

Michigan Township Focus

DECEMBER 2020

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

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MTA Official Publication of
the Michigan Townships
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mission statement

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



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MDHHS COVID-19 order enacts ‘three-week pause,’ additional orders focus on workplace safety

An emergency order from the Michigan Department of Health and Human Services enacted a three-week “pause” targeting indoor gatherings and other group activities in an effort to curb rapidly rising COVID-19 infection rates. Additional orders from state departments focus on workplace safety during the pandemic.

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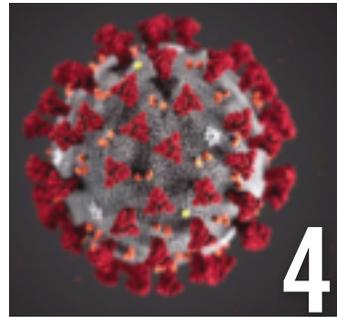
The answer to uncertainty: Long-term financial planning

Townships have been working hard to steady the ship after COVID-19-related closures in the spring, and many are still operating in survival mode. But survival mode isn’t sustainable in the long run. Creating a financial forecast, however, can help.

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Inspiring tomorrow’s local leaders

This year’s recipient of MTA’s Robert R. Robinson Scholarship was inspired by his two summers as a township intern to pursue a career serving local government—and to value the form of government closest to the people.



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president's round table

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Focus on the finish

John Nash, a township supervisor friend, and I spoke this month, and in passing he mentioned he'd qualified for the World Half Ironman (combined swim-bike-run race) Championship in New Zealand. It was cancelled and now he wonders if the 2021 event in Utah will be, too. He's disappointed because at 77 years old, he wants to get in as many more races as he can.

Our conversation helped me reconsider how I think about this pandemic period. Like many of us, I had been very optimistic after this summer's caseloads declined. I'd looked forward to us all reaching important milestones to normalcy in the near-term. For example, our education team hoped to offer our upcoming *New Officials Training* as face-to-face sessions. Until October, that seemed possible. Now, our staff experts are preparing to welcome your new board members and introduce them to township government with a high-quality virtual learning experience using our excellent, easy-to-use online learning system.

The steep trajectory in new cases and deaths has led to townships once again closing their facilities and holding virtual meetings for the "pause" period or even well into January. As effective leaders, we must take what we learned about our communities' needs during the initial surge and reapply those lessons again in this extended crisis.

So, my new way of thinking of the pandemic is that we have all been in a marathon race, and not a series of disappointing sprints. Unlike John, I haven't run a marathon (yet). I do know from friends and ESPN that the race stages have specific emotional phases: excitement, boredom, optimism, doubt, pain, exhaustion and relief. Many of us felt some or all of these since March. Our communities' residents, businesses and other stakeholders have, too. Here those phases come again, they tell us, with greater intensity, anxiety and suffering. Our first responders again face heightened risk of exposure. Our township office teams, our first responders, our building inspectors, our code officers and other essential workers need to be protected.

As leaders your community relies on, **focus on the finish**. The vaccines will arrive. The cases will peak and decline for good. Protect your teams as best you can, provide them with safeguards and coaching to help them push through.

As we bring 2020 to a close, we are fortunate to have MTA faculty member **David Helisek**, a CPA and partner with Plante Moran, contribute our cover story on planning for the unexpected. Dave explains how townships can use long-range financial planning to anticipate and deal with unexpected needs and circumstances as well as known strategic infrastructure, system, equipment and other investments. Dave teaches at nearly every MTA Annual Conference and we're glad to have this guidance until we have him back in a session room.

Congratulations to **Tyler Watt**, our 2020 Robert R. Robinson Memorial Scholarship winner. Tyler interned for two summers with **Thomas Township** (Saginaw Co.) and is pursuing political science at the University of Michigan. Read more on Tyler's background and plans on page 26.

Good news for **MTA Online Premium Pass** subscribers and others thinking about upgrading or starting a new subscription to help your new officials. The benefits have been expanded again to include free registration, for your entire team, for our monthly lunchtime learning series, *Now You Know*. That's a value of \$25 per attendee per session!

