michigantownships.org/classified) for more information, email [ashley@michigantownships.org](mailto:ashley@michigantownships.org) or call (517) 321-6467, ext. 254.

## Welcome MTA's new Allied Service Providers

Please join MTA in welcoming two new members of our Allied Service Provider program at the Keystone Club level.

- **Munibit** builds websites specifically for small municipalities and counties. Websites include design, data migration, hosting and a full suite of built-in tools like online payments, AI chatbot, alerts and more without long-term contracts and set-up fees.



- **Adna Technologies**, a Michigan-based company, partners with townships and other municipalities to provide secure, dependable managed IT services. Their “people-powered” approach combines responsive support, layered cybersecurity, cloud solutions and strategic planning designed for local government environments. Adna Technologies helps protect public records, reduce operational risk and ensure technology supports the essential services communities rely on.



For more information on these and other Allied Service Providers, turn to page 2 or check out the Allied Service Provider Directory on [michigantownships.org](http://michigantownships.org) (under “Vendor Directories”).

## mta dates & events | april

6 Deadline to register for MTA's 2026 Annual Conference & Expo at the regular rates. After this date, late rates apply.

8 MTA *Now You Know* lunchtime webinar: What Your Township Needs to Know about Franchises

20-23 MTA's Annual Educational Conference & Expo at the Grand Traverse Resort. This issue of *Township Focus* includes a schedule at a glance, exhibitor list, keynoter insights and more. You can also visit [bit.ly/MTAConf26](http://bit.ly/MTAConf26) for complete details. On-site registrations are accepted. See you in Grand Traverse!

## mta dates & events | may

1 MTA Township Governance Academy scholarship deadline (see details on page 7)

6 *Planning & Zoning Primer* workshop, Lawrence

13 MTA *Now You Know* lunchtime webinar: Dig Up Your Township's Cemetery Ordinance  
*Planning & Zoning Primer* workshop, Frankenmuth

18 *Planning & Zoning Primer* workshop, Harbor Springs

31 Deadline to apply for MTA's Robert R. Robinson Memorial Scholarship (turn to page 7 for more information)

## Can't make it to the full Annual Conference? Join us for a day!

We know that township officials' schedules can be hectic, and getting away for three (or four!) days for our Annual Conference & Expo doesn't work for everyone. That's why we offer discounted, single-day rates. Even one day at the Conference is an opportunity worth experiencing. You can choose from more than 20 classes on timely township topics, attend that day's inspiring Opening or General Session, visit with more than 100 township vendors in the MTA Expo, and make connections with your fellow attendees. Find details and register online on [michigantownships.org/conference](http://michigantownships.org/conference).

## Announcements

- The MTA office will be closed April 20-24, while MTA staff is at the Annual Educational Conference at the Grand Traverse Resort in **Acme Township** (Grand Traverse Co.). You may call the MTA office and leave messages for staff at (517) 321-6467 or contact staff via email; responses will be delayed. The office re-opens on Monday, April 27.
- Reminder: The April and May issues of *Township Focus* are combined into this month's issue. The next issue you receive will be in June.

## Come to our 2026 Conference and join the parade!

The Township Parade of Flags kicks off the Conference's Opening Session on Tuesday, April 21.



Each year, dozens of township flags and flag bearers assemble on the main stage of our Annual Conference—a moving and even emotional salute to the government closest to the people. **If you've never attended MTA's Annual Conference and experienced the stirring Township Parade of Flags, you don't want to miss out!** Register today to take part in the parade—what some attendees call “the most inspirational part of the Conference!”

To register, complete the form on [michigantownships.org/conference](http://michigantownships.org/conference) (look under “Highlights”) or simply email your interest to [jenn@michigantownships.org](mailto:jenn@michigantownships.org) by **April 10**. Parade instructions will be emailed to participants prior to Conference. Questions? Email [jenn@michigantownships.org](mailto:jenn@michigantownships.org) or call (517) 321-6467, ext. 229.



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### APRIL

**1** *No later than April 1.* Treasurers make final adjustment and delivery of the total amount of tax collections on hand. (MCL 211.43(3)(c))

*Not later than April 1.* Assessors are required to annually provide parcel information from any Form 5819, *Qualified Heavy Equipment Rental Personal Property Exemption Claim* and any Form 5076, *Small Business Property Tax Exemption Claim under MCL 211.9o* for any taxpayer with more than \$80,000 but less than \$180,000 in true cash value, and other parcel information required by the state Department of Treasury in a form and manner required by the department. (MCL 211.9o and 211.9p)

Assessors are required to annually provide information from any Form 5277, *Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)* and any Form 5278, *Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)* and other parcel information required by the state Department of Treasury in a form and manner required by the department. (MCL 211.9m and 9n)

District or intermediate school district must reach agreement for summer tax collection with township if there is a summer school levy. (MCL 380.1613(2))

All early voting agreements must be signed by all participating clerks. (MCL 168.720d)

All early voting plans must be filed with the county clerk. (MCL 168.720h)

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 of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. (MCL 211.30a)

Deadline for notice of days and hours for voter registration at clerk's office for May 5 election to be published in the newspaper. If considered advisable by township clerk, notice may be posted in at least two conspicuous places in each precinct. Notice must also include offices and proposals that will be on the ballot. (MCL 168.498)

Deadline for clerk to post and enter into Qualified Voter File the hours the clerk's office will be open on the Saturday or Sunday or both immediately before May 5 election, and any additional locations and hours if applicable, the clerk will be available to issue and receive absent voter (AV) ballots. (MCL 168.761b)

All early voting plans must be filed with county clerk. (MCL 168.720h)

**7** Clerks intending to process or tabulate AV ballots before May 5 election day must submit written notice to the Secretary of State. (MCL 168.765a)

**8** Supervisor or assessor shall deliver 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 shall file Form 606 (L-4021), *Assessment Roll Changes Worksheet* with county equalization department, and Form 607 (L-4022), *Report of Assessment Roll Changes and Classification* (signed by the assessor) with the county equalization department and State Tax Commission (STC) immediately following adjournment of the board of review. (STC Rule 209.26(6a-b))

**14** Deadline for election inspectors for May 5 election to be appointed by local election commission. (MCL 168.674)

**17** Deadline to post notice on website (if available) and in clerk's office of the location, dates, hours and number of election inspectors for AV counting place if processing and tabulating AV ballots before May 5 election day. (MCL 168.765a)

**20** *On or before the third Monday in April.* Allocation board meets and receives budgets. (MCL 211.210)

Deadline to register by mail or online and be eligible to vote for May 5 election. (MCL 168.497)

**21** *through May 4.* In-person registration for May 5 election with clerk with proof of residency. (MCL 168.497)

Nominating petitions (or \$100 if applicable) and Affidavits of Identity for partisan and nonpartisan candidates for Aug. 4 election due. Withdrawal deadline elapses at 4 p.m. on April 24. (MCL 168.133, et al)

**24** Write-in candidates' declaration of intent forms for May 5 election due to respective filing official by 4 p.m. (MCL 168.737a)

*Until 5 p.m.* Deadline for voters to submit a written request to spoil their AV ballot and receive a new AV ballot by mail, or for voters who have returned their AV ballot to submit a written request in person to spoil their AV ballot and receive a new AV ballot in the clerk's office. (MCL 168.765b)

**By 25** County clerks deliver remainder of ballots and election supplies for May 5 election to township clerks. (MCL 168.714)

**27** Townships with a population of at least 5,000 may begin processing and tabulating AV ballots for May 5 election. (MCL 168.765a)

Deadline for township clerk to forward names and addresses of partisan candidates for Aug. 4 election to county clerk. (MCL 168.349)

**28** Deadline to publish notice of May 5 election. One notice required. (MCL 168.653a)

Deadline for challenges against nominating petitions or Affidavits of Identity filed by partisan and nonpartisan candidates for Aug. 4 election to be submitted to filing official. (MCL 168.552)

Deadline for petitions to place county or local ballot question on Aug. 4 ballot to be filed with applicable local or county clerk. (MCL 168.646a)

**30** Last day of deferral period for winter (Dec. 1) property tax levies, if the deferral for qualified taxpayers was authorized by county board of commissioners. (MCL 211.59(3))

# calendar

Deadline for public logic and accuracy test for May 5 election to be conducted by applicable election commission. Notice must be published at least 48 hours before test. (MCL 168.798, R 168.778)

Beginning of period when clerk must verify or reject AV ballot application or AV ballot return envelope by the end of the day the application or envelope is received for May 5 election. (MCL 168.766b)

## MAY

**1** Deadline for filing a *Principal Residence Exemption (PRE) Active Duty Military Affidavit* (Form 4660) 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)

Deadline for filing Form 2599, *Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes* 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. (MCL 211.7ee(2))

*Until 4 p.m.* Deadline for an applicant to cure a signature deficiency on AV application and receive an AV ballot for May 5 election by mail. (MCL 168.761)

*By 5 p.m.* Deadline for clerks to send an AV ballot for May 5 election by mail. (MCL 168.759)

*By 5 p.m.* Deadline for voters who have lost their AV ballot or not yet received their ballot in the mail to submit a written request to spoil their AV ballot and receive a new AV ballot for May 5 election in the clerk's office or by mail. (MCL 168.765b(5))

**4** *On or before the first Monday in May.* Township assessing officer shall tabulate the tentative taxable value as approved by the local board of review and as modified by county equalization for each classification of property that is separately equalized for each unit of local government and provide the tabulated tentative taxable values to the county equalization director on STC Form 4626. (MCL 211.34d(2))

*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 609 (L-4025), *Report of Taxable Valuations Including Additions, Losses and Totals as Approved by the Board of Review* to be used in "Headlee" calculations. (MCL 211.34d(2))

*Until 4 p.m.* Deadline for voters who have lost their AV ballot or not yet received their ballot in the mail to submit a written request to spoil their AV ballot and receive a new AV ballot for May 5 election in the clerk's office. (MCL 168.765b(7))

Township may begin processing and tabulating AV ballots. (MCL 168.765a)

**5** Election Day.

Emergency absentee voting until 4 p.m. (Begins Friday at 5 p.m.) (MCL 168.759b)

Election Day registrants may obtain and vote an AV ballot in person in clerk's office or vote in person in the proper precinct until 8 p.m. (MCL 168.761)

**6** Early voting configuration sets for tabulators must be selected for Aug. 4 election. (MCL 168.720j)

Township that establishes an Election Day vote center for Aug. 4 election must inform applicable county clerk. (MCL 168.523b)

**7** Boards of county canvassers to meet to canvass May 5 election by 9 a.m. (MCL 168.821)

**8** *Until 5 p.m.* Deadline for voter to cure the signature on an AV ballot return envelope, allowing an otherwise valid ballot to be accepted for tabulation for May 5 election. (MCL 168.766)

**11** Deadline for a ballot submitted by a military or overseas voter (MOVE) and postmarked on or before May 5 to be deemed timely received and counted. (MCL 168.759a)

Deadline for clerk to deliver ballots with a signature that was cured after Election Day and by 5 p.m. the third day after Election Day to the county clerk. (MCL 168.766)

**12** Deadline for clerk to deliver MOVE ballots received within six days of Election Day to the county clerk. (MCL 168.759a)

*By 4 p.m.* Deadline for ballot wording of local proposals qualified to appear on Aug. 4 ballot to be certified to local or county clerks. Local clerks receiving wording must forward to county clerks within two days. (MCL 168.646a)

**15** *Not later than May 15.* Deadline for assessors to report 2026 taxable value of commercial and industrial personal property to county equalization director. The 2026 taxable value of commercial personal property and industrial

personal property shall be the taxable value on May 10, 2026. (MCL 123.1353(3))

**20** *Not later than May 20.* Deadline for payments to municipalities from the Local Community Stabilization Authority: For underpayment of the 2025 personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue. (MCL 123.1357(8)(d))

**21** Beginning of period for regular inspection of AV drop boxes for Aug. 4 election to ensure compliance with requirements. (MCL 168.761d)

