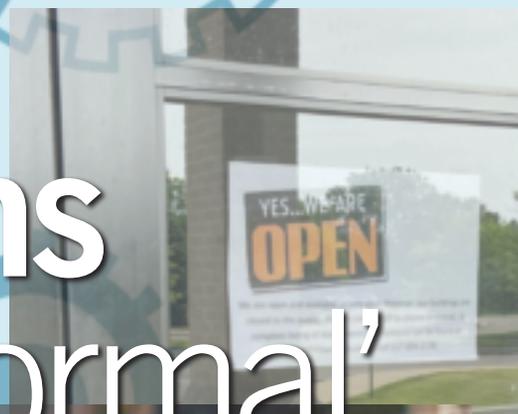


Township Focus

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

Workplace considerations in the 'new normal'



Congratulations!
page 3

FAQs on ARPA
page 21

Restored historic
bridge finds new
home in township
page 26



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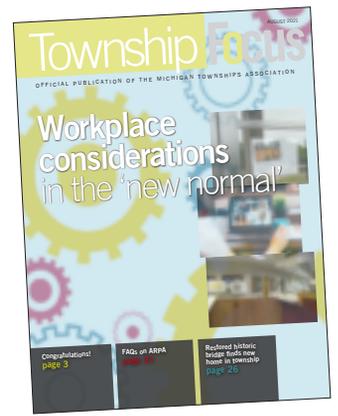


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contents

August 2021 | Volume 9, Number 7



featured articles

14

Workplace considerations in the 'new normal'

As townships look to put the COVID-19 pandemic behind us and seek to find a “new normal,” there are workplace changes to consider—to continue to keep officials, employees and the public safe both as we continue to fight and following the worst public health crisis in more than 100 years.

21

FAQs on ARPA

The American Rescue Plan Act (ARPA) seeks to provide financial relief to states and communities to help in the pandemic recovery. It has also resulted in a great number of questions, as townships accepted funds and are working to determine how to best put them to use in their communities. We shed some light on commonly asked questions.

26

'What a great thing to be part of':

Restored historic bridge finds new home in township

A refurbished, century-old pony truss bridge was moved to a new site in **Pokagon Township** (Cass Co.), adding to the township's historic ties—and garnering statewide recognition.

MTA
MICHIGAN TOWNSHIPS ASSOCIATION

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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.

in this issue

3 Daily Democracy

4 News & Notes

9 Financial Forum

10 Hello, MTA ... ?

12 Inside Lansing

24 Knowledge Center

28 Around the State



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Michigan Township Focus, Issue 7 August 2021 (ISSN 2330-9652), is published monthly, except for one combined spring issue. MTA membership provides a subscription to township board members, the manager/superintendent, planning commission chairperson and township attorney. Member counties also receive subscriptions for elected officials, the equalization director and road commission chairperson. Annual membership dues include \$33 for a one-year subscription to *Michigan Township Focus*. Additional member subscriptions are available for \$33 per year. Subscription rate for residents and firms in member townships is \$44 per year (schools and libraries may subscribe for \$33 a year).

Michigan Township Focus is a publication of the Michigan Townships Association, 512 Westshire Dr., Lansing, MI 48917-9757. Phone: (517) 321-6467; fax: (517) 321-8908; Web: www.michigantownships.org. Periodicals postage paid at Lansing, MI. POSTMASTER: Send address changes to: *Michigan Township Focus*, P.O. Box 80078, Lansing, MI 48908-0078.

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allied service provider index



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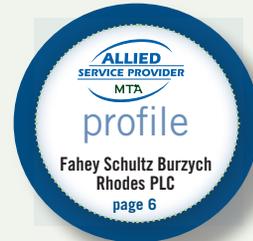
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Congratulations!

Congratulations to all our MTA townships who successfully submitted on-time to access their share of the federal American Rescue Plan Act (ARPA) funds! Thank you for responding so forcefully and positively to our emails and other communications.

We know that there is continuing uncertainty about many aspects of using and reporting the funds. MTA's Government Relations advocates, our communications professionals, the Member Information Services (MIS) experts and our education team have been continually working on creating the information you need next. For many townships, it is your first experience dealing with a federal funding program. You will receive multiple invitations and resources over the coming months to resolve your questions and prepare you well for the program's activities.

Over 90% of townships—more than 1,100—went through the submission process by Treasury's deadline. We know how much work it was for everyone involved. Township boards discussed their uncertainties, the nature of the perceived obligations and some initial ideas for spending the money. There was a record turnout for our MTA Q&A webinar giving an overview of the ARPA program, how to apply and how the funds may be used. Our MIS team answered hundreds of questions. You helped each other on the *Community Connection* forums.

For most townships, I heard someone describe this as like winning a medium-size lottery prize. Enough to do some good. There is no rush to commit your funds and certainly no need to "turn them over" to some other regional use without due deliberation. We have until the end of 2024 to obligate them. That allows for good discussions with your community's stakeholders. We also hope that proposed state and philanthropic matching programs continue to emerge with the potential to leverage your allocated funding to achieve more. As I write this, Congress is moving the infrastructure package next after bipartisan negotiations reshaped key elements. We'll share the information our lobbying team at the National Association of Towns and

Townships is preparing by email and in next month's magazine.

This magazine's three-part cover story explores the many issues facing townships following the pandemic. Most of us share a sense that the worst is over despite the delta surge causing concern. Township leaders need to address changes in employment, services, operations, facilities and community expectations.

Consider this your personal invitation—our team is looking forward to welcoming you to our *Professional Development Retreats* being held in beautiful Frankenmuth this October. As we return to in-person gatherings this fall, I'm pleased to share how excited our staff, speakers, vendors and Board members are to see you again. Can't wait until October? You might consider a road trip to our *UP North Summit* being held at the Island Resort and Conference Center in **Harris Township** (Menominee Co.) this September. You'll find additional details on these exciting events on pages 24 and 25.

Thanks to all the MTA county chapters that have stepped forward to invite MTA President **Pete Kleiman** and myself out for their "re-opening" meetings. We've also been invited to several holiday and winter events. Drop me a note if you'd like to arrange a future visit to your chapter: neil@michigantownships.org.

Finally, where did June and July go so fast? I hope you can recharge during August for a busy fall with its events, legislative issues, ARPA preparations and your ongoing activities.

Neil

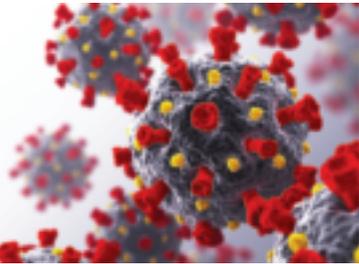


news¬es

a compendium of noteworthy items

COVID-19 UPDATES FOR TOWNSHIPS

Continue to spread the word about importance of COVID-19 vaccine



While we have been grateful and fortunate to put COVID-19 restrictions behind us, the pandemic is not fully in our rearview mirror yet. Vaccinations against the coronavirus remain the best way to fully move past this public health crisis—and townships can continue to encourage eligible residents to get vaccinated by

being a trusted voice of information and support, and helping make vaccines more accessible by partnering on vaccine clinics or publicizing vaccine availability in your area. Be a part of putting an end to the pandemic—please spread the word about vaccinations with your community. Turn to page 14 for more about the impact that townships can have on vaccinations—including as an employer.

COVID-19 notary exemptions expired June 30

As of June 30, all COVID-19 related notary commission expiration date extensions and special electronic and remote notarizations options had expired. Notary commissions that expired Feb. 1, 2020, through June 30, 2021, that were not renewed are now expired and notarizations from non-renewed commissions are invalid and considered fraudulent. Many township clerks and personnel are notaries public. To renew your notary commission, review the Michigan Notary Application Instructions on www.michigan.gov/sos (click on “Office of the Great Seal” under the “Elections” tab, then look under “Notary”). Electronic and remote notarizations using any other platforms other than those approved by the state are invalid and considered fraudulent as of June 30, 2021. All notarizations must be either face to face or using an approved electronic and remote vendor.

Health Insurance Marketplace enrollment period ends Aug. 15

The pandemic caused many Michiganders to lose their jobs and their health insurance. A special Health Insurance Marketplace enrollment period ends Aug. 15. Remind your residents to evaluate their health insurance before the Aug. 15 enrollment deadline. This special enrollment period is a rare opportunity to sign up outside of the normal open enrollment period, making it a very important time for Michiganders who need coverage for 2021. Resources are available at www.michigan.gov/healthinsurance to help those who fear they cannot afford health coverage or navigate the enrollment process, including a variety of low- or no-cost coverage options, depending on income and other factors, and free, local enrollment help. Residents can also call (877) 999-6442 for more information.

IMPORTANT REMINDER

All townships must follow new requirements for poverty exemptions

Section 7u of the General Property Tax Act (MCL 211.7u) allows a property tax exemption for a principal residence if a person is unable to pay due to poverty. The township board must adopt poverty exemption income guidelines and an asset level test. Public Act 253 of 2020, which was signed into law on Dec. 23, 2020, made several changes to the poverty exemption statute. These changes impact how townships, assessors and boards of review handle the exemption, starting with the current (2021) tax year.

Based on the Audit of Minimum Assessing Requirement reviews conducted so far this year, *85% of the local units reviewed were not following the new requirements in the law for poverty exemptions*. As a reminder, to request a poverty exemption, a taxpayer must file the following with the township where the property is located:

1. Form 5737, *Application for MCL 211.7u Poverty Exemption*
2. Form 5739, *Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty*
3. All required additional documentation (such as federal/state income tax returns)

The forms may be submitted to the township on or after Jan. 1 but before the day prior to the last day of the December board of review during the year in which the exemption is requested.