Also importantly, we are ready for our winter education events. All will be virtual and offer special group registration rates. Look in this issue, and on our website, for details on these updated workshops, including our *Treasurers' Guide to Tax Collection*, *New Officials Training* and all-new *Board of Review Training*.

In 2019, MTA celebrated on the December *Township Focus* cover the arrival from the U.P. of the state Christmas tree. As you'll see on page 9, this year, a small team harvested a magnificent tree not far from the MTA offices (by the way, the owner first tried to donate this tree nearly 20 years ago). Across Michigan, our 2020 holiday celebrations will be smaller and more family-centered. On behalf of the MTA Board and staff, we hope you and yours will have truly peaceful and joyous holidays. Even if Santa has to come by Zoom.

Neil Sheridan



MDHHS order enacts ‘three-week pause,’ additional orders focus on workplace safety

All indoor meetings of a public body must be held completely virtually, if at all, between Nov. 18 and Dec. 8, 2020, under a new Michigan Department of Health and Human Services (MDHHS) emergency order. The order enacts a three-week “pause” targeting indoor gatherings and other group activities in an effort to curb rapidly rising COVID-19 infection rates. The Open Meetings Act, as amended by Public Act 228 of 2020, allows virtual meetings to be held for any reason through Dec. 31, 2020.

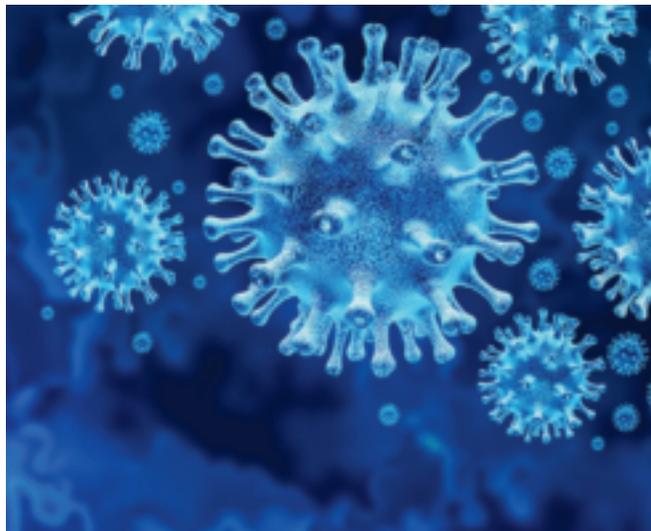
Under the new order:

- Indoor nonresidential gatherings are prohibited, and indoor residential gatherings are limited to no more than 10 persons from no more than two households at any one time.
- All organized sports must stop, with the exception of some professional and college-level sports.
- Gyms and fitness centers remain open for individual exercise with strict safety measures in place; group exercise classes are closed.
- Bars and restaurants will be open for outdoor dining, carry-out and delivery only.

MTA has updated its fact sheet, “Township Meetings and Facilities Under Public Act 228 of 2020 and REVISED MDHHS Emergency Order November 18, 2020, ‘Gatherings and Face Mask Order,’” to include information and guidance on the new order.

The gathering limitations do not apply to workplace gatherings that occur consistent with the emergency rules issued by the Michigan Occupational Safety and Health Administration (MIOSHA) on Oct. 14, 2020. There are no additional restrictions on local government offices being open to the public. However, under the MIOSHA order and subsequent MDHHS workplace safety guidelines, work must be completed remotely unless it is strictly necessary for an employee to be in person to complete their job duties. Note that MIOSHA will be conducting workplace inspections for compliance with the emergency rules (*see right for more info*).

The latest MDHHS order, which lasts through Dec. 8, is not a blanket stay-home action like the state saw in the spring. It leaves open work that cannot be performed from home, including for manufacturing, construction and health occupations. Parks remain open, as well as outdoor gatherings and outdoor dining. Individualized activities with distancing and face masks are still allowed: retail shopping; public transit; restaurant takeout; personal-care services such as haircuts, by appointment.