Beginning of period for required video monitoring of AV drop boxes for Aug. 4 election (this requirement now applies to all drop boxes, regardless of when they were purchased or installed). (MCL 168.761d)

## JUNE

**1** Deadline for filing Form 2368, *Principal Residence Exemption (PRE) Affidavit* for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. (MCL 211.7cc(2))

Deadline for filing the initial request of a *Conditional Rescission of Principal Residence Exemption* (Form 4640) for the summer tax levy. (MCL 211.7cc(5))

Deadline for filing Form 4983, *Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE)* to qualify for the summer tax levy. (MCL 211.7cc(5))

Assessment roll due to county treasurer if local unit is not collecting summer taxes. (MCL 211.905b(6)(a))

*By first Monday in June.*  
Deadline for notifying protesting taxpayers in writing of board of review action. (MCL 211.30(4))

*Not later than June 1.* Requests are due from a tax increment finance, local development financing or downtown development authority for state reimbursements of tax increment revenue decreases as a result of the Michigan Business Tax (MBT) reduction in personal property taxes. (Form 4650; MCLs 125.4312b(2), 125.4411b(2) and 125.4213c(2))

**5** Deadline for assessors to report the 2025 and 2026 taxable values for each renaissance zone on *2026 Renaissance Zone Tax Reimbursement Data* (Form 3369). (MCL 125.2692)

Final day for townships to establish, move or abolish a polling place for the Aug. 4 election. Beginning of period during which township board may not establish, move or abolish a polling place, early voting site or central polling place, unless damaged, destroyed or rendered inaccessible or unusable. (MCL 168.662)

Clerk must inform applicable county clerk that an AV counting board for Aug. 4 election has been authorized by local board of election commissioners. (MCL 168.764d)

Location of each early voting site for Aug. 4 election must be finalized. (MCL 168.720i)

**8** *Not later than the second Monday in June.* Allocation board must issue final order. (MCL 211.216)

Last day a township can withdraw from an early voting agreement. (MCLs 168.720f and 168.720g)

**15** Deadline for foreclosing governmental units to file petition for tax foreclosure

with the circuit court clerk for the March 1, 2026, forfeitures. (MCL 211.78h(1))

Qualified local governmental units report to the STC on the status of each exemption granted under the Attainable Housing Facilities Act (MCL 207.914), Residential Housing Facilities Act (MCL 207.964) and Solar Energy Facilities Taxation Act (MCL 211.1162).

Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 (MCL 324.3702 and R 209.76) and Air Pollution Control PA 451 of 1994 Part 59 (MCL 324.5902 and R 209.81) tax exemption applications to STC. Applications received on or after June 16 shall be considered by the commission contingent upon staff availability.

Deadline for assessor's report to STC on the status of each neighborhood "homestead" exemption granted under the Neighborhood Enterprise Zone Act. (MCL 207.786(2))

*Not later than June 15.* Requests due from a brownfield redevelopment authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes. (Form 4650; PA 154 of 2008, MCL 125.2665a(2))

Deadline for tax increment finance (TIF) authorities to file TIF loss reimbursement claims—Form 5176, *Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities*, Form 5176BR, *Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities*, or Form 5176ICV, *Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss*. (MCL 123.1356a(3))

**20** Beginning of period during which clerk must make reasonable effort to verify or

reject AV ballot application or AV ballot return envelope by the end of the business day after the application or envelope is received for Aug. 4 election. (MCL 168.766b)

County clerk must provide each township clerk or early voting coordinator with programming for electronic voting equipment and ballots used for testing at early voting site for Aug. 4 election. (MCL 168.720j)

Deadline for clerks to electronically transmit or mail (as requested) an AV ballot for Aug. 4 election to each absent military or overseas voter who applied for an AV ballot 45 days or more before the election. (MCL 168.759a; Mich. Const., Art. II, Sec. 4)

Deadline for county clerks to deliver AV ballots for Aug. 4 election to local clerks. (MCL 168.714)

Notice of polling place or early voting site must be provided for sites newly established or changed by 60 days before Election Day. (MCL 168.662)

**25** AV ballots must be available for issuance to voters for Aug. 4 election. (Mich. Const., Art. II, Sec. 4)

AV ballot drop boxes must be accessible to voters 24 hours a day beginning this day. (Mich. Const., Art. II, Sec. 4)

**30** *Before June 30.* Supervisor shall prepare and furnish the summer tax roll to township treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. (MCL 380.1612(1))

Beginning of period of required daily collection of Aug. 4 election materials from AV drop boxes on each day clerk's office is open. (MCL 168.761d)



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Our board would like to do something in our township to celebrate the 250-year birthday of our country. We have sponsors to provide food like hot dogs, ice cream and apple pie. But we have older township banners on our streetlights that need replacing, and we would like to purchase new banners recognizing this national event. Is that a lawful expenditure?

It's a good question, because you are correct that a township board must always be able to point to "statutory authorization" in state or federal law to determine if a use of township funds is a lawful expenditure.

The short answer is that a township can use township funds to celebrate "Independence Day," and this will be the 250th "Independence Day," so it would appear to be a lawful expenditure for a township to celebrate it specifically. Note that providing food is a separate question and probably not a lawful expenditure for the township itself, so finding sponsors is a good idea. But putting up banners or having observances or related recreational activities in a township park or facility would likely be considered lawful expenditures to observe the event.

It's also a good question because it's a great excuse to take a quick review of the history of celebrations that townships are specifically authorized in law to spend public funds to observe.



Is there a law that authorizes townships to spend public money to celebrate or observe certain 'days' or events?

Yes. Under the Armistice, Independence, and Memorial Day Act, PA 110 of 1905, MCL 123.851, *et seq.*, a township board may spend funds to celebrate Armistice Day ("Veterans Day," Nov. 11), Independence Day (July 4) and Memorial Day (last Monday in May), diamond jubilees (60th anniversary of significant event) or centennials (100th anniversary of significant event).

Here is the current language of PA 110 of 1905, which has not been amended since 1977, and for which there are no court opinions to clarify its language:

## ARMISTICE, INDEPENDENCE, AND MEMORIAL DAY (EXCERPT) Act 110 of 1905

**123.851** *Observance of armistice day, independence day, memorial or decoration day, diamond jubilee, or centennial; appropriation; assessment, levy and collection.*

**Sec. 1.** The township board of a township, the board of trustees of a village, or the common council of a city in this state, may appropriate money for the purpose of defraying the expenses of the proper observance of armistice, independence, and memorial or decoration day or for the proper observance of a diamond jubilee or centennial. The sums appropriated shall be assessed, levied, and collected in the same manner as other expenses of a township, village, or city are assessed, levied, and collected.

**History:** 1905, Act 110, Imd. Eff. May 10, 1905 ;-- CL 1915, 3296 ;-- Am. 1921, Act 48, Eff. Aug. 18, 1921 ;-- CL 1929, 2731 ;-- Am. 1931, Act 27, Eff. Sept. 18, 1931 ;-- Am. 1947, Act 57, Imd. Eff. Apr. 25, 1947 ;-- CL 1948, 123.851 ;-- Am. 1955, Act 30, Imd. Eff. Apr. 19, 1955 ;-- Am. 1975, Act 95, Imd. Eff. June 2, 1975 ;-- Am. 1977, Act 271, Imd. Eff. Dec. 14, 1977

**123.852** *Manner, extent, and expense of observance.*

**Sec. 2.** The manner and extent of the observance authorized by section 1 shall be under the direction of the township board of the township, board of trustees of the village, or common council of the city, as the case may be, and the expense of the observance shall be paid in the same manner as other expenses of the township, village, or city are paid.

**History:** 1905, Act 110, Imd. Eff. May 10, 1905 ;-- CL 1915, 3297 ;-- CL 1929, 2732 ;-- Am. 1931, Act 27, Eff. Sept. 18, 1931 ;-- CL 1948, 123.852 ;-- Am. 1977, Act 271, Imd. Eff. Dec. 14, 1977



Is a township authorized to use township funds to observe the celebration of the 250th anniversary of America's independence?

Under PA 110 of 1905, a township may celebrate Independence Day or "centennials." But it doesn't specifically reference a 250th celebration. However, it may help to take a historical look at how PA 110 of 1905 has changed to address different celebrations over the years.

The original law, PA 110 of 1905, actually authorized township observance of only **Memorial Day**, which was originally called Decoration Day, after events to decorate the graves of Civil War soldiers began soon after the war ended in 1865. It was given a formal status by a "Memorial Day Order"

issued for May 30, 1868 by Commander-in-Chief John A. Logan of the Grand Army of the Republic, an organization of Civil War veterans. It became a U.S. federal holiday in 1971, when Congress gave it the official day of the last Monday in May and changed the name to Memorial Day.

Subsequent amendments to Michigan's PA 110 of 1905 did not actually add any new celebrations until PA 30 of 1955, which added **Armistice Day** and **Independence Day** to the list of observances.

**Independence Day** is July 4, commemorating America's independence from England.

**Armistice Day**, now called **Veterans Day** in the United States, was set on Nov. 11 to recognize the armistice signed by the warring countries to end the First World War at the "eleventh hour of the eleventh day of the eleventh month" of 1918. Armistice Day was renamed Veterans Day in federal law in 1954, and Michigan law followed in 1955. The change was made to recognize that the term "Armistice Day" specifically represented the end of World War I, but following World War II and the Korean War, it was renamed to "Veterans Day" to recognize *all* U.S. veterans for their service, while "Memorial Day" honors U.S. soldiers who died during their service.

The next significant change came with PA 271 of 1977, which added observances for a "**diamond jubilee**" or "**centennial**."

It's not clear where the concept of "**diamond jubilee**" came from—although it is probably originally from England, where the 60-year mark in 1897 of Queen Victoria's reign (1837-1901) was famously celebrated in diamond jubilee events around the world. It may have coincided with significant events for many townships in Michigan, the first of which were organized starting in 1827, with many more being organized after 1837 (the date the State of Michigan was established). So, as news spread in America of the queen's observances, also soon after the world-famous Chicago World Fair in 1893, it may have prompted interest among Michigan townships, cities and villages for local events. Still, it wasn't added to the law until 1977!

We're only guessing, but the observance of a "**centennial**" may have been added in 1977 to clarify what may have been confusion about using township funds to celebrate the U.S. "**bicentennial**," which had just occurred in 1976, compared to the existing authority in law to specifically celebrate Independence Day in each year.

If that's the case, then the word "**centennial**" may have been used to represent any of the versions of a "centennial event" to avoid the "letter salad" of spelling or pronouncing those events. Note that the United States' 100th anniversary in 1876 was the centennial, the 150th anniversary in 1926 was the **sesquicentennial**, the 200th anniversary in 1976 was the **bicentennial**, and 2026 is the 250th anniversary **semiquicentennial**. All four anniversaries have been authorized by Congress as national observances, with events at the local, state and national levels. For those who may still be around in 2076 for the 300th anniversary, it will be the tricentennial!

However, the word "**centennial**" may also—or instead—have been added, along with "**diamond jubilee**," more specifically to authorize **townships to celebrate their own 60th or 100th anniversary** of their organization as a township. And it may have also been used to mean any incremental "**centennial**" of a township.

So, may a Michigan township use township funds to celebrate the United States' 250th anniversary? We don't have a clear, "final" answer, but based on the history of observances in Michigan township law—and how they have changed over time to reflect historical changes—we believe the argument can be made that PA 110 of 1905 may provide the statutory authorization for it as a form of "centennial."

And it is still an "Independence Day," which is already authorized—so enjoy this especially historical 4th of July!

*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 (press 1) or fax (517) 321-8908.

### Share your township's America250 celebrations with us!

Is your township planning celebrations, events, projects or proclamations to celebrate our nation's 250th birthday? MTA wants to know! We'd like to highlight in our July 2026 issue of *Township Focus*, in subsequent issues, and in other MTA communications how Michigan's townships are commemorating and celebrating the 250th anniversary of the signing of the Declaration of Independence. Send details to [jenn@michigantownships.org](mailto:jenn@michigantownships.org) or call (517) 321-6467, ext. 229.