PA 253 removed the ability for boards of review to deviate from the policy and guidelines adopted by the township board. The act allows boards of review to grant either a 100%, 50% or 25% reduction in taxable value. No other percentage reductions may be given by the board of review unless the township has requested and received approval from the State Tax Commission to use another percentage reduction by submitting Form 5738, *Request For Approval of Percentage Reduction in Taxable Value For Poverty Exemptions Under MCL 211.7u*.

Visit www.michigan.gov/statetaxcommission for more information, including Bulletin 3 of 2021, which provides further detail for township officials, assessors and board of review members about the changes to the poverty exemption that must be followed. Information and forms related to the poverty exemption can also be found on the STC’s website, as well as MTA’s “Poverty Exemption” webpage on www.michigantownships.org (access via the “Index of Topics” under the “Answer Center” tab after logging in).

MUCH-DESERVED RECOGNITION

Nominations being accepted for 'Small Town Civic' award

Townships can submit up to two nominations to honor their dedicated public servants and volunteers through the Small Town America Civic Volunteer Award.

Nominations are accepted through Oct. 15 for this national award, which will recognize the top 100 nominees who fill critical roles such as firefighters, emergency medical technicians, advisory committees for libraries, public recreation programs, township boards and committees, and more. (Small stipends, travel reimbursement and other modest forms of financial support received by some elected and appointed township officials are not considered "pay" for the purpose of the contest.)

The award program is open to all U.S. townships, cities and counties with populations of 25,000 or less. Local governments represented by the top three winners will receive awards of \$20,000, \$7,500 and \$5,000. Municipalities represented by the top 100 nominees will qualify for a free volunteer management module that can be integrated with their website to help engage, recruit, track and retain community volunteers, along with module tech support.

Visit www.civic-volunteer.com to nominate someone from your township for their service to your community.

LOCAL UPDATES FROM ACROSS MICHIGAN

Township happenings

Algoma Township (Kent Co.) hosted a groundbreaking ceremony for the Wynalda Memorial Dog Park and Rivers Edge Park expansion, which will include playground equipment, almost a mile of trails and the township's first-ever place for dogs to play. Supervisor **Kevin Green** and Trustee **Gordon Pickerd** attended the groundbreaking, presenting a plaque created by Pickerd. A ribbon-cutting ceremony will be held once the project is completed in the fall.



Personnel and family members from Tri-Township Fire Department, serving **Brant, St. Charles and Swan Creek Townships** (Saginaw Co.), continued a decades-long tradition remembering firefighters who have passed away by placing fresh flowers and fire department flags at local cemeteries.

Chassell Township (Houghton Co.) and **Overisel Township** (Allegan Co.) were among the recipients of Community Energy Management program grants from the Michigan Department of Environment, Great Lakes, and Energy. The grants will be used for energy efficiency upgrade projects to save money and reduce carbon footprints.

Email YOUR Township Happenings to jenn@michigantownships.org. Add MTA to your newsletter mailing list! Mail to MTA, Attn. Jenn Fiedler, PO Box 80078, Lansing, MI 48908-0078, or email to jenn@michigantownships.org.

HOW CAN YOU PREDICT THE LEGAL RISKS YOUR COMMUNITY MIGHT FACE?

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- B. TAROT CARDS
- C. OUIJA BOARD
- D. ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, PC

ANSWER: D

"They are integrally involved with the day-to-day operations of the township. They anticipate what the impacts will be for the township and make recommendations on how to deal with them."

—Township Supervisor



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Diving into topics relevant to townships of any size: recovery and resiliency strategies for rural communities; comprehensive planning for the 2020's and best practices for corridor development. The Michigan State University Extension **Citizen Planner Program** offered via Zoom as an add-on.

Bonus! **Regional In-Person Meet Ups** throughout the state this fall to network and forge connections.



At the first in-person MTA Board of Directors meeting since February 2020, four new members took the MTA Board oath of office, administered by 2021 President Peter Kleiman. Pictured from top left, in clockwise order, are District 3 Director Warren Suchovsky, Lake Township (Menominee Co.) trustee; District 13 Director Glenn Rowley, Bangor Charter Township (Bay Co.) supervisor; District 14 Director Nancy Heck, Winsor Township (Huron Co.) treasurer; and District 24 Director Tom Hawkins, Raisin Charter Township (Lenawee Co.) supervisor.

classified

FOR SALE

Property—Bark River Township (Delta Co.) is selling two pieces of property: a five-acre parcel on U.S. 2 and 41 with 500 feet of highway frontage with heavy traffic; and a 10-acre parcel on Co. Rd. 535 bordering the township’s senior center, park, hiking trail and fire department that is ideal for senior living. Contact Bark River Township at (906) 466-2331 or email barkrivertwp@barkriver.net for more information.

Want to place a classified in Township Focus or on www.michigantownships.org?
Visit www.michigantownships.org/classifieds.asp for more information, email ashley@michigantownships.org, or call (517) 321-6467.

Join MTA in welcoming new Allied Service Provider



Please join MTA in welcoming **Marana Group**, a data, document and distribution management firm based in Kalamazoo, to the Allied Service Provide program at the Keystone Club level. We thank Marana Group for their commitment and dedication to MTA and township government. For more on the Allied Service Provider program, turn to page 2 or visit www.michigantownships.org/asp.asp.

Township Focus correction—The incorrect county was identified for **Escanaba Township** in the July *Township Focus*. The township is located in Delta County. We regret the error.

profile



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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 episode held:

Wednesday, Sept. 1 from noon to 1 p.m.

My Deputy & Me

Each township clerk and treasurer must have one deputy. A supervisor may have a deputy. But just what does a deputy do? And how is the township board involved? The answers may surprise you! Topics include the deputy appointment process, authority, duties, compensation and employment status.

Now You Know

Register now at <https://bit.ly/NYKmta>

Missed the August *Now You Know* about appointments to boards and commissions? Each session is recorded so you can watch (and learn!) at your convenience. Is your township subscribed to *MTA Online* at the *Premium* level? You get FREE access to EVERY *Now You Know*!

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AUGUST

By 1 Deadline for a township or local authority to file Form 5608 *Portion of 2020 Essential Services Millage Rate Dedicated for Cost of Essential Services*. (MCL 123.1353(7))

Deadline for a municipality to file Form 5613 *Millage Rate Correction for 2021 Personal Property Tax Reimbursement Calculations*. (MCL 123.1358(4))

2 *July 31 is a Saturday; Aug. 1 is a Sunday.* Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal (MTT) on or before July 31 of the tax year involved. (MCL 205.735a(6))

July 31 is a Saturday; Aug. 1 is a Sunday. Industrial Facilities Tax Report (Form 170-IFT), Commercial Facilities Tax Report (Form 170-CFT), Commercial Rehabilitation Act Tax Report (Form 170-CRA) and Obsolete Property Rehabilitation Act Tax Report (Form 170-OPRA) must be filed with the Michigan Department of Treasury Property Services Division on or before July 31 of the tax year involved.

Electors who have returned their absent voter ballot for the Aug. 3 election may submit a written request in person to spoil their absent voter ballot and receive a new ballot in the clerk's office until 10 a.m. (MCL 168.765b)

Electors may obtain an absent voter ballot for the Aug. 3 election in person in the clerk's office until 4 p.m. (MCL 168.761)

Electors who have lost their absent voter ballot or not yet

received their ballot in the mail may submit a written request in person to spoil their absent voter ballot and receive a new ballot in the clerk's office until 4 p.m. (MCL 168.765b)

3 Emergency absentee voting for election until 4 p.m. (MCL 168.759b)

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

Election.

4 Clerk delivers results of the Aug. 3 election to county clerk before 11 a.m. (MCL 168.809)

Candidates without political party affiliation who seek a partisan office at the Nov. 2 election file qualifying petitions and Affidavits of Identity by 5 p.m. (MCL 168.590c) Withdrawal deadline elapses at 4 p.m. on Aug. 9.

5 Boards of county canvassers meet to canvass the Aug. 3 election by 9 a.m. (MCL 168.821)

By 10 Ballot wording of proposals qualified to appear on ballot for the Nov. 2 election certified to county and township clerks by 5 p.m. (MCL 168.646a)

By 12 Local clerk forwards to county clerk names and addresses of candidates without political party affiliation who seek a partisan office at the Nov. 2 election. (MCL 168.321)

15 Deadline to certify 2021 essential services assessment statement and electronically submit essential services assessment in full with the state Department of Treasury without late payment penalty. (MCL 211.1057)

By 16 *By third Monday in August.* Deadline for taxpayer to file appeal directly with the MTT if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment as equalized is in excess of 50% of true cash value. (MCL 205.737(7))

SEPTEMBER

14 Summer taxes due. (MCL 211.107)

Interest of 1% per month will accrue if the payment is late for the State Education Tax and county taxes that are part of the summer tax collection. (MCLs 211.905b(9) and 211.44a(6))

Last day of deferral period for summer property tax levies, if the deferral is for qualified taxpayers. (MCL 211.51(7))

15 Deadline to amend a previously certified 2021 essential services assessment statement. (MCL 211.2057)

By 18 Clerks shall electronically transmit or mail (as requested) an absent voter ballot to each absent uniformed services or overseas voter who applied for an absent voter ballot 45 days or more before the Nov. 2 election. (MCL 168.759a)

Absent voter ballots must be available for issuance to voters for the Nov. 2 election. (MCL 168.714)

23 *through Oct. 12.* Precinct inspectors appointed by local election commission for the Nov. 2 election (MCL 168.674)

30 Clerk delivers to supervisor and county clerk a certified copy of all statements, certificates and records of vote directing monies to be raised by taxation of property. (MCL 211.36(1))

Financial officer of each township computes tax rates in accordance with MCLs 211.34d and 211.34 and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on State Tax Commission Form L-4029 on or before Sept. 30.

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Q In our recently completed audit, our “management letter” indicated that we had a “reportable condition” for a variety of internal control issues, one of which relates to our accounting software. We use QuickBooks for general ledger and payroll, and our auditors indicate that transactions can be changed in the software after they are posted. Is this correct?