MIOSHA, MDHHS focus on workplace safety

Additional efforts from state departments aim to help keep your township, and officials and staff safe, healthy and reduce the spread of COVID-19. In early November, MDHHS released workplace safety recommendations. These were consistent with previous emergency rules enacted by the state Department of Labor and Economic Opportunity, as reported in the October/November *Township Focus*, and workplace requirements many townships had already adopted earlier in the pandemic. Among the steps employers must take per the guidelines and rules are creating a COVID preparedness plan, establishing workplace procedures, allowing remote work if possible, and health screenings of in-person workers.

Township office facilities could be inspected for COVID-19 workplace safety compliance, under a MIOSHA State Emphasis Program focused on office settings to educate and seek compliance with guidelines and rules where community spread of COVID-19 is a risk. The agency will conduct inspections at workplaces with traditional office settings to review how rules are being followed and enhance compliance.

In addition to an overall statewide surge of COVID-19 cases, hospitalizations and deaths, according to MDHHS numbers of new outbreaks over a week-long period just prior to *Township Focus* press time, office settings accounted for 8% of such outbreaks. While long-term care facilities and schools account for the largest portion of COVID-19 outbreaks in Michigan, the continued rise of cases in offices has state leaders concerned.

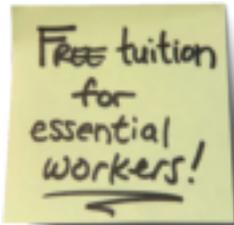
While inspections will seek to help employers comply with safety standards, if the inspections determine deficiencies in the employer's COVID-19 preparedness and response plans, citations and penalties up to \$7,000 may be issued. Such fines, originally enforced through the governor's executive orders, are now enforced through MIOSHA's own rules, put in place after the executive orders were struck down.

In addition, under the MIOSHA emergency COVID-19 workplace rules, employees who can work from home are required to keep doing so.

Application deadline for Futures for Frontliners free education for essential workers is Dec. 31

The deadline for eligible township frontline workers to apply for a state program offering tuition-free college is Dec. 31. An estimated 625,000 Michiganders who provided frontline services during COVID-19 "Stay Home, Stay Safe" orders between April and June 2020 are eligible for Futures for Frontliners, a scholarship program offering Michigan adults without college degrees or high school diplomas who provided essential services during the pandemic tuition-free access to a local community college to pursue an associate degree or a skills certificate, either full time or part time.

According to eligibility information on www.michigan.gov/ frontliners, numerous township positions can apply for



the program, including workers critical to the continued provision and support of prevention, preparedness, response and recovery services, to the continued function of local and state government operations, including maintenance and safety inspection personnel, and to the continued operation and maintenance of drinking water, wastewater and drainage infrastructure.

Applicants must be a Michigan resident who worked in an essential industry at least part-time for 11 of the 13 weeks between April 1 and June 30, 2020, and were required by their job to work outside the home during that timeframe. Eligible applicants must not have previously earned an associate or bachelor's degree, nor be in default on a federal student loan. All applications must be received by 11:59 p.m., Dec. 31, 2020.





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news¬es

a compendium of noteworthy items

ATTENTION TREASURERS

Reminder for tax collection office hours

The township treasurer (or deputy treasurer, or a designee) must be in his or her office from 9 a.m. to 5 p.m. to receive tax payments on the last day taxes are due and payable before being returned as delinquent under MCL 211.55. (MCL 211.44(2)(b)) MCL 211.55 refers to the last day of February as the last day that taxes are due and payable before being returned as delinquent to the county treasurer, and provides for the unpaid taxes to be returned as delinquent to the county treasurer the next day.



In addition, the treasurer must be in his or her office from 9 a.m. to 5 p.m. one business day between Dec. 25 and Dec. 31. However, the requirement to hold hours in December is waived if the township has an agreement with a local financial institution to collect taxes

on behalf of the township, and the township provides timely notification to the taxpayers of their ability to pay their taxes at this financial institution.