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## Act now to ask your lawmakers to oppose housing preemption attempt

Local leaders, working with their residents, are best equipped to make decisions about the places they call home. Zoning preemption legislation introduced in the state House would strip locally elected officials of their decision-making authority, dismiss extensive community planning work and investment, and amount to a clear override from Lansing on local voices and voter-backed decisions. MTA asks all township leaders, planning and zoning officials, personnel and supporters—including your residents—to join us in our efforts to oppose the legislation and help keep local decisions local.

### Inside the legislation

Purported to address affordable housing issues in the state, House Bills 5529-5531 and 5581-5585 would significantly restrict local authority by preempting local decision-making on key zoning issues, including duplexes, accessory dwelling units (ADUs), minimum setbacks, lot sizes, and dwelling unit sizes. Specifically, the legislation would:

- Mandate minimum lot requirements to no greater than 1,500 square feet for a single-family dwelling if a parcel is served by public sewer and water (not simply municipal), including on-site systems (*HBs 5529 and 5530*)
- Require the site plan review process to be completed in 60 days after an application is received (even an incomplete application), and limit when a local

jurisdiction can request additional studies following preliminary site plan approval (*HB 5531*)

- Prohibit minimum dwelling size requirements greater than 500 feet (*HB 5581*), and mandate setbacks of 15 feet from front lot line and five feet from side and rear (*HB 5583*) in communities located in or adjacent to a metropolitan statistical areas—this would impact 662 townships
- Mandate duplexes (*HB 5584*), accessory dwelling units (*HB 5585*) and mobile homes (*HB 5582*) be allowed by right in all residential zones
- Limit required parking requirements to no more than one space per dwelling for multi-family units (*HB 5582*)

As of *Township Focus* press time, the legislation was before the House Government Operations Committee. A

committee hearing on the bills had not been called, as of press time, but could be held by the end of April. MTA plans to testify in opposition to the legislation, with hopes that township leaders will also be allowed to testify with their own insights into the impact these bills would have on their communities. Updates and additional information will be shared with our members through action alerts, *Township Insights* newsletter, our website and social media.

## Coalition, local leaders rally in support of local decisions for local issues

MTA, along with other organizations representing local government including the Michigan Municipal League (MML) and Southeast Michigan Council of Governments, have created a coalition to unite our members and those most impacted—our residents—in opposition to this legislation that fundamentally strips local voices of their ability to influence and determine the nature and characteristics of the places they call home. Join our efforts by contacting your state legislators to ask them to support local decision-making and authority on matters that impact your community and to oppose these bills. You can also add your signature to the more than 2,100 local officials who have signed a joint letter of opposition. Access the letter by scanning the QR code at right or on [michigantownships.org](http://michigantownships.org) (click on “Housing Preemption,” via “MTA On the Issues” under the “Advocacy” tab).



Just days after the legislation was introduced, local leaders addressed their concerns about this state overreach at a press conference hosted by SEMCOG, and attended by MTA, MML and nearly 100 municipal officials and supporters.

“When sweeping legislation that overrides local decision-making is introduced without meaningful consultation, it reinforces exactly why trust in government is at an all-time low,” said **Orion Charter Township** (Oakland Co.) Supervisor **Chris Barnett** said during the press conference. “In Orion Township, when residents care about a project, they show up. They look us in the eye. They speak. They vote. That’s human-scale democracy, and this proposed preemption breaks that link. It tells residents, ‘Your local voice doesn’t matter. The real decisions are made somewhere else.’ A strong Michigan depends on strong local governments.”

Several other township leaders also spoke at the press conference, voicing the need to keeping local decisions local, and extolling the efforts that communities are already undertaking to expand access to affordable housing.

“These bills would significantly constrain thoughtful, community-driven planning in municipalities,” **Anne Marie Graham-Hudak, Canton Charter Township** (Wayne Co.) supervisor. “Canton Township has successfully attracted attainable housing without state preemption. Between 2021 and 2025, Canton approved 1,493 permits for new residential units—representing roughly 1.3% of the governor’s goal to build or rehabilitate 115,000 units statewide by September

2026. We are currently implementing a housing needs assessment to refine regulations for ‘missing middle’ types, such as ADUs, duplexes, triplexes and quadplexes. Simultaneously, our plan protects cherished rural areas based on site analysis and community input, directing higher density to areas with appropriate infrastructure.”

## Partnership—not preemption

Supporters of preemption often point to declining permits, rising home prices, and regulatory costs as justification for statewide mandates. While these pressures are real, they are driven by broader economic forces including the housing crash, rising labor and material costs, high interest rates, and complex market dynamics that go far beyond local zoning. One-size-fits-all, top-down mandates oversimplify the housing shortage challenges and ignore the unique needs and circumstances of Michigan’s diverse communities. Further, the package of bills removes community-based decision-making and rather will allow developers to determine housing development for your community.

MTA supports two bills that seek to address housing needs through partnership rather than preemption. HBs 5660 and 5661 were introduced in early March and would create programs designed to encourage communities to adopt various zoning policies and provide financial support for developers and employers to build or rehabilitate housing for income-qualified households. The measure would provide grants to local units of up to \$50,000 to help with planning work for zoning ordinance updates, master plan revisions or consultant assistance. Developers and builders could apply to the Michigan State Housing Development Authority for financial assistance to construct or rehabilitate housing. The grants would provide up to one-third of construction costs or \$100,000 per new housing unit, whichever is lower, as well as grants for rehabilitation projects for up to one-third of costs or \$50,000 per unit, whichever is lower.

An additional provision would create a low-interest revolving loan program to fill financing gaps for housing projects. As of press time, the bills were before the House Government Operations Committee.

## Raise your voice to retain local voices

MTA remains committed to working with lawmakers to find solutions to provide affordable housing and preserve local authority as communities balance housing, infrastructure, economic growth, community identity and natural resources. We also need our members’ voices to reinforce our message and to advocate for your own community (and all Michigan communities) by voicing your opposition to the preemption legislation, and support for alternate methods to drive meaningful results to address the affordable housing issue in our state.

Talking points, along with township social media outreach examples, are available on MTA’s “Housing Preemption” webpage to help provide guidance to assist with your outreach. Your engagement is critical to our efforts to retain local decision-making. Thank you for your continued and ongoing efforts.

## Legislative lowdown

A look at critical bills MTA is following as they move through the legislative process. Watch for updates in MTA's weekly e-newsletter, *Township Insights*.

**SBs 6 & 7: Employment practices**—Provides employer requirements for payment of wages and fringe benefits, and provides penalties for violations. *MTA monitoring.*

**SB 16: Farmland**—Allows relinquishment of portion of farmland from agreement or easement to make boundaries more regular. *MTA neutral.*

**SB 46: Water supply**—Regulates mobile home park water delivery systems. *MTA monitoring.*

**SB 80 & HB 4084: Transportation**—Provides criteria and funding, including grants or loans to local road authorities, for noise abatement measures. *MTA supports.*

**SB 81 & HB 4070: Indigent Defense Commission**—Expands Michigan Indigent Defense Commission Act to include youth. *MTA monitoring.*

**SB 82: Public records**—Creates a new act to allow judges to request a public body not publicly post or release certain information concerning the judge or judge's family members. *MTA monitoring.*

**SB 86: Social services boards**—Allows elected officials to serve on a county social services board. *MTA neutral.*

**SB 110: Property tax exemptions**—Provides for a homestead property tax exemption for the surviving spouse of an emergency first responder killed in the line of duty. *MTA monitoring.*

**SB 120: Elections**—Modifies process for voting without identification for election purposes to include proof of identity and proof of state residency. *MTA monitoring.*

**SB 129: Open Meetings Act**—Provides for remote meeting participation of certain non-elected public body members with disabilities. *MTA neutral.*

**SB 145: Employment**—Prohibits an employer from seeking or asking certain information about a job applicant's compensation history and credit history. *MTA monitoring.*

**SB 161: Workers' compensation**—Extends the presumption of causation of heart and respiratory diseases to certain members of police, fire and public safety departments. *MTA opposes.*

**SB 192: Property taxes**—Provides for the freeze of taxable value for primary residences of certain senior citizens. *MTA opposes.*

**SB 240 & HB 4699: Term of office**—Modifies term of office start date for township officials to Dec. 1. *MTA neutral.*

**SB 246 & HB 4393: Landfills**—Increases fees and surcharges for the disposal of solid waste, hazardous waste and naturally occurring radioactive material (TENORM), and limits certain disposal wells and TENORM disposal. *MTA supports.*

**SB 247 & HB 4389: Hazardous waste**—Provides for injection well disposal fee. *MTA supports.*

**SBs 248-256: Water utilities**—Creates water rate affordability program and shutoff protections. *MTA opposes.*

**SB 271: Open Meetings Act**—Revises provisions of Open Meetings Act relating to virtual attendance and participation of members of public bodies at public meetings. *MTA monitoring.*

**SB 278 & HBs 4539-4540: Housing**—Modifies and expands the Housing and Community Development Fund to make financing available to middle-income households. *MTA supports.*

**SBs 280-281: Recreation Passport**—Makes state Recreation Passport fee mandatory for all vehicles, and modifies park passes for Recreation Passport and nonresident motor vehicle. *MTA monitoring.*

**SB 285: Marriage**—Modifies persons authorized to solemnize marriage to include township supervisors. *MTA supports.*

**SB 288: Open Meetings Act**—Modifies grounds for going into closed session when a public body consults with its attorney. *MTA supports.*

**SB 292: Property taxes**—Provides property tax exemption for principal residence of individuals 70 years of age and older. *MTA opposes.*

**SB 319 & HB 5290: Collective bargaining**—Requires minimum staffing levels within a bargaining unit to be a mandatory subject of collective bargaining. *MTA opposes.*

**SBs 416-417: Bottle deposit law**—Provides for a referendum to expand the bottle deposit law, earmarks funds and provides for the revenue distribution. *MTA monitoring.*

**SB 423: Property taxes**—Modifies sunset on certain delinquent tax payment reduction and foreclosure avoidance programs. *MTA monitoring.*

**SB 427: Open Meetings Act**—Modifies remedies for civil actions against a public body, including court costs and attorney fees. *MTA opposes.*

**SB 441: Stormwater utilities**—Creates a new act that provides for municipal stormwater utilities. *MTA supports.*

**SB 442: Property taxes**—Modifies property tax exemption for certain nonprofit housing property. *MTA monitoring.*

**SB 468: Elections**—Prohibits use of electronic voting systems that contain certain parts or equipment. *MTA monitoring.*

**SBs 484-485: Property taxes**—Amends existing authority for land bank funding to increase property tax exemption period from five to eight years and add all parcels foreclosed and sold at auction or claimed under the right of first refusal. *MTA opposes.*

**SB 581: Tax increment financing**—Modifies definition of downtown district to include separate and distinct geographic areas in a business district if the municipality is located on the mainland and one or more islands and a body of water is between the two separate and distinct geographic areas. *MTA supports.*

**SBs 597-598: Marijuana**—Places limit on number of marijuana retailer and medical marijuana provisioning center licenses. *MTA monitoring.*

**SB 621: Elections**—Clarifies the definition of identification for election purposes to exclude mobile licenses. *MTA monitoring.*

**SB 624: Liquor licenses**—Requires local legislative body approval for a specially designated merchant license or specially designated distributor license. *MTA supports.*

**SB 691: Elections**—Moves statewide primary election to May, eliminates August election date and adds February election date. *MTA neutral.*

**SBs 721-722 & HBs 5305-5306: Economic development**—Extends sunset for Commercial Redevelopment Act and Commercial Rehabilitation Act. *MTA supports.*

**SBs 761-763: Data centers**—Amends limits on water withdrawals and provides for energy and water usage report requirements for data centers. *MTA monitoring.*