Older versions of QuickBooks allow users to “turn off” the audit trail and post transactions to previous periods—thus allowing the user to change or delete transactions without leaving any record of the modification. Newer versions of QuickBooks require the use of the “audit trail” function, but still allow users to change or delete transactions.

Here are some recommendations on using QuickBooks:

- The clerk or the accounting person should NOT be the administrator of QuickBooks. The administrator has the ability to override the limited control features of the software package.
- Under company preferences, require the use of account numbers.
- Consider setting a closing date (township fiscal year-end), which requires a password to delete or post any transactions after a date (perhaps when the audit is complete).
- Run the “audit trail” report and review transactions changed or modified.
- Limit user roles. The administrator of the QuickBooks file can set up the user permissions to prevent users from deletes and changes within that user’s role.
- Consider moving from “entry level software,” e.g., QuickBooks, to more robust programs that have built-in “audit trails” and internal control features. QuickBooks allows users to delete transactions, modify payees, and post entries to closed periods. Many of the “integrated packages” designed for local units of government have control features that require period closings, and will not let users delete transactions.

Other considerations include:

- If you have multiple operating funds, QuickBooks and other software products struggle with this challenge. Software designed for government keeps the revenues,

expenditures, assets, liabilities and equity for each fund separate. QuickBooks requires multiple files or manual efforts to separate these activities as required by law using the nine-digit Michigan Uniform Chart of Accounts.

- QuickBooks has no integration from other applications such as utility billing or tax administration.
- QuickBooks reports are not designed to give users the information required by law, without setting up “memorized reports,” or exporting the data to a spreadsheet and manually completing them.
- You can run the Voided/Deleted Transactions Report, which shows a record of all deleted and voided transactions of existing transactions.

Q We can receive lower fees from the bank if we do not require cancelled checks to be returned with the monthly statement. Are we required to have the checks returned?

According to state Department of Treasury officials, local units of government are required to receive the returned checks with their bank statements as part of their record retention requirements. (See *Accounting Procedures Manual* available at www.michigan.gov/treasury.) Under the Records Media Act (Public Act 116 of 1992), electronically stored checks should meet this requirement.

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





What is the difference between a regular meeting and a special meeting?

The Open Meetings Act (OMA), MCL 15.261, *et seq.*, provides for only two types of meetings of township public bodies: regular and special meetings.

Regular meetings

Regular meetings are “regular” because they are on the schedule of meetings posted at the beginning of the year. At the beginning of each public body’s “year,” the body—like the township board—sets its schedule of regular meetings and must post that schedule within 10 days after the meeting where the schedule is set. Some township bodies, like the zoning board of appeals, might not have regular meetings every year. But the township board, planning commission, board of review, elective park commission or elective library board will always have at least some regular meetings.

A public body may change its regular meeting schedule if it needs to move dates of existing meetings or votes in a meeting to add new meetings to the schedule. The new regular meeting schedule must be posted within three days after the meeting at which the change is made, and at least 18 hours prior to the starting time of the next new meeting.

Special meetings

The only reason a meeting is “special” is because it was not on the schedule of regular meetings posted at the beginning of the year and was scheduled later because the body needed to meet between its regular meetings.



When do we have to post meeting notices for meetings?

Under the OMA, every township public body, including but not limited to the township board, board of review, planning commission and zoning board of appeals, is required by the OMA to post a public notice stating the dates, times and places of its regular meetings within 10 days after the first meeting of the public body in each calendar or fiscal year. A public body can choose to use either the calendar year or its fiscal year as its “meeting year.”

If a change is made in the schedule of regular meetings, the public body must post a public notice stating the new dates, times and places of its regular meetings within three days after the meeting at which the change in the schedule is made.

Both regular and special meeting notices must always also include the name of the public body to which the notice applies, its telephone number if one exists, and its address.

In addition, when a regular meeting is rescheduled or a special meeting is called, the public body must post a public notice stating the date, time and place of the meeting at least 18 hours prior to the meeting. The notice must be visible to the public at all times during those 18 hours for the 18-hour requirement to be met. (MCL 15.265)

Website posting

If the township has a website that includes monthly or more frequent updates of public meeting agendas or minutes, a special meeting notice must also be posted on either the homepage or a separate webpage dedicated to public notices for special meetings and accessible via a prominent and conspicuous link on the website’s homepage that clearly describes its purpose for public notification of those special meetings. (MCL 15.265)

Although this requirement does not apply to a township that does not have a website (or has one but does not post its meeting agendas or minutes there), it is important to note that when it does apply, it is part of OMA compliance and failure to meet this requirement—even if it is the only omission—can still result in the township being found to have violated the OMA. (*Spalding v. Swiacki*, ___ Mich. App. ___, Docket No. 354598, July 8, 2021)

Emergencies

The OMA notice requirements do not bar a public body from meeting in emergency session in the event of a severe and imminent threat to the health, safety or welfare of the public when two-thirds of the members serving on the body decide that delay would be detrimental to efforts to lessen or respond to the threat.



How is a special meeting called?

The OMA does not address how a special meeting is called, and you start with the authorizing statute for the specific statutory board or commission to find if there are any procedures for calling a special meeting.

Note that the OMA requirement for notice posted at least 18 hours prior to a special meeting applies to all public bodies. The authorizing statute might require additional forms of notice.

For example, here are the rules that apply to a special meeting of a township board:

General law township

A general law township board special meeting may be called

by: (1) the board at a meeting, (2) the supervisor, or (3) a majority of the board, in a written request to the clerk stating the specific reason(s). (MCL 41.72a)

MTA recommends that the board and supervisor also notify the clerk in writing when calling a special meeting, including the specific reason(s).

When the supervisor calls a special meeting, the clerk must give notice of the meeting to each board member, either in person or by leaving a written notice at the member's address. (MCL 41.72a) MTA recommends always giving each board member notice of any special meeting.

Charter township

A charter township board special meeting may be called by: (1) the board at a meeting, (2) the supervisor, in a written request to the clerk stating the specific reason(s), or (3) two members of the board in a written request to the clerk stating the specific reason(s). (MCL 42.7) MTA recommends that the board also notify the clerk in writing when calling a special meeting, including the specific reason(s).

At least 24 hours' written notice of the time, place and reason(s) for any special meeting must be served personally or left at each charter township board member's usual place of residence by the township clerk or someone designated by the township clerk. (MCL 42.7)

For a special meeting of either a general law or charter township board (not other public bodies), a special meeting notice must also include the purpose(s) for which the meeting was called. If all of the township board members attend the special meeting, then the board may address the purpose(s) listed in the notice, plus any and all business that could lawfully come before the board. But if any of the township board members do not attend a special meeting of the township board, then the board may address only the purpose(s) listed in the notice for which the meeting was called (plus the one public comment period required by the OMA at all meetings).



Where should public meeting notices be posted?

The public notice for a meeting of a township public body must always be posted at the township's principal office and any other locations considered appropriate by the public body. An OMA notice must be posted where it can be seen by the public at all hours.

Any township's public meeting notices posted on its website, cable access or social media must be done in addition to—not instead of—the physical posting of the notice at its principal office. That must be done for all meetings.

If a township does not have a principal office, the public notice must be posted in the office of the county clerk.

Note that "post" is different from "publish." "Post" means to put the notice up or make it available where people can see it; "publish" means to print it in the newspaper.



Don't some meeting notices also have to be published?

There are several types of meeting or hearing notices that are required by laws other than the OMA to be published in addition to the OMA meeting notice posting.

For example, the Uniform Budgeting and Accounting Act requires the notice for a budget public hearing to be published. Notice of the March board of review meetings must be published, according to the General Property Tax Act (but not the July or December meetings). Zoning public hearing and approval notices must be published, according to the Michigan Zoning Enabling Act.



Is a township required to post its meeting agendas?

No, a township is not required to post meeting agendas, although a meeting notice may include the meeting agenda. But, as referenced above in the case of a township board special meeting, the meeting notice becomes the agenda if any of the township board members are not present at the special meeting.

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

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Dates extended for social districts and ‘cocktails to go’

A measure enacted in 2020 to allow local governments to help bars and restaurants has been extended, allowing for social districts and the sale of certain types of alcoholic beverages for off-premises consumption if approved by the local unit.

During the COVID-19 pandemic last year, legislation was passed to create social districts, allowing customers to take food and alcoholic beverages purchased from adjacent establishments with a social district permit to a common area for consumption. A social district is a clearly designated and clearly marked area approved by the local governing body, that is shared by and contiguous to the premises of at least two qualified licensees. A commons area does not include the licensed premises of any qualified licensee.

Previously set to expire on Dec. 31, 2024, Public Act 64 of 2021, sponsored by Sen. Aric Nesbitt, (R-Porter Twp.) allows the provisions to continue until midnight of New Year’s Day of 2025 (social districts) and 2026 (cocktails to go). The intent is to allow the current provisions to continue until the end of New Year’s Day instead of New Year’s Eve.

MTA seeking input for 2022 legislative policy platform

MTA is committed to speaking on behalf of its members. This is evident in the development of our policy platform. The legislative policy objectives guide MTA’s government relations efforts, and they are reviewed and updated annually to reflect emerging issues and goals. MTA members are encouraged to review MTA’s Board-approved 2021 Policy Platform and share any proposed revisions and suggested additions by

Nov. 29. The policy platform can be found on MTA’s website, www.michigantownships.org, under “Advocacy.”

Member proposed policy changes will be reviewed by MTA committees for word selection and legality, and to ensure they conform with the Association’s overall goals and objectives. The proposed policies will be presented at the 2022 MTA Annual Meeting in conjunction with our Annual Educational Conference & Expo in April.

Contact the MTA Government Relations Department at (517) 321-6467 or legislation@michigantownships.org with questions, comments or suggestions.