For 2020, the available days for required December office hours are **Monday, Dec. 28, Tuesday, Dec. 29 or Wednesday, Dec. 30**. Treasurers **must** choose at least one day (unless a bank assists in collection). (MCL 211.44(2))

The last day to pay 2020 property taxes without incurring any interest or penalty is **Tuesday, Feb. 16, 2021** (Feb. 14 is a Sunday; Feb. 15 is a holiday). Treasurers **may** choose to hold office hours.

The last day to pay 2020 property taxes before they are returned as delinquent is **Monday, March 1, 2020** (Feb. 28 is a Sunday). (MCL 211.45) Treasurers **must** hold office hours.

The treasurer also must be in his or her office from 9 a.m. to 5 p.m. to receive tax payments for the collection of a summer tax levy, on **Tuesday, Sept. 14, 2021** (the last day taxes are due and payable before interest is added under MCL 211.44a(5)).

Looking for additional resources? Purchase MTA's Treasurer's Guide to Township Government (order via the online store at www.michigantownships.org, by calling 517-321-6467 or emailing elsa@michigantownships.org), or take part in our "Treasurers' Guide to Tax Collection" live virtual event on Dec. 3 or purchase on-demand later this month (turn to page 23 to learn more, or visit <https://learn.michigantownships.org>). Members can also visit the "Tax Collection" web pages on the members-only portion of www.michigan townships.org (access via the "Index of Topics" under the "Answer Center" tab after logging in).

BOARD OF REVIEW MEMBERS

BOR appointments due Jan. 1

The General Property Tax Act (MCL 211.28(1)) requires township boards to appoint members to the township's three-, six- or nine-member board of review (BOR). BOR members serve for two years, beginning at noon on Jan. 1 of each odd-numbered year. Each BOR member must take the oath of office within 10 days after his or her appointment. **The appointments must be made and the oath taken no later than Jan. 10.** The oath is kept on file by the township clerk.



Reminder: Alternate members may be appointed—Under MCL 211.28, township boards may appoint not more than two alternate members for the same term as regular members of the board of review. An alternate member may be called to perform the duties of a regular BOR member in the absence of a regular member, or for the purpose of reaching a decision in issues protested in which a regular member has abstained for reasons of conflict of interest.

BOR training mandate goes into effect with new term—In a new requirement starting with this board of review term, under MCL 211.10g, the township board is responsible for seeing that the board of review members receive training and updates required and approved by the State Tax Commission (STC). This will be subject to review in the state Audit of Minimum Assessing Requirements done starting Dec. 31, 2021. MTA has been working with the STC to develop the new curriculum. Our annual *Board of Review Training*, being held in January and February as a webinar, qualifies for this new requirement; turn to page 25 to learn more. Order a copy of MTA's *Board of Review Manual* at www.michigantownships.org, by calling (517) 321-6467 or emailing elsa@michigantownships.org.

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THE VOTES ARE IN

Nov. 3 election shatters records for voter turnout, AV ballots

The November 2020 general election was one for the record books. More than 5.5 million people voted in Michigan's presidential election—the most ever and highest percentage of all voting-age residents to cast a ballot in six decades. The previous record was just over five million voters in 2008 when former President Barack Obama was elected. From a percentage standpoint, roughly 70% of all voting-age Michiganders voted in the Nov. 3, 2020, election, the highest percentage since 72.7% voted in the Kennedy-Nixon election in 1960.

Some 28,000 voters registered and voted on Election Day—one of the new voter rights enshrined by Proposal 2018-3. Absentee voting (AV) surged to nearly 3.5 million, largely attributed to both voter safety concerns during the pandemic and no-reason AV voting also allowed under the 2018 constitutional amendment.

With more than 250 ballot questions before township voters statewide on Nov. 3, 96%—240 proposals—were approved by voters. Public safety proposals comprised over 100 of the millage requests, with local road funding coming in second with 66 proposals. In addition to funding for police, fire, emergency medical services and roads, the requests included general operating purposes, cemeteries, libraries, recreational authorities and marijuana.

The two statewide ballot proposals were also approved by voters—including MTA-supported Proposal 2020-1 to expand the Michigan Natural Resources Trust Fund, supporting conservation and public recreation and benefitting townships across the state. Proposal 2020-2 amends the Michigan Constitution to require a search warrant to access a person's electronic data and electronic communications.