**SB 792: Economic development**—Modifies Obsolete Property Rehabilitation Act and extends sunset. *MTA monitoring.*

**SB 793: Economic development**—Modifies the industrial facility tax for plant rehabilitation. *MTA monitoring.*

**SB 796: Appropriations**—Provides funding for PFAS mitigation and water safety. *MTA monitoring.*

**SB 817: Environmental contamination**—Provides location guidelines for wastewater discharge. *MTA monitoring.*

**SB 818: Environmental protection**—Provides for guidelines on location of landfills. *MTA monitoring.*

**SB 820: Elections**—Allows consolidated precincts for certain local elections. *MTA supports.*

**HB 4006: Land use**—Prohibits exclusion of commercial wedding or similar events in agricultural zones. *MTA opposes.*

**HB 4014: Property tax assessments**—Exempts transfer of ownership of certain real property to certain individuals from uncapping of taxable value upon transfer. *MTA neutral.*

**HBs 4027-4028: Land use**—Eliminates zoning exemptions for large-scale renewable energy facilities and repeals PA 233 of 2023. *MTA supports.*

**HBs 4049-4050: Chickens**—Allows and requires Generally Accepted Agricultural and Management Practices

be developed for rearing of egg-laying chickens in residential areas. *MTA monitoring.*

**HBs 4079-4080: Special assessments**—Reinstates and expands special assessment deferral program and modifies the income eligibility cap. *MTA supports.*

**HB 4085: Land use**—Preempts local zoning for mining cryptocurrency. *MTA opposes.*

**HB 4118: Drains**—Provides special assessments for levy against state Department of Natural Resources lands. *MTA supports.*

**HB 4137: Speed limits**—Modifies determination in accordance with traffic engineering practices. *MTA supports.*

**HBs 4311-4312 & SBs 559-561: Revenue Sharing Trust Fund**—Establishes a “Revenue Sharing Trust Fund” and dedicates a portion of general sales tax revenue to the fund for the purpose of distributing to townships, cities, villages and counties. *MTA supports.*

**HB 4328: Appropriations**—Provides supplemental appropriations for emergency response funding. *MTA supports.*

**HB 4338: Local government**—Creates Sanctuary Policy Prohibition Act. *MTA monitoring.*

**HB 4342: Revenue sharing**—Provides for withholding of revenue sharing payments to townships, cities and villages for enactment and enforcement of certain sanctuary policies. *MTA monitoring.*

**HB 4397: Public records**—Creates a new act to allow legislators, current or former governors, and current lieutenant governor, attorney general and secretary of state to request a public body not publicly post or release certain information concerning themselves or their family members. *MTA monitoring.*

**HB 4411: Environmental protection cleanup**—Provides cost recovery for removal of damaged vehicles and debris. *MTA supports.*

**HB 4433: Labor**—Protects adverse employment action for emergency responder when absence from work is due to response to an emergency. *MTA monitoring.*

**HBs 4443-4444: Property tax exemption**—Exempts disabled veterans from property tax and creates specific tax exemption based on percentage of disability, without local reimbursement. *MTA opposes.*

**HB 4583: Property tax/elections**—Limits all millage elections to November ballot. *MTA opposes.*

**HB 4707: Elections**—Prohibits ranked choice voting procedures. *MTA monitoring.*

**HB 4731: Fireworks**—Allows local ordinances regarding fireworks in certain circumstances. *MTA supports.*

**HB 4757: Local government financing**—Modifies financing requirements for investment of surplus funds of political subdivisions. *MTA monitoring.*

**HB 4763: Public employees**—Modifies definition of “public safety officer” in Public Safety Officers Benefit Act to include certain medical examiners and part-time firefighters. *MTA monitoring.*

**HBs 4787-4788: Personal property taxes**—Provides a personal property tax exemption for certain utility personal property and creates a specific tax on said personal property. *MTA opposes.*

**HB 4799: Property taxes**—Requires the postmark date to be determining date when property taxes are paid and other communications and notifications are provided by taxpayer. *MTA opposes.*

**HB 4801: Property taxes**—Exempts a qualified residential child day care from collection of property taxes. *MTA opposes.*

**HB 4949: Shooting ranges**—Expands liability exemptions for sport shooting ranges. *MTA opposes.*

**HB 5057: Housing**—Mandates director of the state Construction Code Commission to discuss and recommend modifications to construction code to allow for triplexes, quadplexes, five-plexes or six-plexes in certain residential structures. *MTA monitoring.*

**HBs 5079-5080: Crimes**—Increases penalties and provides sentencing guidelines for disarming a law enforcement officer of a firearm if accomplished by force or if law enforcement officer is injured. *MTA monitoring.*

**HB 5103: Natural resources—**

Authorizes temporary erosion control structures without permit during high water levels. *MTA monitoring.*

**HB 5123 & SB 719: Franchise fees—**

Modifies definition of video service. *MTA opposes.*

**HB 5192: Local government—**

Prohibits local government use of funds to hire certain lobbyists. *MTA opposes.*

**HB 5225: Property taxes—**Modifies eligibility level for a summer property tax deferment. *MTA monitoring.*

**HBs 5232-5233: Labor—**Requires up to 26 days of annual paid military leave for certain members of a fire department or law enforcement agency. *MTA monitoring.*

**HB 5246: Property tax—**Requires parcels used to cultivate marijuana to be classified as commercial real property under the General Property Tax Act. *MTA supports.*

**HBs 5319-5332: Drones—**Regulates or prohibits use of drones in certain areas, prohibits purchase or use of certain drones by the state and public agencies, requires cybersecurity and data protection for drones, creates database of restricted zones and flight paths for unmanned vehicles, and provides penalties for using unmanned vehicles in a restricted zone or flight path. *MTA monitoring.*

**HB 5333: Landfills—**Increases civil, administrative and criminal fines on the owners and operators of a landfill who violate state statute. *MTA monitoring.*

**HBs 5396-5398: Sales and use taxes—**Eliminates sales and use tax exemptions for data centers. *MTA monitoring.*

**HB 5399: Public employees and officers—**Prohibits local officials from signing nondisclosure agreements related to the construction of data centers. *MTA monitoring.*

**HB 5450: Food trucks—**Prohibits a county, city, village or township from adopting a rule, regulation, code or ordinance that imposes or collects a fee, tax or assessment for the operation of a mobile food establishment. *MTA opposes.*

**HB 5451: Food trucks—**Provides for annual fire inspections for food trucks. *MTA neutral.*

**HB 5452: Criminal procedure—**Modifies sunset on certain costs that may be imposed upon criminal conviction. *MTA supports.*

**HB 5467: Elections—**Provides deadline for putting replacement candidate on ballot to fill certain candidate vacancies due to death, withdrawal or disqualification. *MTA monitoring.*

**HB 5468: Elections—**Amends information required on nominating petitions and qualifying petitions to no longer require a candidate's street address. *MTA monitoring.*

**HBs 5488-5489: Emergency medical services personnel—**Allows licensure of medical first responders and emergency medical technicians at 17 years of age. *MTA monitoring.*

**HB 5506: Public employees and officers—**Prohibits local officials from acting as lobbyists for compensation outside of the course and scope of the official's office. *MTA monitoring.*

**HBs 5529-5530: Land use—**Prohibits local ordinances from requiring a minimum parcel or lot size greater than 1,500 square feet for single-family residence. *MTA opposes.*

**HB 5531: Land use—**Limits required studies and documents for site plan approval and establishes a 60-day decision clock after receipt of an application. *MTA opposes.*

**HB 5536: Natural resources—**Amends the definition of wetlands. *MTA monitoring.*

**HB 5570: Housing codes—**Allows single-exit stairway in multiple-family dwellings under certain conditions. *MTA monitoring.*

**HB 5571: Construction code—**Allows single-exit stairway in multiple-family dwellings with not more than six levels under certain conditions. *MTA monitoring.*

**HBs 5572-5573: Property tax—**Modifies exemption for real and personal property owned by a nonprofit

corporation to include continuing care community. *MTA opposes.*

**HBs 5574-5575: Crimes—**Prohibits and provides penalties for intimidating or harassing an individual based on actual or perceived employment as a first responder. *MTA supports.*

**HB 5581: Land use—**Prohibits minimum area requirement greater than 500 square feet for a dwelling. *MTA opposes.*

**HB 5582: Land use—**Mandates parking requirements at no more than one space per dwelling unit for multi-family residential use of property and allows mobile homes in any residential zone. *MTA opposes.*

**HB 5583: Land use—**Mandates setback requirements at 15 feet or less from the front property line and five feet from the sides and rear for dwellings or outbuildings if the local unit of government is located in whole or part within a metropolitan statistical area (MSA) or is located adjacent to an MSA area. *MTA opposes.*

**HB 5584: Land use—**Creates a statewide definition of "duplex" and mandates duplexes are a permitted use in any district where single-family residences are allowed. *MTA opposes.*

**HB 5585: Land use—**Creates a statewide definition of "accessory dwelling unit" (ADU), mandates ADUs be permitted by right in residential zoning districts and not subject to a public hearing, and requires mobile homes be allowed in any residential zone. *MTA opposes.*

**HBs 5594-5595: Data centers—**Provides for moratorium on certain approvals for and operation of any new data centers. *MTA monitoring.*

**HB 5647: Property tax—**Allows for county equalization department staff to perform township assessments. *MTA monitoring.*

**HBs 5660-5661: Housing—**Creates the MI Home program and allows the Michigan State Housing Development Authority administration and operation of the MI home program and funds under the act. *MTA supports.*



# PATHWAY TO THE FUTURE

## What's in store for you at MTA's 2026 Annual Conference & Expo?

April 20-23  
Grand Traverse Resort,  
Acme Township

Read on for a schedule at a glance, sponsor and exhibitor listing, 2026 keynote preview (page 32), and our proposed legislative policy platform (page 34)


# 2026 MTA Conference at-a-glance

## Monday, April 20

**8:30 a.m. to 12:30 p.m.**

Assessors Renewal: Leadership by Design\*


**8:30 a.m. to 4:30 p.m.**

Defining Your Township's Land Use Future\* (F-102—6 credits) 

**8:30 a.m. to 5 p.m.**

Understanding Assessing Basics\*

**9 a.m. to 4 p.m.**

Mapping the Money: Strengthening & Streamlining Financial Oversight\* 

**9:30 a.m. to 4 p.m.**

Legal Institute for Township Attorneys\*

**11:30 a.m. to 6 p.m.**

MTA Registration Center, Ticket Xchange & Friends of MTA (PAC) booth open  
*Registration items sponsored by BS&A Software, Inc., Fahey Schultz Burzych Rhodes PLC, Foster Swift Collins & Smith, PC, Hartleb Agency and Rosati, Schultz, Joppich & Amtsbuechler, PC; Ticket Xchange sponsored by webuildfun; novelty ribbons sponsored by Hubbell, Roth & Clark, Inc.*

**5 to 6 p.m.**

MTA Volunteer Training Reception  
*(invitation only) Sponsored by Miller Canfield*

**8 to 11 p.m.**

"3-D" Welcome Reception at McGee's 72  
*Sponsored by Bendzinski & Co., Municipal Finance Advisors*

\*Separate registration fee required to attend.