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Legislative lowdown

A quick look at critical bills that MTA is following as they move through the legislative process. For a complete list, see MTA's "Legislative Action Center" on the members side of www.michigan townships.org, or look to our e-newsletters sent to all member officials.

HB 4014: Speed limits—Modifies procedure for establishing speed limits. *MTA supports.*

HB 4084: Unlawful dumping—Revises criminal penalties and civil fines for unlawful dumping of garbage. *MTA supports.*

HB 4115: Liquor license—Allows a local unit to adopt a resolution for on-premises liquor licensees to sell alcoholic liquor between 2 a.m. and 4 a.m. *MTA monitoring.*

HB 4123: Water supply—Modifies use of clean water assistance and safe drinking water assistance funds for energy efficiency water works projects. *MTA supports.*

HB 4129: Elections—Requires secretary of state to post on Department of State website a list of local clerks who are not current with continuing education training. *MTA monitoring.*

HBs 4132-4133: Elections—Creates felony penalties for knowingly submitting an absentee voter (AV) ballot application using another person's name and personal information and for submitting an AV ballot application with the intent of obtaining multiple AV ballots for a person. *MTA monitoring.*

HB 4134: Elections—Allows increase in allowable precinct size and requires permanent absent voter list. *MTA supports.*

HB 4135: Elections—Requires absent voter counting boards in cities and townships with more than one election precinct. *MTA monitoring.*

HB 4172: Firefighter cancer presumption—Extends presumption of causation to part-time, paid on-call and volunteer firefighters. *MTA monitoring.*

HB 4192: Elections/replacement candidates—Modifies the process for appointing a replacement candidate. *MTA opposes.*

HB 4197: Local preemption—Prohibits local laws that prevent local officials from cooperating with federal authorities regarding an individual's immigration status. *MTA opposes.*

HBs 4211-4212: Law enforcement—Increases penalties for disarming a law enforcement officer of a firearm. *MTA monitoring.*

HB 4285: Candidate filing fees—Makes filing fees for candidates seeking township office nonrefundable and designates use of funds for election equipment. *MTA monitoring.*

HBs 4454-4461: Solid waste—Revises current Part 115 solid waste law to create materials management plans, and places more emphasis on recycling and composting of materials. *MTA supports.*

HB 4491: Elections—Provides authority for county clerks to remove deceased individuals from the Qualified Voter File. *MTA monitoring.*

HB 4492: Elections/polling places—Expands places that can be used as polling locations. *MTA supports.*

HBs 4523-4524: Local Rail Grant Separation Program—Creates a local grade separation grant program for the separation of motor vehicle traffic and railroad traffic. *MTA supports.*

HB 4528: Elections—Provides training requirements for election challengers. *MTA supports.*

HB 4530: Elections—Eliminates May and August election dates, and creates June primary. *MTA monitoring.*

HB 4637: Township name change—Provides statutory process for approval of township name change. *MTA supports.*

HB 4722 & SB 446: Land use/local zoning preemption—Amends Michigan Zoning Enabling Act to preempt local units of government from zoning short-term rentals. *MTA opposes.*

HBs 4766-4771: Asbestos abatement—Revises laws that govern asbestos abatement in Michigan. *MTA supports.*

HB 4822: Workers' compensation—Provides for workers' compensation for COVID-19 presumption for police, firefighters and emergency medical

personnel without positive test result. *MTA opposes.*

HBs 4833-4834: Property tax—Exempts certain heavy equipment rental personal property from taxation and replaces with a specific tax of 2% on the rental of that equipment. *MTA supports.*

HB 4839: Elections—Allows a township clerk to offer an annual absentee ballot application that could be used for any or all elections held during a calendar year. *MTA supports.*

HB 4845: Elections—Requires the secretary of state to conduct signature verification training for county, city and township clerks. *MTA supports.*

SBs 22-23: Elections—Limits millage elections to November elections. *MTA opposes.*

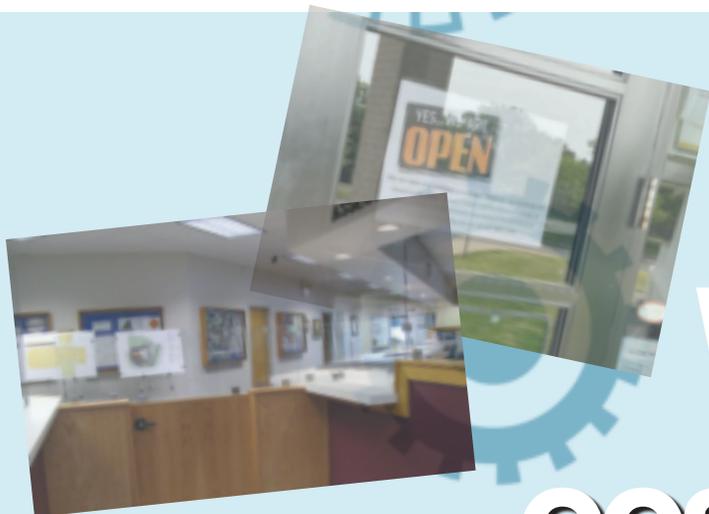
SB 61: Shoreline permits—Provides for expedited permit processing during high water. *MTA supports.*

SBs 319-320: Septic system loan program—Modifies strategic water quality initiative loan program and fund to create a municipality loan program and a resident loan program. *MTA supports.*

SBs 429-431: Land use/local preemption—Preempts local units of government on zoning and all regulation of sand and gravel mining operations, and places jurisdiction under the state Department of Environment, Great Lakes, and Energy. *MTA opposes.*

SB 442 & HB 4875: Land use—Modifies conditions under which zoning ordinance may prohibit aggregate mining. *MTA supports.*

SB 449: Unfunded mandates—Creates the Headlee Unfunded Mandates Prohibition Act specifying a local unit of government would not be obligated to provide a new activity or service or increased level of activity or service required by state law unless the state appropriates the necessary funds to the local unit of government. *MTA supports.*



Workplace considerations in the ‘new normal’

With the lifting of most COVID-19 restrictions, notable reductions in new case counts, and nearly 63% of Michiganders 16 or older with at least one dose of a COVID-19 vaccine, the state is returning to something resembling the pre-pandemic world. But with many of us spending over a year wearing masks, staying home and staying safe, it is clear that things will never be exactly as they were.

Townships, their officials, personnel and volunteers proved incredibly resilient over the past year and a half. They adapted to pandemic-related shutdowns and requirements while continuing to provide programs, services and outreach to residents. With the lifting of the remote work requirement earlier this summer, townships—like many businesses—were thrilled to resume more “normal” functions in our “ever-changing normal,” as 2021 MTA President **Peter Kleiman** would say. For some townships, the shift to in-person work occurred earlier, with township officials and staff deemed essential to continuing the critical local government functions serving their communities.

Likely officials in every township in the state have been breathing a sigh of relief that the worst of this public health crisis is, hopefully, behind us. And while Michigan’s overall case positivity rates and hospitalizations due to COVID-19 remained relatively low as of press time, other areas of the

country have been seeing rapid increases in infections—chalked up largely to the more contagious Delta variant as well as decreased precautions taken as we emerged from our COVID cocoons.

Every township is an employer (yes, every one), and has a duty to protect the health and safety of their township team, as well as members of the public who visit your township facilities. Not only must townships remain vigilant in continuing to protect employees and others from the spread of COVID-19, lessons learned from the past year may change your workplace policies, procedures and culture for the foreseeable future or perhaps even permanently.

Townships can make the call

When the broad COVID-19 restrictions in the state’s “Gatherings and Face Masks” epidemic order were lifted at the end of June, the state’s emergency workplace rules

were also rescinded, outlining only certain requirements for health care settings. The remaining workplaces—including township offices and facilities—can use their best judgement for protecting their employees from the virus. The state continues to urge employers to follow guidelines from both federal Occupational Safety and Health Administration (OSHA) and the Centers for Disease Control and Prevention (CDC). Whether your township has had workers report to the office all along, or you recently ended remote work and are bringing your full team back in person, there continue to be important considerations for townships. So, what does workplace preparedness planning look like at this point in the pandemic?

In practice, that means continuing a lot of what townships have already been doing—and following quite a bit of common sense. Early in the pandemic, townships, as employers, were required to have a COVID-19 preparedness and response plan to outline actions that would be taken upon a workplace exposure to the coronavirus, an employee's suspected or confirmed exposure, communication methods to alert impacted colleagues, health screenings, and more. While no longer required, OSHA continues to recommend that employers leave such a preparedness plan in place.

The good news is that means you can simply continue to use the same procedures outlined in your preparedness plan, with some modifications. As noted by OSHA in its "Guidance on Mitigating and Preventing the Spread of COVID-19 in the Workplace," which was updated in June, a key difference now for workplace precautions is between vaccinated and unvaccinated individuals. Just prior to *Township Focus* press time, the CDC revised its recommendations for all individuals, regardless of vaccination status, to resume wearing masks indoors in areas where there is "substantial" or "high" transmission of COVID-19. This included nearly two-thirds of counties across the country, but just 10 of Michigan's counties, as of press time, according to the CDC COVID tracker data. Those counties were: Hillsdale, Branch, Cass, Van Buren, Mason, Alpena, Kalkaska, Dickinson, Iron and Gogebic.

While some municipalities around the country are reinstating mask mandates in the wake of the Delta variant, there is no indication at this point that Michigan will follow suit with a statewide requirement. In areas where transmission is low or moderate, the CDC's current recommendations are that fully vaccinated individuals do not need to take precautions such as masking and social distancing. Township facilities are workplaces, and as such, the township board can still require these aspects and under what circumstances, if they so choose. OSHA's guidance also notes that, where all employees are vaccinated, most employers no longer need to take steps to protect workers from COVID-19 exposure.