Retirements

Donald Schmuck, Akron Township (Tuscola Co.) supervisor for 28 years.

Ron Lundquist, Spring Lake Township (Ottawa Co.) trustee for 16 years, planning commissioner for 14 years.

Rita Sands, Mikado Township (Alcona Co.) clerk for 20 years.

Jesus "Yogi" Yreugas, Mikado Township (Alcona Co.) supervisor for 15 years, deputy clerk for five years.

Alice Anderson, Skandia Township (Marquette Co.) treasurer for more than four decades.

LOCAL UPDATES FROM ACROSS MICHIGAN

Township happenings

Northfield Township's (Washtenaw Co.) Barker Road Play Path is a grant-funded space for kids to play in an unexpected place. Nearing completion, the path extends from the old township hall to a nearby elementary school. An adventure for everyone in the community, the path features musical instruments, benches, interactive games like hopscotch and tic-tac-toe, a chalkboard and hidden picture mural. The path can also be used for outdoor education, such as color identification or letter and number activities.



In light of social distancing measures, **Waterford Charter Township** (Oakland Co.) took its annual clean-up day remote for the first time. Instead of a single day of volunteer clean-up, volunteers were asked to be out in the community to collect and clean up rubbish along roadways in some of the most visible areas of the township over a week and a half in July. Contactless supply pickup was encouraged leading up to the event.

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.

DEADLINE REMINDER

2020 ACA reporting due in early 2021

Townships offering health insurance coverage to employees must file Affordable Care Act (ACA) forms in early 2021 for the 2020 calendar year. The IRS has released:

- 2020 Form 1094-B and Form 1095-B, for providers of minimum essential coverage, including self-insured plan sponsors that are not applicable large employers (ALEs), to report under IRS Code Section 6055.
- 2020 Form 1094-C and Form 1095-C, used by ALEs to report under IRS Code Section 6056, as well as for combined Section 6055 and 6056 reporting by ALEs that sponsor self-insured plans.

The forms and instructions include a number of changes and clarifications related to 2020 reporting:

- The deadline for furnishing statements to individuals under Sections 6055 and 6056 has been extended to March 2, 2021.
- Good-faith relief from penalties for reporting incorrect or incomplete information has been extended to 2020 reporting.
- Relief from penalties for reporting entities that furnish individual statements under Section 6055 only upon request for 2020 calendar year reporting.
- The "Plan Start Month" box on Form 1095-C is now required for 2020 reporting.

Applicable townships, as employers, should become familiar with these forms and instructions for reporting for the 2020 calendar year. Individual statements must be furnished by March 2, 2021, and IRS returns must be filed by Feb. 28, 2021 (March 31, 2021, if filed electronically).

MTA's Cindy Dodge recognized for contributions to assessing field

MTA member officials well know what an excellent source of knowledge, insights and information our Member Information Services Liaison Cindy Dodge is for Michigan's township officials and personnel.

Now, Cindy has been recognized by a fellow statewide organization for her commitment and expertise in assessment administration. She was recently honored by the Michigan Assessors Association (MAA) with its David M. Heinowski Subscribing Member Award. The award is presented to the MAA subscribing member "whose contribution during the past year(s) has been so worthwhile as to demand recognition," and "who exemplifies selfless service to the field of assessment administration."

A Michigan certified assessing officer, Cindy has taught MTA's *Board of Review Training* for more than a dozen years, educating countless thousands appointed officials, along with supervisors, assessors and others, on their critical role. She has taught MTA workshops and Conference sessions on assessing oversight, and is currently assisting the State Tax Commission with development of curriculum to satisfy the new board of review training requirement that goes into effect with this board of review term. She has served on the MAA Board of Directors for 12 years.

In presenting her with the award, MAA said, "Cindy's involvement within overall township governments has provided the MAA not only insight into state issues pertaining to assessment administration, but has been a key link between the MAA and a lobbying arm in support of local government. This proved to be a strong asset for our organization as assessment administration reform was recently drafted and approved by state officials."