## Tuesday, April 21


**7:30 a.m. to 4 p.m.**

MTA Registration & Ticket Xchange open  
*Registration items sponsored by BS&A Software, Inc., Fahey Schultz Burzych Rhodes PLC, Foster Swift Collins & Smith, PC, Hartleb Agency and Rosati, Schultz, Joppich & Amtsbuechler, PC; Ticket Xchange sponsored by webuildfun; novelty ribbons sponsored by Hubbell, Roth & Clark, Inc.*

**8 to 9 a.m.**

Good Morning Breakfast  
*Free to all attendees and guests! Sponsored by Polimorphic*

**9 to 10:15 a.m.**

Opening Session   
*Sponsored by DTE Energy; coffee sponsored by Michigan CLASS; projection screens sponsored by MISS DIG 811*

**10:15 a.m. to 2:45 p.m.**

MTA Expo, Bookstore & Friends of MTA (PAC) booth open

**11:30 a.m. to 12:30 p.m.**

Township Business Solutions Sessions 




- Communicating Your Holistic Retirement Package
- Data In or Data Out?
- Does the Township Need to Act? Hot Legal Topics Facing Townships in 2026
- Inspect Your Playground Like a Pro!
- Powering Michigan's Future: Approaching Data Center Growth
- Total Client Solutions
- What Would Your Board Do? Interactive Township Case Studies

**11:45 a.m. to 12:45 p.m.**

TGA "Class of 2026" Luncheon   
*(invitation only) Sponsored by ITC Holdings Corp.*




**1 to 2:15 p.m.**

Concurrent Educational Sessions

- Beyond Minutes and the Money
- Crystal Ball Conversations: Aligning Dollars with Dreams
- Hot Issues for Township Fire Departments
- Insights from Inside the Capitol
- It's Not IF You'll be Hacked, It's When 
- Mind the Gaps: Where Audits End and Board Oversight Begins 
- Powering Forward: A Guide to Renewable Energy Projects
- Structural Integrity: Best Practices in Assessment Administration 
- The Perfectly Imperfect Leader
- The Policy Blueprint for Reducing Township Risk

**2:45 to 4 p.m.**

Concurrent Educational Sessions

- BS&A Payroll Efficiencies
- Building Your Bench: Bringing New People into the Game
- Is Your Township #NSFW? Employment Law Issues in the Social Media Age
- Power Plays: PA 233 Lessons from the Field
- Protecting Inland Lakes and Natural Shorelines
- QuickBooks Hacks & High-Fives
- Situational Awareness: Recognizing Dangerous Behavior 
- The Leadership Ripple: Small Stones, Big Waves
- The Power of Partnership: Driving Local Growth  
- Wait, Where Does It Say That? Laws, Rules and Online Resources

**4 to 5:30 p.m.**

Evening in the Expo Reception

**7 to 10 p.m.**

Par Plan Derby Fun Night  
*Sponsored by Michigan Township Participating Plan*

## Wednesday, April 22


**7:30 a.m. to 1:30 p.m.**

MTA Registration Center & Ticket Xchange open  
*Registration items sponsored by BS&A Software, Inc., Fahey Schultz Burzych Rhodes PLC, Foster Swift Collins & Smith, PC, Hartleb Agency and Rosati, Schultz, Joppich & Amtsbuechler, PC; Ticket Xchange sponsored by webuildfun; novelty ribbons sponsored by Hubbell, Roth & Clark, Inc.*

**7:30 to 8:30 a.m.**

Power Up Breakfast  
*Free to all attendees! Sponsored by Consumers Energy*

**8:30 to 9:45 a.m.**






General Session, featuring keynote address by Greg Bennick   
*Sponsored in part by Consumers Energy; coffee sponsored by Michigan CLASS; projection screens sponsored by MISS DIG 811*

**9:45 a.m. to 1:15 p.m.**

MTA Expo, Bookstore & Friends of MTA (PAC) booth open

**10:30 to 11:45 a.m.**

Concurrent Educational Sessions

- Budget Like a Pro: Practical Tips and Tools 
- Building a Better Community Now 
- Effective & Efficient Code Enforcement
- Fields of Opportunity: Agritourism & the Right to Farm Act
- Firehouse Rules: Employment Law for Paid On-Call Firefighters
- FOIA in the Digital Age  
- Legal Lessons Learned the Hard Way
- Retrofitting Strategies to Build Your Tax Base
- Sharing the Pipes: A Neighborly Look at Regional Infrastructure 

**11:45 a.m. to 1:15 p.m.**

**FREE** grab-and-go lunch in the Expo for **ALL** attendees and guests  
*Sponsored in part by Bauckham, Thall, Seeber, Kaufman & Koches, PC and Great Lakes Recreation; lunch beverage sponsored by Carlisle/Wortman Associates, Inc.*

1:15 to 2:30 p.m.

### Concurrent Educational Sessions

- Access Granted: What You Need to Know about New ADA Website Requirements
- Behind Closed Doors: What Your Board Needs to Know about the Evolving OMA
- Elections Update
- Holding the Tension When We Disagree
- Millages: Understanding How Property Taxes Fund Your Township
- The Missing Pieces: Completing Your State Reporting Requirements
- Updating and Maintaining Your Township's Water and Sewer Infrastructure
- Wage and Hour Basics: Getting Pay Right, Every Time
- What Changes Are Proposed for the MTA Policy Platform
- Zoning Strategies for Affordable Housing

3 to 4:15 p.m.

### Concurrent Educational Sessions

- AI: Helpful or Headache?
- A Sign of the Times: How Does Your Sign Ordinance Stack Up?
- Community Approach to Crisis Intervention
- Funding Township Roads
- Future-ready Board
- Is it Fun Accounting or Fund Accounting? Why Can't it Be Both!
- Managing Civil Rights Complaints
- Principles of Plain-Language Documents

6:30 to 9 p.m.

### MTA Banquet

*Complimentary drink ticket for attendees sponsored by Allen Edwin Homes; caricatures sponsored by Rehmann; entertainment sponsored in part by Acrisure; projection screens sponsored by MISS DIG 811*

9 to 11 p.m.

### Afterglow Reception

*Sponsored by Acrisure*

## Thursday, April 23

9 to 10:30 a.m.

### MTA Annual Meeting

*Projection screens sponsored by MISS DIG 811*



## Join MTA, and more than 1,500 of your township peers, subject matter experts, guests and vendors at our Annual Conference & Expo!


When we ask our members why they look forward to attending our Annual Educational Conference & Expo, there are three words that they tell us, again and again: **education**, **inspiration** and **connection**.

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# What townships need to know about data centers

**W**hile data centers have operated in Michigan for some time, they have largely existed without debate or public scrutiny. With the growth of AI and cloud computing, however, demand for larger, more resource-intensive data center facilities has surged. Following the recent expansion of state-level tax incentives for data centers, developers have begun looking to Michigan to identify new siting opportunities for significantly larger facilities.

Like all land uses, data centers bring both positive and negative local impacts to the communities that host them. These impacts can vary depending on the specific technology used within a data center, the state regulations that shape its development, and its location within the host community. For example, there is a trade-off between the amount of water and energy a data center consumes, which depends heavily on the cooling technology used. State and local policy can also shape data center impacts on water and energy, as well as the direct economic impacts on the host community, including property taxes and job creation.

The University of Michigan's Graham Sustainability Institute Center for EmPowering Communities has created "What Michigan Local Governments Should Know about Data Centers," a guide to provide Michigan local government officials and planners, particularly those with zoning authority, with the information they need to effectively participate in data center siting conversations. Judy

Allen, MTA's director of government relations, and MTA Legal Counsel Rob Thall were among the reviewers for the guide, which is used as the basis for this article, with minor additions from MTA Legal Counsel. It is excerpted here, with permission.

## **Data center basics**

A data center is any physical room or facility that houses information technology infrastructure. Many data centers provide computing services that keep websites running, enable video streaming, and support the software used by banks, hospitals and human resources departments. With the rise of technologies such as cloud-based services and the Internet of Things (e.g., "smart" appliances, building systems and other equipment that send data and can be controlled via the internet), we have seen the construction of newer, larger data centers to accommodate these increasingly popular technologies. In particular, the advent of generative artificial



intelligence and large language models has driven the development of very large data centers.

A data center's infrastructure includes not just the servers (i.e., computers) that store and process information, but also networking equipment to get information to and from the internet, power supply equipment to protect the computers against fluctuations in electricity, and environmental control equipment to cool and maintain humidity.

While a data center supporting a small business's operations, for example, may be as small as a closet, most of the current attention focuses on large, "hyperscale" data centers. Hyperscale data centers house over 5,000 servers, and have a footprint ranging in size from 10,000 to millions of square feet. Generally, the digital services enabled by hyperscale data centers benefit a national or multi-region customer base rather than just the community or business property where the facility is located.

Data center companies choose sites for new development based on a variety of factors. In addition to needing to find a site with enough land to house the data center, they also require sites near an electric transmission line with sufficient capacity to provide power to the facility and high-capacity, low-latency fiber-optic cable to connect to the internet. If the data center plans to use water for cooling, it must also be sited near an adequate water source. From a financial perspective, developers are also more likely to build new facilities in localities that offer tax exemptions or other financial incentives.

### **Environmental concerns**

Data centers can raise concerns about various environmental impacts; generally, the most environmentally friendly data centers are those that:

- Use water- and energy-efficient equipment and practices within the data center
- Are powered by electricity sources that have low water use and reduced emissions
- Have thoughtful site selection that avoids important habitats and sensitive lands
- Commit to decommissioning—removing infrastructure at the end of the facility's useful life

### **Water and energy use**

Questions about water and energy consumption frequently arise in data center discussions. Some of the most water-intensive hyperscale data centers can require up to five million gallons of water per day. Putting this into perspective within Michigan's context, the Great Lakes Water Authority's five freshwater treatment plants have maximum rated capacities between 240 and 540 million gallons per day, and currently have an estimated combined maximum demand of 1 billion gallons per day. Using an example within the context of Michigan's energy consumption, a proposed data center in southeast Michigan would require 1,400 megawatts of power capacity. By comparison, the state's total generation capacity in 2024 was just over 32,000 megawatts.

# cover story



A data center's infrastructure includes not just the servers (i.e., computers) that store and process information, but also networking equipment to get information to and from the internet, power supply equipment to protect the computers against fluctuations in electricity, and environmental control equipment to cool and maintain humidity.

While there is currently a gap in publicly available data on energy and water use by specific computing and cooling technologies, we do know that there is typically a trade-off between energy and water use. Technologies like evaporative cooling are more energy-efficient but more water-intensive. Meanwhile, air-cooled or closed-loop chillers use minimal to no water, but are energy-intensive.

Data center cooling systems can also influence the overall quality and volume of wastewater produced, as well as air quality impacts primarily stemming from emissions associated with electricity production.

## Land

As with other land uses, the environmental impact of a data center on its site largely depends on site characteristics, the land management practices used during construction, and what happens to the site at the end of the facility's lifespan.

Data centers may cause environmental harm if sited in areas with sensitive natural features, such as steep slopes, wetlands, floodplains and unique habitats. Construction activities, such as grading or heavy equipment use, can lead to soil compaction, topsoil removal and changes in natural water flow, which can hinder the site's future plant growth and water-holding capacity. Furthermore, if infrastructure is abandoned at the end of the project's life, it may result in the creation of a brownfield or make future redevelopment challenging. Such impacts, however, are not unique to data center development, and there are already state and local policies in place to address these common concerns with other industrial developments.

Sometimes there is a concern about whether data centers will impact other land uses, for example, by converting agricultural land. Even if many data centers are constructed, at the national or state level, they are only expected to be a minuscule fraction of total land area. At the local level, however, there could be noticeable impacts if multiple large data centers are built in close proximity, or if data center development is combined with land-use changes from other sectors (e.g., housing development, energy infrastructure).

## Quality of life

In addition to direct impacts on land, data centers can raise several quality-of-life concerns for neighboring properties. Drawing on lessons from data centers in both Loudoun County, Virginia's "Data Center Alley," and Linn County, Iowa, we have learned that many of these issues can be mitigated through attentive siting.

Many quality-of-life concerns arise from other similar types of industrial development. Construction activities, for example, often have exceptionally high levels of disruption for neighbors, with heavy truck traffic, construction-related noise and dust. When foundations are being constructed, the developers may need to dewater, raising concerns of temporary impacts on local water tables or soil erosion. As with other construction activities, per the state Department of Environment, Great Lakes and Energy, soil erosion permits issued by the county or municipality would be required for "any earth change activity that disturbs one or more acres of land or which is within 500 feet of a lake or stream." Similarly, when data centers or other industrial activities are developed on previously undeveloped sites, there is a visual change to the landscape. This is apparent not just during the day, but also at night when parking lot and security lighting may create a notable change to the nighttime character of the property.