Precautions are still needed, however, to protect both unvaccinated employees and high-risk individuals for whom medical conditions or treatments may prevent a full immune response to vaccinations. OSHA recommends that employers treat high-risk individuals as unvaccinated, regardless of

their vaccination status. Further, with township residents visiting township facilities, participating in youth and senior programs, spending time in community centers and more, there is no way to know if these individuals are vaccinated or fall in the high-risk category, and we know that children remain vulnerable. Townships should continue to safeguard against and respond to threats to health and safety. Even when COVID is behind us, some of these actions can continue to protect your employees, officials and the public from the spread of illness.

Townships should continue to consider the following in the workplace and for their employees, particularly those who are in contact with members of the public:

- Daily health screenings, including temperature checks
- Staggered start and end times to the workday, so individuals are not congregating to leave or enter the building
- Enhanced cleaning, particularly focused on high touch-points
- Encourage or require face coverings for unvaccinated individuals, including members of the public entering township facilities
- Post reminders about good personal hygiene (those hand-washing signs at the sink really do work!)
- Continue to encourage a six-foot distance between individuals, including reconfiguring workspaces
- If an employee has possibly been or confirmed to have been exposed to COVID-19, institute a quarantine (CDC recommendations remain 14 days, or 7 to 10 days pending local health department guidelines)
- Maintain proper ventilation systems (a good potential use for American Rescue Plan dollars), and ensure that vents are not clogged, dirty, or blocked by equipment or furniture
- Flexible schedules/remote work (see page 17 for more on remote work considerations)
- Encourage or require sick individuals to stay home to reduce the spread of germs to others (this is where flexible schedules or work from anywhere can come in handy!)

Ensure that your employees, and those who enter your facilities, know what is expected of them and enforce compliance. While it is certainly tempting to leave many of these practices behind (we are all ready to move on from the pandemic!), the virus is still very much present in our everyday lives and community spread is seeing an uptick. With fall just around the corner, schools resuming and people spending more time indoors, we could see cases increase, resulting in additional exposures and possible quarantines. And townships need to continue to be prepared.

Vaccinations in the workplace

Public health experts believe that vaccination efforts are the most effective avenue to put the pandemic behind us. However, the COVID-19 vaccine has become a controversial and even polarizing topic, politically, professionally and

personally. Handling discussions around and requirements for information about the vaccine can be tricky, and townships must ensure they are following all applicable employment laws while also safeguarding employees.

After the immediate flood earlier this winter and spring of eligible residents seeking out appointments to get vaccinated, the demand for vaccine has slowed to a near crawl. Ample vaccine supply is available at your nearest pharmacy or doctor's office—but the state's goal to achieve 70% of the eligible population vaccinated may not be achieved until the end of the year or later. In the past month, the percentage of vaccinated Michiganders has ticked up just one percentage point—to just over 62%. Experts, including the Protect Michigan Commission of which MTA is a member, believe that hearing from trusted community voices about the effectiveness and accessibility of the vaccine is key to boosting vaccination rates. Townships can continue to be part of this voice—both among residents and your employees.

While it is permissible for employers to require the COVID-19 vaccine for employees (with certain exemptions that must be followed), the vast majorities of townships are not choosing to go that route at this point. However, it is permissible for employers to ask employees to provide proof of vaccine, particularly for considerations such as whether the employee must wear a face covering or stay distanced from colleagues. It is important to be careful not to ask any follow-up questions that could likely to reveal employee disabilities. The easiest way to do this is simply asking to see an employee's vaccination card. You may copy the card or other documentation provided, but must maintain that vaccination information confidential as you would any other employee medical information.

Townships can also make their employees aware of opportunities to get vaccinated and provide information about the safety and effectiveness of the vaccine, which can have ripple effect throughout the community. Your township may wish to consider whether employees can use their paid leave time to get the vaccine or recover from any side effects—allowing this may help to give employees the extra incentive they need to get vaccinated.

According to Equal Employment Opportunity Commission guidance, employers can also offer incentives to employees for receiving vaccines. If your township is considering do so, you must ensure that all employees are eligible for these incentives. If an employee cannot be vaccinated due to a medical condition or a sincerely held religious belief against vaccination, offer alternative means for an employee to earn the same incentive. Consider also the extent to which you will or should provide incentives to those employees who became vaccinated even before an incentive program was created. Consult with your township attorney if your township wishes to offer vaccine incentives.

Additional things to consider

The pandemic has changed the way many of us think about gathering, working and going about our daily lives. Township employees may have continued concerns and fears about their risk to exposure, or exposing their families—particularly children and those who are unable to be vaccinated. If the state's infection rates increase this fall, it may be necessary or prudent for townships to resume some semblance of altered or remote workplace operations. It is critical for townships to continue to have a plan, and communicate that plan clearly with employees. Allow your employees to ask questions and express concerns—listen and respond, clearly and consistently.

Working together, townships can help provide a safe, stable working environment, offering confidence for both your employees and the community you serve.



Jenn Fiedler, MTA Communications Director

With contributions from Fahey Schultz Burzych Rhodes, PLC, Meridian Charter Township (Ingham Co.)

63

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Townships in the age of 'work from anywhere'

One of the more remarkable changes that came with the pandemic was the near immediate shift to remote work. While certainly many employees, especially frontline public employees, still needed to be on site to complete their work, those whose work could be completed remotely spent much of 2020 in an improvised home office within sight of their TV, fridge and bed—and within earshot of family, pets and neighbors!

As case counts dropped and the threat of COVID-19 waned in the middle of 2021, so too has the necessity of remote work, and Michigan townships began to require that their remote workers head back to on-site work. However, the sudden and massive shift to remote work for over a year will almost certainly have an impact on how, and more importantly where, township employees work for years to come.

Employee retention—and recruitment?

While employers may have been eager to return to work in person, employees may not have been as enthusiastic to return to the pre-pandemic rituals of commuting, packing a lunch and wearing something other than sweatpants. A December 2020 Pew Research study of remote workers found that 54% of those surveyed wanted to continue working remotely even after the pandemic ended.¹ That same study found that even in December, before vaccines were widely available, preference for remote work edged out concerns about contracting COVID-19 as the top reason remote workers wanted to continue teleworking. It stands to reason then that many township employees who are returning from extended remote work arrangements will miss the comfort and convenience of working from home.

Your township may wish to consider adjusting to this new normal by showing some flexibility about where township work is completed, even if COVID-19 is not the driving force behind that. While perhaps fairly novel in the public sector, private-sector employers have been instituting flexible work policies, or part-time remote work policies, dating back to before the pandemic. Township employers may need to

do the same to retain good employees with the institutional knowledge that township operations depend on, especially if private-sector employers are lurking with promises of flexible work schedules. In one study, 28% of American employees surveyed said they were “very likely” or “likely” to consider finding a new job if forced to return to on-site work full time.² These strong preferences for remote work are most pronounced amongst parents who have young children still at home.³

The flip side of this is likely also true. Potential new hires may be just as interested in your flexible work policies as in the benefits that the public sector has traditionally relied on to attract high-quality talent. Townships that are less able or willing to make some of these fundamental changes may very well face shallower talent pools than before.

If your township finds itself struggling to retain or recruit employees, consider whether your work must be done in person, at all times. Certainly, many township operations cannot be made remote. Technology is a long way off from allowing the members of a paid-on-call fire department to put out fires from their living rooms. But, for those operations that do not require in-person attendance, even if only part of the time, it may be wise to strongly consider whether flexible work arrangements do—or can—make sense for your operations.

Employee engagement and workplace culture

The mass move to and momentum to stay with some form of remote work may also have its downsides. While the long-term effects of widespread remote work cannot yet be known, there is good reason to think that connections between employees and their job and with other employees could



While employers may have been eager to return to work in person, employees may not have been as enthusiastic to return to the pre-pandemic ritual. Your township may wish to consider adjusting to the “new normal” by showing some flexibility about where township work is completed, even if COVID-19 is not the driving force behind that.

suffer because of remote work. For many public employees, the bonds they make with their coworkers, department heads, elected officials and residents are crucial to their desire to stick around and become long-term, high-achieving members of your team.

A Gallup poll published in August 2020, near the beginning of the remote work experience for many, found that employees who work somewhere other than near their direct manager are 10% less likely to believe someone cares about them at work, 10% less likely to believe their contributions are recognized by others, and 5% less likely to believe their opinion counts in discussions with coworkers.⁴ It is simply human nature to feel distant from those you work with when your interactions are purely through phone speakers and laptop screens.

Remote workers are less likely to have free-flowing work interactions. Most of us have had the experience that remote interactions, unlike those in-person, are difficult to (successfully) accomplish spontaneously and only proceed when the objective of the interaction is clear from the start. Contrast that with natural, in-person interaction wherein employees may stop into coworkers' offices or cubicles for a quick chat, only to end up collectively working through whatever problem is hampering township operations. There is simply no way to avoid the fact that employees who work remotely will miss out on plenty of opportunities to interact with coworkers, have impromptu collaborations on work, and stay up to date on the “water cooler chat.”

For that reason, it will be critical that township employers that allow remote work going forward find ways to keep remote staff engaged. When speaking with remote workers, be sure to discuss things outside of work and avoid the impulse to make calls or video chats hyper-efficient at the expense of social interaction. If remote staff are able and willing, in-person social events should be regularly scheduled. Even if in-person social events are not feasible, explore ways to engage socially on video conferencing platforms. Keeping a regular schedule of these virtual social events can keep your township team connected regardless of where your employees are working. Even if your full staff will not be working in the same location, they should have opportunities to see those they work with to catch up and blow off some steam.

Of course, many employees also see noticeable benefits in working from home. Employees appreciate the added flexibility of skipping the commute and being able to complete brief household chores during work breaks. And the benefits do not exist solely for the employees either. Studies have shown that remote workers are actually *more productive* than their on-site counterparts.⁵ Flexible arrangements also free up physical space in the township hall or may reduce the need to expand office space. So long as remote workers stay engaged, townships may end up with happier, more productive employees if remote work is allowed and supported.