Congratulations, Cindy, on this well-deserved honor!



Cindy Dodge with MAA President John Dalquist

Reminder: Share your new officials, township updates with MTA!

MTA needs help ensuring we have **updated information on all new and veteran officials** in your township in our database. This is especially important to ensure newly elected officials have access to the MTA education, support and resources they need as they are starting out in their service to township government. All township clerks were sent an email following the Nov. 3 general election with information on how to update township information online, and new officials can also submit their own details via a link on the home page of www.michigantownships.org. Questions? Call (517) 321-6467 or email database@michigantownships.org. Thank you for your help!

profile



Rosati, Schultz, Joppich & Amtsbuechler, PC

Municipal law specialists protect townships of all shapes and sizes

All Michigan townships—charter or general law, rural or suburban, population 900 or 90,000—are facing increasingly sophisticated legal challenges in a rapidly changing world. Rosati, Schultz, Joppich & Amtsbuechler, PC (RSJA) has a team of 25 attorneys who have proudly dedicated their careers to serving the public through the practice of municipal law. As a result, all of RSJA's township clients, large and small, receive the benefits of having what amounts to a fully staffed municipal law department at their disposal.

Each RSJA township client has a primary attorney on call 24/7/365 to help address day-to-day questions, advise the township board and administration, and attend meetings. For specific issues, they collaborate with one of the 24 other attorneys in the office who specializes in that discipline.

Through its Farmington Hills and Lansing offices, RSJA offers attorneys across the state with deep knowledge and experience in general law and charter governance, employment law, constitutional law and civil rights, freedom of information and open meetings issues, contracts, zoning and land use, property acquisition, environmental issues, economic development tools, marijuana law, municipal infrastructure and utility systems, taxes and assessing, civil litigation, appeals, prosecutions, ordinance enforcement and more.

"They have a wealth of knowledge," said **Green Oak Charter Township** (Livingston Co.) Supervisor **Mark St. Charles**. "It's like one-stop shopping. If I need a labor attorney, they have one. If I need a land use attorney, they have one. If I need someone for the Michigan Supreme Court, they have one. The whole firm is a very balanced, professional and knowledgeable group of attorneys."

Opinions expressed within do not represent the views of MTA, its Board or members. Participation in the Allied Service Provider program does not constitute or imply MTA's endorsement of the company or its products/services. For more information, turn to the Allied Service Provider Index on page 2 or visit www.michigantownships.org/asp.asp.



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Advertorial

classifieds

HELP WANTED

Zoning Official—Eureka Charter Township (Montcalm Co.) is seeking a zoning, planning and regulatory ordinance administrator. Duties include management of the provisions of the township's regulatory and zoning ordinances, code enforcement, and providing leadership advisement to the township board and township planning commission. Preferred qualifications include experience working in the field of regulatory or code enforcement at a township, city, county, state or federal level. Training will be provided if necessary.

A copy of the job description is available at the Eureka Charter Township Hall. A minimum of 20 hours per week is preferred, mostly at the township office, and salary is commensurate with experience. Please submit your resume by Dec. 15, 2020, to Eureka Charter Township Supervisor, 9322 S.W. Greenville Rd., Greenville, MI 48838, to be considered for the job. Additional information may be obtained by contacting Supervisor **Darcia Kelley** at (616) 754-5053 or by email at eurekasupervisor@gmail.com.

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.

As many MTA members know, the state Christmas tree—which stands in front of the Capitol throughout the holiday season—has come to have special meaning for MTA. MTA Life Member **Denny Olson, Breitung Charter Township** (Dickinson Co.) supervisor (*pictured second from right in photo*), has been on the state Christmas Tree Crew for more than a dozen years. Numerous other MTA Board members—including Immediate Past President **Ken Gauthier, Sanborn Township** (Alpena Co.) supervisor (*second from left*), and Past President **Diane Randall, Roscommon Township** (Roscommon Co.) supervisor (*far right*)—have also joined the crew, helping to search for, harvest, deliver and stand the impressive conifer that signifies the holidays for many Michiganders.