Other impacts, though, are more unique to data centers. One of the primary complaints of existing data centers in Loudoun County, for example, is the associated noise. Unlike many industrial facilities with variable operational patterns, data centers operate continuously, producing consistent noise that can be problematically disruptive for neighboring residents. In particular, Loudoun County found that inaudible low-frequency sounds were a nuisance to some data center neighbors.

## Economic impacts

Data centers, like other industries, drive economic activity in the states and communities where they are located. This includes, notably, the direct economic impacts of the surge in construction activity and the initial investment in data center equipment. But it also includes indirect economic benefits to the suppliers of the equipment and other materials that go into data centers, as well as induced effects when data center

workers spend their wages on goods and services. While new economic activity in a state expands the tax base and can fund state and local government services, states often reduce certain taxes to attract industry. Today, 36 states have laws approving state tax incentives for new data center development.

For the past decade, the state of Michigan has offered a state-level sales and use tax exemption for “qualified” data centers, with new legislation adopted in 2024 aimed primarily at attracting hyperscale or “enterprise” data centers. The policies governing the sales and use tax exemption are from three key pairs of laws:

- Public Acts 251 and 252 of 2015 to create sales and use tax exemptions through December 31, 2035, for the sale, use or consumption of data center equipment for qualified data centers.
- PAs 29 and 30 of 2020 to establish reporting obligations for sales and use tax exemption claims regarding the sale or purchase of data center equipment.
- PAs 181 and 207 of 2024 to extend the original tax exemption period from 2035 to 2050 (and to 2065 for data centers built on brownfields) and to establish a new “enterprise data center” facility type that must meet more stringent requirements, including environmental and clean energy requirements, compared to “qualified data centers” to receive tax exemptions.

Job creation is a primary focus of state-level tax incentives. While state-level estimates of Michigan-specific job creation suggest there will be significant employment opportunities, it is unclear how many direct or indirect data center jobs could be filled by residents of the host community. The vast majority of direct data center jobs are temporary construction positions. Once completed, there would be on-site operational and security positions, but estimates of how many range from dozens to hundreds.

The more significant economic incentive for the host community would likely be the property taxes paid by the data center developer and operator. Because data center equipment is costly, data centers can significantly increase the property tax base. However, these increases may shift year to year.

### **Considerations for local government policy-making**

The primary tool that townships have to shape data center development is zoning. The Michigan Zoning Enabling Act (MZEA) sets out the minimum procedures that local governments must follow when making amendments. It, along with past state and federal court cases, also sets parameters for zoning authority. For example, the MZEA states that local zoning ordinances “shall not have the effect of totally prohibiting the establishment of a land use,” with only a few rare exceptions. While local governments have broad latitude to direct land uses to particular districts and set development standards or conditions on land uses, those standards and conditions must be reasonable and should be based on facts.

Furthermore, while there is much attention to the community benefits that a data center may be able to bring (e.g., financial contributions to park or open space funds, fire departments, or other community priorities), there are limitations to making these agreements required as part of zoning approval or enforcing them if the developer decides not to make good on the agreement. Agreements with developers for community benefits are more solidly enforceable if entered into in exchange for a public subsidy of the project, such as a local property tax abatement or some other publicly funded improvement that will benefit the project. Enforceable community benefits may also result from settling a lawsuit with the data center developer, but that path comes along with additional legal fees for the local government.

We offer the following considerations for local governments, but advise officials to consult their local planner and township attorney before making any changes to their plans or zoning ordinances. Please note that as your township begins to consider the issues regarding data centers and potential regulations, consideration should be given to enacting a temporary moratorium on the receipt or processing of data center applications. (MTA has sample moratorium ordinances available; see page 29 for more on available MTA resources.) Consideration and adoption of moratoriums should only be addressed in consultation with your township attorney.

### **#1: Consider whether your industrial zone is appropriate for data centers**

The footprint of a data center and the state regulations that apply to this land use are not significantly different from those of other large industrial activities, so it may be logical for local governments to use their approach to industrial development as a starting point for data center policymaking. However, given limited greenfield industrial development in Michigan over the last three decades and the comparatively large footprint of data centers relative to other light industrial uses, we recognize that few Michigan communities have had robust conversations about their industrial zones. Now is the time for such a conversation. While this focus is on industrial zones, other zones for consideration might be commercial zones and agricultural zones.

The first step should be to review your current zoning ordinance to determine if data centers are already addressed or permitted in certain zoning districts. If so, then your township will want to consider whether a temporary moratorium should be enacted right away to allow time to consider whether revisions are needed.

The second step should be to review the spatial footprint of your industrial district(s) and the infrastructure capacity to serve them. Many industrial uses—not just data centers—require electricity infrastructure and access to water (even if only a well). Your community’s master plan may have already considered where infrastructure is most suitable for industrial development, and so you should compare the spatial extent

# cover story

of your current industrial zoning with what is suggested in the master plan. This will help you determine whether it is appropriate to expand your industrial district.

In addition to dictating where industrial uses may be permitted in your community, zoning also lays out which processes developers must follow if they wish to develop their properties. It is very common to allow industrial development “by right” in industrial zones—that is, with limited discretion by the planning commission or township board, so long as the developer meets all of the standards in the zoning ordinance (see Consideration #2). Given the increased scale of industrial developments, it may be appropriate to treat larger industrial uses (e.g., those greater than 15,000 square feet or whatever has been typical in your community) as special land uses, which affords the planning commission and board the opportunity to give proposals additional review and apply public health, safety and welfare conditions to their approval.

## #2: Include quality-of-life impacts in industrial zoning regulation

Historically, industrial uses have been concentrated near other industrial uses to minimize impacts on surrounding land uses from emissions, noise and light pollution. Industrial districts were commonly buffered from residential districts either through public infrastructure, such as roads or waterways, or through less sensitive uses, such as office or commercial zones. But in communities that have seen limited industrial activity or in those where existing industrial zones are not large enough to accommodate new industrial activity like data centers, there may not be ample space to buffer from other land uses. As a result, a township might consider updating the standards in industrial zones to ensure that any new industrial activity—data centers included—is protecting quality of life in neighboring districts.

Your township’s most important quality-of-life impacts to regulate may be informed by your master plan. Common considerations might include:

- **Visual screening:** While it is common to require vegetative screening in some districts, this requirement may not apply in industrial districts, particularly if your zoning ordinance did not anticipate that an industrial district would expand to abut residential areas.
- **Sound:** Some communities have community-wide sound standards that exist outside of zoning codes. These often apply to all noise emitters and may differentiate sound levels by time of day or day of the week (with a higher expectation of quiet on weekends). This approach sets a constant expectation for all land uses, not just industrial uses. If this is not practical, it is also possible to include sound standards for specific land uses or land-use classes. Standards that apply to large-scale renewable energy projects may be a useful starting point, as sound standards are common in the regulation of these facilities.
- **Light:** Another common concern about industrial activities, particularly in rural areas, is the light pollution they may cause, especially when they are developed in areas without streetlights. Some municipalities, including Emmet County, have dark-sky ordinances that limit light pollution from all land uses. These same concepts can be applied specifically to industrial uses if that is the concern. Another option is to require dark-sky-compliant light fixtures for all proposed site plans.
- **Decommissioning:** Many industrial facilities have specialized designs with limited opportunities for reuse at the end of their life. From our brownfield experience, when a company is no longer in business or decommissioning the facility is too costly, these facilities are sometimes abandoned, creating an eyesore and public health hazard in the community and increasing redevelopment costs. As a result, it is increasingly common that industrial facilities enter into a decommissioning agreement that includes a financial guarantee that the facility and any infrastructure that no longer has a useful purpose will be removed at the end of its life. Again, it may be instructive to look to large-scale renewable energy projects for sample language.

These regulations would be in addition to the setbacks, height, lot-area coverage and parking standards that are common in most zoning ordinances. While it is possible to use these more customary regulations to help buffer or minimize the impacts of industrial uses, there may be unintended consequences (e.g., industrial uses actually requiring more land to comply with large setback requirements) and so townships may wish consider directly addressing the quality-of-life concern (e.g., sound, visual impact, light), rather than using setbacks as a proxy for those concerns.



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### #3: Get commitments in writing

While it is ideal to use your zoning ordinance to set clear standards and thresholds that apply to data centers or industrial districts, you may be able to get some commitments or added specificity on particular impacts in writing. For example, if your community wants on-site generators to only run during power outages or for weekly testing, it may be beneficial to obtain that commitment in writing and specify permitted operating hours to minimize noise impacts on residents. If there are other commitments that matter to your community, such as delivery truck routes or transparency on water or energy usage, etc., consider getting them in writing as well.

The appropriate mechanism to secure written commitments for your community will depend on the specific agreement at hand and whether it is tied to zoning (for example, special land use conditions or willingly offered terms by the developer as part of a conditional rezoning), a development agreement, or a discretionary property tax incentive. A municipal attorney can help identify the most appropriate mechanism.

### #4: Request a property tax guarantee

A primary community-wide benefit of hosting a data center is the increase in the property tax base that accompanies the project. It is not uncommon, however, for the personal property tax tables to change over the life of an industrial project such as a data center, which can prompt disputes between the local government and the taxpayer over the property tax valuation. In any case, a property tax appeal can always be filed and it can be quite costly to defend a large industrial appeal. Having a written commitment that the developer will pay the property tax revenues they discuss during the permitting process may help reassure the community that these benefits will materialize.

This approach has proven successful in Dickinson County, which accepted a property tax guarantee from the developers of the Groveland Mine Solar project. In the guarantee, the developer committed to a floor for property tax payments to the local governments. If the tax tables change in a way that reduces their required payments, they will still pay the committed amount. If, however, the tax tables change in favor of the local government, the developer is still responsible for paying the higher taxes. Whether such a written guarantee is appropriate and lawful under certain circumstances should always be reviewed with your township attorney.

### #5: Explore data center integration with other industrial infrastructure

While a data center developer likely views the heat generated by their facility as a waste stream, other industries see it as an input and invest in generating it. Thus, there may be local opportunities for the data center to create a circular



## MTA data center resources and information

As township leaders, planning and zoning officials, residents and other stakeholders learn and weigh considerations for hyperscale data centers, MTA has information, samples and educational opportunities to help get your questions answered:

- Our “Data Centers” webpage includes discussion on data centers, ordinance considerations, links to additional resources, and more. There, you can also find two samples for temporary data center moratoriums: one sample is a regulatory ordinance, while the second is an amendment to the township zoning ordinance. Visit the page on [michigantownships.org](http://michigantownships.org), in the “Answer Center” under the “Member” tab (*member login is required*).

MTA is also working with its Legal Counsel to develop a sample data center ordinance. We anticipate the sample ordinance to be available shortly after *Township Focus* press time. Watch MTA’s website, *Township Insights* weekly newsletter and *Township Focus* for details when available.

- Two MTA webinars are available on demand for MTA members to purchase and watch when it is convenient for you: *Planning & Zoning: NIMBY is Not an Option, Now What?*, taught by MTA Staff Attorney Catherine Mullhaupt, and *Cloud Control: Navigating Data Center Impacts*, taught by MTA Legal Counsel. Cost is just \$25 per session. Townships with MTA Online subscriptions at the Premium level have free access for their entire township team, including planning and zoning officials. Visit the MTA Online Learning Center at [learn.michigantownships.org](http://learn.michigantownships.org) to purchase *NIMBY is Not an Option*. The *Cloud Control* webinar is available only to officials and personnel from MTA-member townships and may be purchased on the “Store” on [michigantownships.org](http://michigantownships.org) (click on “Upcoming Events” and scroll down to select *Cloud Control*).
- Two Business Solution Sessions, held Tuesday, April 21 at the 2026 MTA Annual Conference & Expo, will tackle the topic, with “Powering Michigan’s Future: Approaching Data Center Growth,” taught by Lauren Snyder, senior vice president and chief customer & growth officer with Consumers Energy; and “Data In or Data Out?,” led by Mika Meyers Attorney Ben Anema. These sessions are taught by MTA Allied Service Providers. Learn more, including session descriptions, on [michigantownships.org/conference](http://michigantownships.org/conference).