Crafting a flexible work policy

Even if your township allows flexible work arrangements, keep in mind that you can tailor them to fit your operational needs. For example, many employers want to ensure that all employees, regardless of location keep similar work hours so that everyone will be available at the same times. Your flexible work policy could require certain hours be kept and your township could monitor that by ensuring that employees remain connected to whatever electronic communication platform you use for those working hours. You will also need to ensure that your township is meeting its legal obligations as to wage and hour issues (such as overtime); you should consider the use of some electronic time-tracking system so that remote employees can be held to normal timekeeping policies. To keep your costs down, you may also wish to prohibit overtime work without prior authorization, as the ability to work longer hours is much more convenient for those who can work from home.

Your department heads or elected officials should also be sure to monitor the progress of individual projects and employee production. Where in-person check-ins may be easy and impromptu, it will take deliberate effort by your township's leaders to ensure that employees are on task. You can, and should, have the same expectations for timeliness and quality of work regardless of where an employee works.

With all of these considerations, you should try to remain flexible. Some employees may want a remote work arrangement because it allows some variation in work hours that fits their lifestyle more comfortably. For example, employees with small children at home may need to break up their day differently than those with fewer in-home tasks during the workday. While standards should be set for those who work remotely, try to craft arrangements that give employees some flexibility to get their work done in a manner that fits their remote work goals. In essence, unless an employee's requested flexibility imposes some difficulty on your operations, you should consider allowing that flexibility.

Remote work as required by law?

There is at least one means by which employers might be required to permit remote work, even if they otherwise might not be inclined to do so. As many township officials undoubtedly know, the Americans with Disabilities Act (ADA), and its state counterpart, the Michigan Persons with Disabilities Civil Rights Act (PWDCRA), require that employers provide "reasonable accommodations" to employees with disabilities to ensure that those employees can perform the essential functions of their job without serious limitations.

Many labor and employment attorneys, ourselves included, expect that employers of all kinds will begin to receive requests for reasonable accommodation in the form of remote work. The ADA and PWDCRA require very detailed, case-by-case analysis, so it is not possible to say which employees with which disabilities will be able make strong claims that they are entitled to remote work. No matter the popularity of remote work, the Equal Employment Opportunity Commission (EEOC) and the courts are unlikely to make remote work a catchall accommodation available to any employees with disabilities. Instead, employees whose disabilities make it difficult to reach the workplace, perform duties in the workplace, or whose work from home makes their duties substantially easier may be well positioned to make those arguments. Employees who have underlying medical conditions that make them especially susceptible to serious COVID-19 infection or whose underlying medical conditions make vaccination unsafe or less effective, are most likely to make successful claims to work remotely. By contrast, mere preference for remote work, even if the employee is disabled, or fear of contracting COVID-19, are not enough to make remote work a required accommodation.

If an employee is unable to articulate why on-site accommodations would be inadequate, your township will have more flexibility to deny work-from-home requests and instead find reasonable accommodations that permit on-site work to continue. That means that if an employee cannot articulate why on-site work triggers or aggravates a condition or why work is much easier to perform remotely in light of the disability, there may be space for your township to argue that there are on-site accommodations that adequately address those limitations. The EEOC has issued guidance

that indicates an employee's successful remote work during the pandemic will be a relevant, though not determinative, factor on its own to show that remote work is a reasonable accommodation.⁶ Of course, township employers are free to grant remote work as an accommodation if they wish, even if not required by law. Any requests for reasonable accommodation should be discussed with your township's employment counsel.

No one-size-fits-all approach

While we are still not totally living in a "post-pandemic world," the country and this state continue to make strides toward returning things to a pre-pandemic condition. But remote work appears to be one of the areas in which a return to pre-pandemic life may not be possible or, for many, desirable. With dramatic changes to how many township employees worked for much of 2020 and the early parts of 2021, it is reasonable to expect that remote work is here to stay—one way or another. Your township's ability and willingness to permit at least some remote work may be a critical factor in retaining and recruiting the best employees who will provide the best services to your residents. On the other hand, long-term remote work can have isolating effects on employees who miss out on the interactions they would otherwise have with their coworkers. That lack of engagement may result in sub-standard work and fraying of the bonds that hold employees to their work. Finally, your township may end up granting remote work not as an intended policy, but as a reasonable accommodation and you should be aware of that possibility and ready to proceed if any such requests are made.

There are both benefits and drawbacks associated with allowing remote work. While there is no right answer or one-size-fits-all approach and there is much still to be learned about the impact of remote work, townships can consider whether remote or flexible work policies strike the right balance for their operations.



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END NOTES

¹Pew Research Center, How the Coronavirus Outbreak Has—and Hasn't—Changed the Way Americans Work, Dec. 9, 2020

²McKinsey & Company, What Employees Are Saying About the Future of Remote Work, Apr. 1, 2021

³Id.

⁴Gallup, Remote Work: Is It a Virtual Threat to Your Culture?, Aug. 25, 2020

⁵Nicholas Bloom, James Liang, John Roberts & Zhichun Jenny Yink, Does Working from Home Work? Evidence from a Chinese Experiment, THE QUARTERLY JOURNAL OF ECONOMICS (2015) pgs. 165-218

⁶EEOC, What You Should Know About COVID-19 and the ADA, the Rehabilitation Act, and Other EEO Laws, updated June 28, 2021

COVID-19: Looking back—and ahead

Whether its online meetings, how we react to health scares or welcoming residents back to township facilities, COVID-19 has changed us, our communities and residents. Officials are looking back—and ahead—at the impact of the pandemic. Here are just a few of their reflections.

“Chikaming Township will be redesigning our front foyer area. We will be closing it in with windows between our staff and the public. The pandemic made us realize how vulnerable we were; our only recourse at the time was to lock the front door. We are looking forward to having a healthier environment for all. We are also exploring continuing Zoom meetings along with in-person meetings. The public would like to see us continue, as it gives them additional opportunities to listen to our meeting.”

—**Paula Dudiak**, Clerk
Chikaming Township (Berrien Co.)

“Township services remained as normal as possible in Fruitport Township, with very little hardship on residents or employees. Fortunately, we have many opportunities for our residents to make utility, tax and any other payments such as mail, 24/7 drop box, Direct Pay Program, credit cards and/or the township’s bank. We staggered times when employees came in, so work continued to get done at the township hall and we didn’t have any of the headaches trying to set up our employees to work from home.

As soon as we were able, we opened up the township hall and simply put the (1) pre-work entry screening, (2)

signage for masks and social distancing and (3) sanitation procedures in place. We hit snags, like everyone else, but fortunately, we have a great team here and we made it through!”

—**Rose Dillon**, Treasurer
Fruitport Charter Township
(Muskegon Co.)

“While our meetings are back to in person, we are leaving the Zoom link in place to provide our residents with access to our meetings from the comfort of home. We will continue that practice as long as it proves useful to our residents.

“Our reaction to sickness has certainly changed. [Recently] someone in our office reported to work and then started to feel a sore throat and fever coming on. She immediately went home and the rest of us began sanitizing like COVID was back. It was a reminder that sanitary practices are still important. During the COVID crisis, we added devices to our heating, ventilation and air conditioning systems that kill germs as they pass through the system as well as on surfaces throughout the building. We were thankful for those devices as we fired up the fans on all three units.”

—**Dennis Brennan**, Supervisor
Putnam Township (Livingston Co.)

“Zoom meetings were not all that bad, and sometimes even preferable for certain agenda items/meetings. Our planning commission performed well and we were fortunate to have our clerk serve as ‘Zoom coordinator,’ which really is a required add-on role. We are, however, all glad to be back to ‘normal’ meetings and the faster pace with not having to do roll call votes for everything. Should things get bad again, we can certainly go back to Zoom with minimal consequence.”

—**Tim Vander Meulen**,
Planning Commission Chair
Richland Township (Kalamazoo Co.)

“I am proud that we implemented expanded online payments and other services immediately when we were shut to the general public. I am just as proud that, looking at the data, we realized quickly that we could return to work in person serving our residents and we were among the first municipalities to do so. We are happy to be back to normal. Just last month, we held our Hamburg Family Fun Fest, which had to be canceled last year. It was a wonderful community event and was very well-attended. We ARE back to normal.”

—**Jason Negri**, Treasurer
Hamburg Township (Livingston Co.)

An American flag is draped across the top of the page, with various US dollar bills (including \$100, \$50, and \$20) scattered underneath it. The text 'FAQs on ARPA' is overlaid on the right side of the image.

FAQs on ARPA

When Congress approved the American Rescue Plan Act (ARPA) this spring, its intention was to provide relief to all communities and states following the worst public health crisis in more than a century. Perhaps an unintended consequence was the amount of confusion and questions that resulted, particularly as communities considered and undertook the application process required to request the funds.

In Michigan, nearly every township is considered a “nonentitlement unit of government” (NEU)—a community with a population under 50,000. Unlike Michigan’s eight largest townships (called “metropolitan cities,” for ARPA purposes), which requested their Coronavirus Local Fiscal Recovery Funds through ARPA directly from the U.S. Department of Treasury, NEUs were required to submit their request to the state. Deadlines were included in the federal ARPA language, and after receiving the necessary guidance and information from the federal government, the Michigan Department of Treasury created a system and process by which NEU municipalities could request and receive their share of the money. The turnaround by which Treasury asked that NEU requests be submitted was quick—just under three weeks from when the online submission portal opened on July 7, until the requested July 27 deadline.