# cover story

economy and put at least some of that heat to beneficial use. Opportunities include greenhouses, other industrial processes and district heating systems, as is being proposed in Lansing. Your township can encourage the use of this waste stream by proactively identifying existing land uses in your community that require heat and sharing those with potential data center developers.

Similarly, local governments can explore with the data center developer the possibility of co-locating data centers with electricity infrastructure, like solar or battery energy storage. While a data center is unlikely to be able to fully power itself with on-site energy generation due to a mismatch between the footprints of large-scale renewables and data center technologies, siting some infrastructure on-site at the data center can reduce the need to build power plants elsewhere. Furthermore, this electricity infrastructure might boost the local property tax base.

## Plan and prepare

As the demand increases and townships across the state are fielding inquiries from data center developers, it is essential for townships to learn more and plan now to ensure you are prepared to respond thoughtfully and lawfully should a data center proposal come your way.

To download the full guide from the University of Michigan, which includes additional insights into environmental and economic impacts, context for current Michigan policies, as well as citations and references, visit [graham.umich.edu](http://graham.umich.edu) or MTA's "Data Centers" webpage on [michigantownships.org](http://michigantownships.org) (access via the "Answer Center" under the "Member" tab; login is required). Policies, technologies and best practices for data center siting are rapidly evolving, and officials should continue to stay apprised of new laws or guidance and work with their legal counsel on any township policies or ordinances.



**Sarah Mills, PhD,** Director, and **Ann Wilkinson,** Research Assistant, Center for EmPowering Communities, Graham Sustainability Institute, University of Michigan

*Learn more at [graham.umich.edu](http://graham.umich.edu).*



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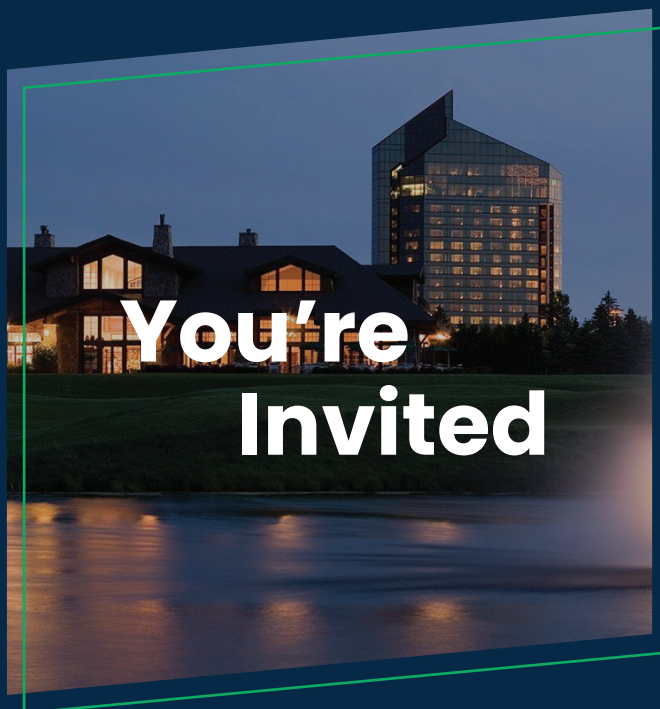
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# The township juggling act

Build a better now—and a better future for your township

**G**reg Bennick has been performing, educating and presenting since he was 13 years old. After learning to juggle at the age of 12, Bennick gave his first motivational presentation: to a school group about juggling as a way to improve hand-eye coordination.

As MTA's 2026 Conference keynote speaker, Bennick will be talking about a different type of juggling—the juggling act that township leaders perform every day, with multiple priorities flying, new challenges popping up and the day-to-day responsibilities that never stop coming. Bennick's message—build a better now (he even wrote a book on it!)—pairs perfectly with the Conference theme, **Pathway to the Future**.

"The idea is that we can be present now for the people around us and amidst all the distractions of the world, so that we can build the future that we want," said Bennick. "And if there is a pathway to the future, it starts with the people around us."

We live in a world of constant bombardment, distraction, interruption

and change—something certainly amplified for today's township officials and personnel as they serve their residents. Bennick's message for Conference attendees—and for all township leaders—is how to return their focus to what matters.

"At every turn, there is spectacle and distraction, and it's constant," he said. "It pulls us away from who we are and what is meaningful to us. The pathway to the future is built on us, working together, connecting with one another, reminding the people around us that they matter. It's recognizing that the work we do is meaningful, and we can only get there if we strip away the spectacle for a moment and return to the people who are around us right now."

This notion aligns perfectly with the nature and essence of township government—the government closest to the people. Townships are neighbors serving neighbors, embodying accessible local government and local leaders, and providing a sense of community and connection to those we serve. Township officials well know that public service is a 24/7 job, where their contact and outreach to residents extends far beyond the township hall and into the aisles of the grocery store, while waiting in line at the bank or even while walking down the sidewalk.

"One of the things to keep in mind as we're meeting people on the street, at the store, at the dry cleaners, whatever it might be, is that conversation *is* the work, and that

*Greg Bennick will give the keynote address at MTA's 2026 Annual Conference & Expo, where he will share with attendees practical, forward-thinking strategies that make*

*the path ahead feel exciting and achievable. We spoke with Bennick about his message for how local leaders can move their service, and their township, forward confidently—together—on the Pathway to the Future. Conference attendees can learn from Bennick at his General Session keynote address on April 22, and during a breakout session, "Building a Better Community Now," later that day from 10:30 to 11:45 a.m.. Both sessions are also part of our Conference On-Demand. More about the Conference appears on pages 19-22 and on [michigantownships.org/conference](http://michigantownships.org/conference).*



interaction *is* the work,” Bennick said. “The person standing in front of you is vitally important, and what they have to say is meaningful. And as long as we continue remembering that, the pathway to the future will actually be easier, because we’re building our team with every one of those conversations.”

### Every interaction matters

The team that works together to create a successful community includes more than just elected officials. It’s also every appointed leader, township personnel and volunteers, residents, business owners and other stakeholders. “Each interaction matters, and it’s essential to keep these things in mind as we’re working together and moving forward,” Bennick said.

Steady, intentional teamwork can transform challenges into opportunities—and small, consistent actions can turn emerging trends into real progress.

“The people nearby us are almost like a seed from which grows all the things that we want to accomplish,” Bennick said. “The feeling of satisfaction we want to have when we see the work go well, remembering the people we are serving and why—that kind of beginning point carries us through the frustrating times.”

With the world moving so quickly and with so many demands for our attention, it’s easy to get tunnel vision, focusing only on the task at hand or what—or who—is directly in front of us. But it’s important to remember that our actions—especially those made on behalf of our communities—have a ripple effect.

“The work we do impacts people beyond our field of vision,” Bennick said. “When we keep that in mind, it’s an inspirational point for us. We might not see right this second the positive impact of the work that we do, but it’s out there, and it will come. We might not even know when it does, but we just have to believe that the work we’re doing is meaningful and having an impact positively on other people.”

Just as we can all get mired down in the day-to-day and the immediate task before us, it is also easy to get stuck in a cycle of negativity—particularly for public leaders, who have pressures, demands, criticisms and complaints lobbed at them on a regular basis. To overcome this, “what’s important is a constant re-centering on why we do what we do,” Bennick said. “Stay on course. Stay on target. Reinvest in what you know to be most meaningful”—including not just the people you serve today, but also those whom you might serve in the future.

### In this together

Consistency, cohesion and a shared commitment to your community can help your township team stay balanced—without dropping the ball.

“We’re all in this together,” Bennick said. “We have to continually strive to be excellent to one another, focus on one another, and be inspiring for and inspired about one another. Endless positivity isn’t realistic, but if we’re all on the same team, if we’re all on board, that means we’ll be able to rely on one another to bring each other back up. We can focus on the team and have the team help us propel into the future as well.”

# 2026-2027 MTA proposed legislative policy platform

As adopted by delegates at MTA's Annual Meeting, to be held April 23 during MTA's Annual Conference & Expo at the Grand Traverse Resort in Acme Township (Grand Traverse Co.), these proposed policies will become the platform from which legislation is sought in the coming year.

## Purpose

The Michigan Townships Association Policy Platform is a member-adopted plan that identifies the Association's primary legislative policy objectives. It provides broad policy guidance to the MTA Board of Directors and staff in responding to legislation in a manner that reflects the values and preferences of the MTA membership. It offers instruction as to the issues that the membership desires the Association to bring to the attention of policymakers and for which the Association is to effectively advocate. The Policy Platform also identifies positions on issues that the Association's membership pledges its active support, including engaging in grassroots advocacy consistent with the Policy Platform objectives.

The legislative process requires compromise and accommodations to alternative perspectives. As such, the Association will pursue legislative outcomes that most closely achieve the spirit and intent of the Policy Platform, but cannot be bound to premise its position on the precise wordage of its Policy Platform.

The Policy Platform delineates issues into six broad issue areas:

- Assessment and Taxation
- Elections
- Environment and Land Use
- Intergovernmental Relations
- Township Operations
- Transportation and Infrastructure

The issues addressed in a particular subject area may have implications for issues addressed in other subject areas and should be interpreted such that the broad policy objectives of all affected areas are accomplished.

## MTA Annual Meeting Deliberation and Adoption Process

Member officials are strongly encouraged to review the Policy Platform prior to the MTA Annual Meeting and, if they have questions regarding the purpose or intent of any of the specific policy objectives, to attend the *What Changes are Proposed for the MTA Policy Platform* session, held at MTA's Annual Conference on Wednesday, April 22 from 1:15 to 2:30 p.m.

The MTA president will present the Policy Platform at the Annual Meeting, focusing discussion and deliberation on the policy objectives in each of the six policy areas. Following discussion, debate and potential amendments, a vote will be taken to adopt a resolution of support for the entire Policy Platform. Amendments may include striking (removing) a policy objective. If a policy objective is removed from the Policy Platform at the Annual Meeting, it will be construed by the MTA Board of Directors that it is the membership's intent that MTA refrain from engaging in any advocacy regarding that particular objective.

**Amendments.** Members who desire to amend a policy will be required to do so in a manner consistent with *Robert's Rules of Order (RONR, current edition)*. Amendments are permitted to any policy submitted at the Annual Meeting provided the purpose of the original policy remains unaltered. (MTA Bylaws, Article IV. C.3)

Amendments can take one of three forms:

- **Add content.** This is accomplished by the following: "I move to amend the proposed policy by adding the words '\_\_\_\_\_' to the policy objective beginning with the words '\_\_\_\_\_' in the section under current consideration." The president will ask for a second, which is required for the amendment to be discussed, and will restate the policy objective with the new wording. After restating the amendment, the president will ask for debate on the amendment. One secondary amendment, on the new language under consideration only, is in order. Once debate has finished, the president will ask for a vote. If a majority of the membership votes in favor of the amendment, the wording of the original policy objective is changed accordingly.
- **Substitute content.** This is accomplished by the following: "I move to amend the proposed policy by substituting the words '\_\_\_\_\_' for the words '\_\_\_\_\_' to the policy objective beginning with the words '\_\_\_\_\_' in the section under current consideration." The same procedures that apply to adding content apply to substituting content.
- **Strike content, including eliminating an entire policy objective.** This is accomplished by the following: "I move to amend the proposed policy by striking the words '\_\_\_\_\_' to the policy objective beginning with the words '\_\_\_\_\_' in the section under current consideration." If the intent is to strike the policy objective entirely, the proper amendment would be, "I move to amend the proposed policy by striking the policy objective beginning with the words '\_\_\_\_\_' in the section under current consideration." The same procedures that apply to adding and substituting content apply to striking content. If an entire policy objective is struck (removed), the Association will not advocate for that objective.

Added and substitute content must be in compliance with the MTA Bylaws, Article IV. C.1 and 2, such that it is germane to the purpose of the original policy and does not constitute a new purpose to the policy.

### **Robert's Rules of Order Regarding 'Tabling' a Motion**

(properly referred to as 'Lay on the Table')

The motion to "lay on the table" enables the Annual Meeting to lay the pending question aside temporarily, when something else of immediate urgency has arisen. It is in order if the intention is to resume deliberations after the urgent issue has been resolved, but "... is out of order if the evident intent is to kill or avoid dealing with a measure." (*Ibid*) It can be applied to a main motion, such as the adoption of the entire Policy Platform, but cannot be applied to a specific policy objective of the Policy Platform. (*Ibid*) A motion to table must be seconded and is not debatable. If adopted, a motion to take from the table would be in order at any time. (*Ibid*)

**Policies from the Floor.** Pursuant to the MTA Bylaws, Article IV. C.2.a-c, policies from the floor shall be submitted to the MTA Headquarters Room not later than 12:00 noon the day prior to the Annual Meeting. The Legislative Policy Platform Committee shall review the wording and legality of such policies. No policy shall be accepted from the floor unless a petition signed by at least one hundred (100) registered delegates to the Conference accompanies the policy. The policy sponsor shall furnish sufficient copies of the policy to be distributed to all delegates at the beginning of the Annual Meeting.

**Special Rules.** The Board of Directors submits to the Annual Meeting the following special rules, pursuant to *Robert's Rules of Order (RONR, current edition)*:

- There is a time limit of three minutes per delegate on debatable issues the first time that a delegate addresses the Annual Meeting membership on an issue, and one-and-a-half minutes the second time that a delegate addresses the Annual Meeting on the same issue.
- The chair shall have discretion in further limiting the time of debate considering the overall limitation of time.

### **Vision Statement**

The Michigan Townships Association envisions local governance where:

- Townships have statutory authority and state financial support sufficient to provide fiscal stability, high-quality services and infrastructure consistent with community needs and expectations, and to enable full compliance with mandates without cutting local spending priorities
- Elections are accurate, secure and fair, and a high percentage of registered voters participate
- Local control is respected by state lawmakers as townships work to solve local and regional challenges through collaboration, strategic foresight and ethical leadership
- Natural resources are utilized in a manner consistent with township regulations that ensure sustainability and leverage value as public assets
- There is clarity of roles and responsibilities for township officials essential for efficient and effective services to the public

- Townships retain authority to protect and regulate the public rights-of-way and other land uses in the interest of the public
- State laws affirm that township officials are elected by and accountable to their residents for the township's governance, finances, programs and services consistent with community values

### **Assessment and Taxation**

The Michigan Townships Association supports local control over property assessment, advocates for state reimbursement for tax exemptions, and works to ensure townships have the resources for sound valuation and resilient, fiscally healthy communities.

As lawmakers and regulators enact changes to current tax laws and local government requirements, the Michigan Townships Association supports the following objectives:

- Require large retail properties (big box stores) to be valued using the same methods as all other commercial properties and prohibit the use of deed restrictions or covenants intended to artificially reduce property value or limit market competition
- Require the state to administer and fund the disabled veterans' property tax exemption
- Oppose new or expanded property tax exemptions without replacement of lost local revenue
- Limit property tax exemption eligibility for nonprofit charitable purposes
- Allow townships to create special assessment districts for infrastructure needs
- Raise the current charter township 10-mill tax limitation to allow charter townships, with voter approval, to address legacy costs, meet demands for expanding services and offset millage rollback requirements
- Clarify in statute that assessors are accountable to the township board when the supervisor is not certified to perform assessing functions
- Increase the specific tax on mobile homes located in licensed parks and levy on park owners rather than individual occupied dwelling owners
- Exempt minimal personal property tax obligations resulting from minor property improvements on mobile home lots such as small decks, stairs and porches
- Allow option for a local excise tax for the purpose of providing public recreational facilities and/or public safety expenses related to increased tourism

# proposed legislative policy platform

## Elections

The Michigan Townships Association advocates for fair, transparent, efficient and secure elections administered by township officials that encourage high voter participation.

As lawmakers and regulators enact changes to current election laws, the Michigan Townships Association supports the following objectives:

- Preserve the authority of townships to convey information on ballot proposals to their residents
- Preserve the authority of townships to place millage and bond proposals before voters at any election
- Allow the township board and their electors to approve nonpartisan elective township offices
- Require state funding for the statewide replacement of voting equipment
- Require continued funding for the operations of state election requirements
- Require election challenger training

## Environment and Land Use

The Michigan Townships Association supports state laws that empower townships to efficiently and effectively plan for land uses and adopt zoning ordinances to protect the public health, safety and general welfare. State and federal regulations should promote and reinforce local growth and development policies and objectives. Local authority is a fundamental component of land use decisions that must be protected. The Michigan Townships Association will work to minimize preemption of local decision-making and retain local authority as an essential part of land use decisions.

As lawmakers and regulatory agencies enact changes to laws addressing township land use and environment, the Michigan Townships Association supports the following objectives:

- Preserve local authority on zoning issues that are local in nature to ensure protection of public health and safety and property values
- Ensure any statewide sanitary code requirements adopted reduce septic system failures that create public health threats and expose townships to liability for costly public sewer systems
- Preserve landfill capacities by directing appropriate materials to waste utilization facilities and support a state tipping fee competitive with nearby states while preserving a local tipping fee option
- Increase state funding and support for environmental programs to address issues such as water quality, brownfield redevelopment, contamination and invasive species

- Ensure that any heightened review of environmental permits for communities overly impacted by environmental degradation protects public health and allows for local development goals to be met in a timely manner
- Ensure that the state retains the U.S. Environmental Protection Agency-delegated authority to issue wetlands and other water permits
- Ensure that the definition of Waters of the United States, subject to permitting processes of the U.S. Environmental Protection Agency and Army Corps of Engineers, is not extended to non-navigable waters such as roadside ditches and culvert installation and maintenance

## Intergovernmental Relations

The Michigan Townships Association supports township officials having the discretion to resolve policy issues that are manifestly local in nature. MTA also supports state laws that encourage intergovernmental collaboration to promote economic prosperity and to deliver programs and services efficiently and effectively. State laws should allow creativity and flexibility, and incentivize fair and equitable cost-sharing benefits and governance in interlocal agreements. State laws authorizing economic development tools and other powers should be based on community characteristics relative to policy objectives. State taxation and spending policies should mitigate adverse revenue impacts on townships.

As lawmakers and regulatory agencies consider altering the fiscal relationship of the state to local governments as well as powers and authorities of local governments, the Michigan Townships Association supports the following objectives:

- Guarantee statutory revenue sharing for all townships through a dedicated state revenue source
- Restore revenue sharing funds lost due to the removal of sales tax at the pump
- Ensure state laws allow township officials to solve local issues in a manner consistent with local values, priorities and needs rather than impose a one-size-fits-all approach
- Guarantee full funding to townships for payments in lieu of taxes for state-purchased lands, commercial forest lands and swamp tax/tax-reverted properties
- Ensure a local government consolidation process continues to require voter approval

## Township Operations

The Michigan Townships Association supports state and federal governments granting townships broad discretion and autonomy to govern the funding and delivery of programs and services. MTA also supports state reimbursement to townships for increased costs resulting from new mandated services and state regulations.

The Michigan Townships Association supports the following objectives:

- Permit members of a public body to participate in a public meeting remotely
- Allow public notice requirements to be met by posting the required notice on the website of the public body
- Clarify and strengthen the governance role of township boards to establish policy direction and manage operations for their community
- Enact appropriate, cost-effective training requirements for township planning commissioners and zoning board of appeal members to reduce costly lawsuits and improve township decision-making by key appointed boards
- Grant township supervisors permissive authority to perform marriages

## Transportation and Infrastructure

The Michigan Townships Association advocates for state funding to ensure that county primary and local roads are safe and convenient for travel. As townships are major financial contributors to infrastructure needs, the Michigan Townships Association supports planning, funding and delivering infrastructure needed for every community to be economically viable and to protect the health, safety and general welfare of residents. The Michigan Townships

Association supports a strong partnership between local, state and federal officials to establish long-term reliable funding necessary to create and maintain infrastructure and improvements.

As lawmakers and regulators address pressures to better address Michigan’s infrastructure, the Michigan Townships Association supports the following objectives:

- Modernize and increase funding for local roads and increase state funding for water, sewer and communications infrastructure
- Allow a county road agency in conjunction with a requesting township to lower the speed to a level deemed necessary for motorist or pedestrian safety on a gravel or unimproved surface road
- Urge state and county road funding agencies to provide funds for local road construction and utilize allocated funds for maintenance projects
- Ensure that any alternative funding proposals to the gas tax to help fund transportation infrastructure incorporate the practicalities for all communities
- Expand engineering and safety data to include pedestrian-vehicle impact data and multiple modes of transportation to properly manage speed limits

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## What is GASB 103, and how will it impact our township?

In April 2024, the Governmental Accounting Standards Board (GASB) issued a new financial reporting standard that will affect how the township’s annual financial statements are presented. GASB Statement No. 103, *Financial Reporting Model Improvements* applies to fiscal years beginning after June 15, 2025.

While this change will not affect day-to-day operations, it will change how certain information is presented and explained in the annual financial statements. It updates how governments present their financial statements so they are clearer, more useful and easier to understand, helping increase transparency for citizens and other stakeholders.

The new standard focuses on five key areas:

1. Management’s Discussion and Analysis, often called MD&A
2. Unusual or infrequent items
3. How proprietary fund results are presented
4. Reporting of major component units
5. Budgetary comparison information

The most noticeable change affects the MD&A section. The MD&A is the narrative at the front of the financial statements that explains what happened during the year, why it happened and what it may mean for the future. It helps readers understand the government’s financial position, major changes from the prior year and key factors that influenced results. Under GASB 103, the MD&A must be more focused, more analytical and more forward looking. It can no longer be a simple summary of numbers.

The MD&A must now include five required sections:

1. Overview of the Financial Statements
2. Financial Summary
3. Detailed Analyses
4. Significant Capital Asset and Long-term Financing Activity
5. Currently Known Facts, Decisions or Conditions

These five sections are required and form the framework of the MD&A. While township “management”—i.e., the board or supervisor as chief executive officer—has authority to write the MD&A letter, in practice, this does not occur often, and, in most instances, the township auditor drafts the letter. However, it is important that officials work with their auditor to ensure that each of these sections is clearly included and thoughtfully addressed. The discussion should follow this structure and stay focused on these required areas.

A key shift under GASB 103 is the stronger emphasis on explaining why financial changes occurred. In the past, some MD&A sections focused mainly on describing the numbers. Under the new standard, townships must clearly explain the reasons behind financial changes.

For example, if revenues increased, the MD&A should explain the cause. Was there growth in taxable value, approval of a new millage, or an increase in fees? If expenditures declined, was it the result of staffing adjustments, project delays or one-time cost savings? The focus now moves beyond reporting the amount of change and requires management to explain the underlying drivers of meaningful financial changes.

This deeper explanation primarily occurs in the Detailed Analyses section, which becomes the analytical core of the MD&A. In this section, the township must evaluate overall financial results and major fund performance, highlighting significant changes in financial position and the key factors that influenced those results.

Finally, the MD&A must discuss currently known facts, decisions or conditions that could affect future financial results. This may include the expected gain or loss of grant funding, changes in state revenue sharing, pending labor agreements, major development activity, or other events that may influence finances in the coming years. This section is intended to link past financial performance with future risks and opportunities.

Overall, GASB 103 strengthens the MD&A by requiring clearer organization, more focused discussion and stronger analysis. The goal is to provide elected and appointed officials, residents and other stakeholders with a clearer understanding of financial performance, the reasons behind it and the factors that may shape the township’s financial position going forward.

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.

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