While this information was not available as of press time for the July issue of *Township Focus* magazine, we did let townships know in that issue that the timeframe would open in early July and would be tight, and to watch MTA’s other publications for updates. Details and guidance were shared

in *Township Insights* weekly newsletters, MTA eblasts, and on our website, social media and in *Community Connection*. We will continue to provide townships with information as it becomes available and as townships move through the process of receiving and determining the best use for the funds. Here is a look at some commonly asked questions.

We didn’t apply for funding by the state’s requested July 27 deadline. Now what?

Due to deadlines in the federal ARPA, state Treasury asked that all NEUs submit their request to access funding by July 27. However, just prior to *Township Focus* press time, Treasury stated that townships that did not meet that requested deadline should continue to work on their application documents and submit them as soon as possible via www.michigan.gov/arpa. They also indicated that they would be reaching out to non-respondent NEUs. A date when the application portal would be closed was not given by Treasury as of press time. At this point, MTA encourages townships to visit the state’s website to see if applications are still accepted, and watch our communications for updates.

feature

Your township's decision during this time is final. There is no second chance if your board later changes its decision not to request to access the funds. The allocations for non-responsive NEUs (ie, those that "did nothing") will be reallocated by the state among other qualified NEUs that submitted requests to receive the funding—keeping the money at the local level.

Just a handful of NEUs specifically "declined" the funding, which sends the money back to state of Michigan coffers, for the Legislature to determine how it will be spent during the usual budget appropriation process.

We did apply for the funding by July 27. Now what?

While state Treasury had initially indicated that amounts would be transferred to NEUs within two weeks of receiving the request submission, via the state's SIGMA system (the same system by which most townships receive their revenue sharing payments from the state), as often happens with new ventures, the process ended up taking a bit longer than anticipated. As of press time, the state had begun reviewing the submitted information for each NEU to ensure that it is complete and accurate. Following review, payments will be distributed by the state on a weekly basis.

Townships that receive revenue sharing payments in the mail via paper check can also receive their ARPA allocation via check. All other payments will be made through the SIGMA system; townships were asked to verify township account information as part of the application process.

What can we use the money for?

While there are four very broad stated uses for the ARPA funding, in practice, there is great flexibility for how your township can use this money. MTA's Federal COVID-19 Relief Funding webpage, www.michigantownships.org/covidrelief.asp, includes fact sheets and FAQ documents from MTA, the National Association of Towns and Townships and U.S. Treasury that outline possible uses for the funding. None are an exhaustive list. Among ARPA's intent was to help alleviate the impact of the pandemic on Michigan's communities, and allow townships to be creative and innovative in putting the dollars to use in a way that best serves your residents and other impacted populations and stakeholders.

It is crucial to note that any uses must be lawful township expenditures under Michigan statute. The funds can be used for costs incurred beginning March 3, 2021.

The following are just a few examples:

Allowable Use #1: Responding to the Public Health Emergency/Negative Economic Impacts

- Ventilation systems
- Personal protective equipment purchases
- Public communication efforts
- Rehiring township staff, to pre-pandemic staffing levels

Allowable Use #2: Premium pay for essential workers

- Includes public safety staff
- Other positions can be added as long as they are deemed critical to protect the health and well-being of residents
- Can include additional pay up to \$13/hour (retroactive pay is allowed)
- May not exceed \$25,000/person

Allowable Use #3: Revenue loss (can be used for most township services)

- Providing police, fire and public safety,
- Maintaining roads, bridges, township hall/facilities, parks and recreation facilities, utilities
- Modernization of cyber security, including hardware, software and protection of critical infrastructure
- Election equipment
- GIS mapping systems and programs
- Environmental remediation

Allowable Use #4: Investment in water, sewer and broadband infrastructure

- Drinking water/sanitary facilities
- Control non-point sources of pollution
- Improve resilience of water infrastructure
- Green infrastructure
- Investments in broadband to unserved/underserved populations

Townships with a Qualified Census Tract (QCT) have additional uses to help offset impacts on the hardest-hit populations, including low-income communities. For a listing of townships with QCTs, visit www.michigan.townships.org/covidrelief.asp.

But we weren't financially impacted by the pandemic. How can we tell if our township lost revenue due to COVID?

While some may believe their township didn't lose revenue due to the pandemic, it is important to remember that the full impact is continuing to be realized—and will be for years. State Treasury believes that, due to how the loss formula is calculated, all townships will have some revenue loss and recommends that *all* townships run the formula to calculate this loss. By demonstrating revenue loss, townships can use ARPA funds for most current township services. Revenue loss calculators are available on MTA's "COVID Relief" webpage.

Townships can calculate the extent of reduction in revenue as of four points in time: Dec. 31, 2020; Dec. 31, 2021; Dec. 31, 2022; and Dec. 31, 2023. (*Correction:* The July issue of *Township Focus* incorrectly stated that revenue loss through 2024 could be calculated. While that figure will be calculated in 2024, the final year for which loss can be determined is 2023.) The calculation assumes at least a 4.1% growth adjustment for each year. So, even if you lost no funding, you could still see a "revenue loss" due to the 4.1% assumed annual growth rate. You do not have to prove that revenue loss is due to COVID-19; any loss is presumed to be due to the pandemic.

Is there a deadline to spend the money?

According to U.S. Treasury's "Interim Final Rule" on ARPA, townships must determine how they are going to use the funds—or "obligate" the funds—by Dec. 31, 2024. However, there is an additional two years—by Dec. 31, 2026—to fully expend the money.

What are the reporting requirements?

NEUs must submit one annual projects and expenditures report each year by Oct. 31, starting this year. Townships also must include documentation to verify top-line budget amounts. Townships that expend more than \$750,000 in federal money in a fiscal year will be subject to audit.

The eight largest Michigan townships that fall under the "metropolitan cities" category must submit an interim report by Aug. 31, 2021, with expenditures by category, as well as a project and expenditure report by Oct. 31, 2021, and 30 days after the end of each quarter thereafter.

How do we account for the funds when we receive them?

State Treasury issued *Numbered Letter 2021-3* to outline how townships can account for the funding. According to the letter, townships should use the revenue account **528—Other Federal Grants** for recording the receipt of this funding revenue. It is acceptable to point off this account if desired.

When this revenue would be recorded depends on several items for each township, including fiscal year-end and when the grant has been officially executed. No funds may be accrued back to a fiscal year that ended before

March 11, 2021, the date ARPA became law. No revenue may be recorded until both of the following occur: 1) an award has been executed and 2) eligible expenditures are incurred. Townships should record these transactions (both revenues and expenditures) within the funds that applicable expenditures were incurred. "ARPA funds are restricted based on the nature of the applicable fund," the letter noted.

Refer to the letter, available on both MTA's and state Treasury's ARPA webpages, for examples of fund-based financial statement journal entries, including when funds are received and expenditures are incurred or when expenditures are not incurred.

If we don't use all the money, will we have to return it?

Yes. While state Treasury has stated that this will be the case, no process or procedure for returning any unused money has been determined. U.S. Treasury's FAQ document, as of press time, makes just one mention of returning funds, in a question on recording keeping that states, "Financial records and supporting documents related to the award must be retained for a period of five years after all funds have been expended or returned to Treasury, whichever is later."

Here to help

It is also important to note that this information is based on U.S. Treasury's "interim final rule" for ARPA; a final rule has not yet been released. MTA will continue to provide information to our members throughout the upcoming weeks, months and years, as this relief funding is put to use to better communities in all corners of the state.



PLANNING
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BUILDING

From plan to reality— and everything in between. We can help you get there.

Building codes. Regulation. Zoning Administration. Our team of professionals are experts at making sense of the intricacies that ensure that spaces are safe, functional, and built in accordance with existing laws and ordinances. We assist city officials with code enforcement, inspections, plan review, and more; on-site and remotely. Let us handle the details to help your community achieve its goals.

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upcoming MTA event

REGISTRATION INFORMATION

UP North Summit

Join fellow officials from across the state **Sept. 13-14** at MTA's *UP North Summit*. Held at the Island Resort in Harris (west of Escanaba), this event offers excellent networking opportunities and premier educational programming.

Useful tips and tools

The program boasts four informative general sessions on topics relevant to the entire township board, and eight breakouts featuring something of interest for each office. Descriptions appear in registration materials at <http://bit.ly/MTASummit>.

Mini expo

Our Northern Market is designed to connect you with providers of products and services that can help your township run more efficiently. Network with vendors, get your questions answered and you may even win a prize!

Post-Summit class

Stay after the Summit to continue learning! Add on our three-hour evening class designed to take you in-depth on cemetery management and administration.

Evening activity

After a full day of intensive education, we know you'll be ready to get out of the classroom and into the great outdoors. Monday night's dinner features food, festivities and fun!

Entertainment sponsored by



Dinner sponsored by



2021 Summit Sponsors



Many sessions qualify for credit in MTA's new *Red Book Ready* learning series. Enrollees also earn two elective credits just for attending. *Township Governance Academy* candidates earn four elective credits for attending. No project required!



Cancellations & substitutions

Written cancellation requests received at the MTA office by Aug. 27 will receive a full refund. No refunds will be issued thereafter. You may substitute another individual from your township for your registration at any time without incurring a charge; please notify MTA of the change.

Summit Registration Form

Name & Title _____ Email _____

Township _____ County _____

Daytime Telephone _____

Copy this form for additional registrants. Discounted lodging is still available. Make your reservations at the Island Resort by Aug. 27. Call 877.475.7375 and tell them you're attending MTA's UP North Summit or use group code 6173..

Payment must be received for registration to be processed.

- Check enclosed (payable to MTA)
 Charge to: (circle one) MasterCard VISA

Card # _____ Expires _____

Print Card Holder's Name _____ Signature _____

In-Person Summit (Sept. 13 & 14)

Includes all sessions, meals, refreshments and activities

	By Aug. 27	Aug. 28-Sept. 3	After Sept. 3
<input type="checkbox"/> Regular rate	\$220/person	\$240	\$260
<input type="checkbox"/> Premium subscribers pay	\$176/person	\$192	\$208

Virtual Summit (Online Only)

Includes recorded version of all sessions and handouts

	By Sept. 7
<input type="checkbox"/> Regular rate	\$199/person
<input type="checkbox"/> Premium subscribers pay	\$159/person

Add on: Cemetery Management (Sept. 14 from 5 to 8 p.m.)

Evening class (in-person only); includes dinner

	By Aug. 27	Aug. 28-Sept. 3	After Sept. 3
<input type="checkbox"/> Regular rate	\$99/person	\$119	\$139
<input type="checkbox"/> Premium subscribers pay	\$79/person	\$ 95	\$111

Single-day Summit rates:

Includes that day's sessions, meals and activities; separate registration required for Cemetery class **Check the day you're attending:** Sept. 13 OR Sept. 14

	By Aug. 27	Aug. 28-Sept. 3	After Sept. 3
<input type="checkbox"/> Regular rate	\$135/person	\$155	\$175
<input type="checkbox"/> Premium subscribers pay	\$108/person	\$124	\$140

Guest dinner and evening activity only:

\$40/person Guest name: _____

TOTAL DUE: \$ _____ *Above rates are for MTA members; non-members, call MTA for rates.*



Send your completed registration form with payment to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax: (517) 321-8908. Or register online at <http://bit.ly/MTASummit> Questions? Call (517) 321-6467.



Effective
strategies

Practical
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Clerks' Retreat
October 13-14

Trustees' Retreat
October 24-25

Treasurers' Retreat
October 26-27

**Planning & Zoning Team
Retreat**
October 27-28

Supervisors' Retreat
October 28-29

Connect with MTA and your fellow officials
face to face this fall for two days of
exclusive learning, networking and fun!

No one understands townships or your roles and responsibilities like
the Michigan Townships Association. That's why we've created our
unique **Professional Development Retreats** with
education and information designed specifically for YOU.

As a leader in your community, you are expected to have **solutions**
for a wide variety of challenges. How do you ensure you are
equipped to anticipate, and develop **strategies** to overcome,
virtually any situation that arises?

Join MTA, your colleagues and other municipal experts at the
Bavarian Inn Lodge in Frankenmuth this October. You'll walk away
with insights tailored to your role in the township and
connections that will last a lifetime!



Registration materials are coming soon! Visit <https://bit.ly/MTAretreats> for
details, downloadable forms and links to online registration.

Save \$60 off full-program rates by registering your deputy, a fellow trustee or
planning commission member! Discount applies to second registrant who is
attending the same Retreat.

‘What a great thing to be part of’

Restored historic bridge finds new home in Pokagon Township

Pokagon Township (Cass Co.) is proud of its historic ties and places. And rightfully so.

Not only is the township one of the first communities established in the county, in 1829, it is also home to the “Old Rugged Cross” church where the famed hymn was sung in its entirety for the first time. Its Old Tavern Inn is also the oldest Michigan business still operating in its original building, which first opened in 1835 as a stagecoach stop.

The township was recently recognized for another piece of Michigan history in its borders—and one that took quite a route to get there.

‘Worth the wait’

The township was honored with a 2021 Governor’s Award for Historic Preservation from the Michigan State Historic Preservation Office (SHPO), for the Pokagon Township pony truss bridge project, which brought a near century-old state infrastructure relic to the community.

It is the second time that the township has been honored with a Governor’s Award for its preservation efforts—after receiving the award with the Old Rugged Cross Foundation in 2013 for efforts to rehabilitate and restore the First Methodist Episcopal Church of Pokagon Township. This June, township officials and others were celebrated at a virtual awards ceremony, attended by Gov. Gretchen Whitmer,

lawmakers and others, to recognize outstanding historic preservation efforts.

While the preservation and restoration bridge project began nearly 10 years ago, it was, according to Supervisor **Linda Preston**, “worth the wait.”

One of dozens of bridges built to a standard design in the 1920s, this camelback truss bridge was the last remaining of its type on the state trunkline system in Michigan. Built in 1923, it was originally located halfway across the state in Wayne County, spanning the Rouge River on Telegraph Road in Detroit. “I believe Henry Ford must have driven across this bridge,” Preston mused.

With an increase in Detroit area traffic, the young bridge was repurposed in 1938 with funds from the Public Works Administration, part of President Franklin D. Roosevelt’s New Deal following the Great Depression. It was reassembled over the Prairie River in rural Saint Joseph County to carry M-86 traffic for the next 75 years.

By 2011, the bridge no longer met current standards—it was too narrow for the traffic volume and couldn’t be widened due to its steel structure. Its replacement was planned, but state Department of Transportation (MDOT) officials also knew this piece of Michigan’s historic infrastructure had to be saved.

MDOT began looking for a local partner to find the bridge a new home, and found one just 50 miles away. The department reached out to the Cass County Road Commission about a location in the township. When Preston got the call to see if the township was interested in receiving the historic truss bridge, she didn't hesitate. She told them, "We're in."

"It adds to the history of the township," she said. "They needed to find a new home for this bridge and we were the fortunate ones to be selected."

The township site—on Crystal Springs Road over the Dowagiac River—was considered ideal. The location, with limited traffic, allowed the bridge to be rehabilitated with rivets, in compliance with the U.S. Secretary of the Interior's Standards for Rehabilitation.

The road commission worked with MDOT to secure funding for the \$4.9 million project, including through the federal Alternative Transportation Program and the state's Local Bridge Program. Ultimately, the county had to chip in just \$7,800 for the bridge project—bringing a priceless asset to the community.

In 2017, the bridge was carefully disassembled and taken back across the state to Troy, where the steel was cleaned or replaced where needed. Skilled riveters replaced nearly 1,400 hot rivets, in the same manner as the bridge was originally constructed nearly 10 decades ago. The steel was reassembled on new piers and given a fresh coat of bright blue paint.

Throughout the project, MDOT, the road commission and the township consulted with residents and other stakeholders in the community. After a year of restoration, the near-century old bridge was ready to be moved to its new home. A ribbon-cutting ceremony was held to celebrate when the bridge reopened to traffic in 2018, with township officials, road commissioners, representatives from MDOT, SHPO and the neighboring Pokagon Band of Potawatomi, as well as community members.

Preserving the past for the future

In addition to receiving the 2021 award from SHPO, the project also earned the 2020 Project of the Year award in the "historic preservation" category from the Michigan Chapter of American Public Works Association. The township has received accolades for another bridge project crossing the Dowagiac River, after the Southwest Michigan Planning Commission's 2020 Graham Woodhouse Intergovernmental Effort Award was awarded to six entities, including MDOT, the Pokagon Band and Michigan Department of Natural Resources, that collaborated on the Sink Road Bridge Replacement Project. The projects are a demonstration of the township's commitment to partnering to improve the place they call home.

Both motorists driving over the truss bridge, as well as kayakers or canoeists who set out from one of the township's two launches and paddle under the bridge, are enjoying the new community landmark. "Our entire community feels that this is a great addition, that adds to the beauty and history of our township," Preston said. "What a great thing to be part of."



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Bangor Charter Township

Bangor Charter Township (Bay Co.) was organized on March 22, 1859, becoming the third township in the county. At the time, the township included present-day **Fraser, Kawkawlin** and **Monitor Charter Townships** (Bay Co.). The township sits on the entry point for the Saginaw and Kawkawlin Rivers. It has the largest population of all Bay County townships, with a 2010 Census population of 14,641.



The first town meeting was held April 7, 1859. The township name was chosen by Thomas Whitney who was from Bangor, Maine and owned a mill on the east side of the river. In the 1880s, the township had three coal mines in operation. The historical population of the township was mostly near the Saginaw River, along and near Marquette Street, which included a number of small merchant businesses.

Today, the township maintains a full-service fire department operating out of two stations. The department provides fire suppression, emergency medical service and hazardous materials response to protect a wide area from the Bay City Town Center to the Bay City State Park. The department is expecting to take delivery of a new Rosenbauer fire truck this summer.

Bay City State Park, located in the township, is home to one of the largest remaining freshwater, coastal wetlands on the Great Lakes, the Tobico Marsh. More than a thousand feet of sandy beach and over 2,000 acres of wetland woods,

wet meadows, cattail marshlands and oak savannah prairies make it an ideal staging area for migratory birds. The park is known for its variety of bird life and as a haven for wetland wildlife and plants. Campers and visitors frequent the state park campground and beach throughout the summer. Walkers, runners and bicyclists fill the Bay County rail trail paths. More than 400 boats competed in the 2021 Bassmaster College, High School, Junior Tournament held in June at the township boat launch.

Bangor Charter Township teamed up with the Michigan Department of Environment, Great Lakes, and Energy and national nonprofit The Recycling Partnership to introduce a first-of-its-kind community-wide project aimed at improving the quality of materials residents recycle in their curbside bins. Funded with a grant, the Feet on the Street cart-tagging recycling campaign features education and outreach activities throughout the township.

The township is also active in assisting with puppy adoption through the County Animal Control & Adoption Center. Township officials puppy-sit in their office and spoil our four-legged friends with a full day of love and attention. Forever-home applicants are solicited through the township Facebook page with an 100% adoption rate to date.





Introducing MTA Online LGL (Local Government Law)

MTA has created an online learning package for municipal attorneys! We're dedicated to helping township legal counsel **develop and maintain the knowledge and skill** needed to provide competent representation to townships. When a firm purchases an annual subscription, **EVERYONE** gets access to **ALL of the recorded courses featured in our Online Learning Center**—with no additional “per person” fees—for one year. The price? Just \$2,900. What courses are included? We're glad you asked!

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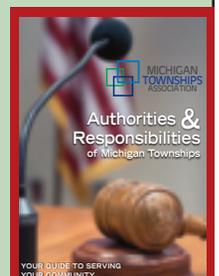
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