This year's tree, harvested on Oct. 30, continues to have a township connection and was donated by homeowners in **Delta Charter Township** (Eaton Co.). In addition to the tree crew, MTA Executive Director Neil Sheridan was on-site for the event. The tree was lit for the holiday season during a virtual Silver Bells in the City event in Lansing on Nov. 20.



mta online events | December

3 *Treasurers' Guide to Tax Collection* live virtual event

4 *Now You Know* lunchtime learning series: *Michigan's Other Duck Season*

14 *New Officials Training* live virtual event

15 *New Officials Training* live virtual event

16 *New Officials Training* live virtual event

17 *New Officials Training* live virtual event

Now You Know

Mark your calendar ... first week of every month

MTA's **Now You Know** lunchtime learning series, held from noon to 1 p.m. during the first week of the month, covers timely topics and allows you to get your questions answered—all in just one hour!

Upcoming topics include:

Dec. 4: Michigan's Other Duck Season

Jan. 6: Welcome New Officials!

Feb. 3: Looking Ahead to the New Legislative Session

March 3: Budgeting ... It's a Process

April 7: Understanding Planning

Learn more at <https://bit.ly/NYKmta>. Now available FREE to MTA Online subscribers at the Premium Level!

Our thanks to series sponsor



DECEMBER

1 County equalization director submits apportionment millage report to the State Tax Commission (STC). (MCL 207.12)

County treasurer delivers to the township supervisor a signed statement of approval of the bond and the township supervisor delivers the tax roll to the township treasurer.

Deadline for foreclosing governmental units to transfer list of unsold 2020 tax foreclosure parcels to the clerk in the municipality in which the parcels are located. (MCL 211.78m(6))

2020 taxes due and payable to the treasurer are a lien on the real property. (MCL 211.40)

Results of the equalization studies should be reported to assessors of each township.

15 *Tuesday after the second Monday in December.* Special board of review (BOR) meeting may be convened by assessing officer to correct qualified errors. (MCL 211.53b) The township may authorize, by adoption of an ordinance or resolution, an alternative meeting date during the week of the second Monday in December. (MCL 211.53b(7))

For taxes levied after Dec. 31, 2011, an owner who owned and occupied a principal residence on June 1 or Nov. 1 for which the exemption was not on the tax roll may file an appeal with the December BOR in the year for which the exemption was claimed or the immediately succeeding three years. (MCL 211.7cc(19))

An owner of a property that is qualified agricultural property

on May 1 may appeal to the December BOR for the current year and the immediately preceding year if the exemption was not on the tax roll. (MCL 211.7ee(6))

December BOR to hear appeals for current-year poverty exemptions only, but not poverty exemptions denied by the March BOR. (MCL 211.7u, STC Bulletin 6 of 2017)

28 *through Dec. 30.* Treasurer, or deputy treasurer or a designee, must be in his or her office from 9 a.m. to 5 p.m. one day to receive tax payments (unless a bank assists in collections).

31 Tax day for 2021 property taxes. (MCL 211.2(2))

All taxes due and liens are cancelled for otherwise unsold 2020 foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. (MCL 211.78m(11) and (12))

Deadline for an owner that had claimed a conditional rescission of a principal residence exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a *Conditional Rescission of Principal Residence Exemption* (Form 4640). (MCL 211.7cc(5))

Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a principal residence exemption to verify to the assessor that the property still meets the requirements

for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc(5))

An Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n) (Form 5277) shall be filed with the assessor of the township in which the personal property is located, no later than Dec. 31 of the year in which the exempted property is no longer eligible for the eligible manufacturing personal property tax exemption.

JANUARY

8 Except as otherwise provided in Section 9m (bank or trust), 9n (farm products) or 9o (sugar from sugar beets),

assessors and/or supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their township. Form 632 (L-4175) *Personal Property Statements* must be sent or delivered no later than Jan. 10 each year. (*Jan. 10 is a Sunday.*) (MCL 211.19(2)(c))

25 Local units with a state equalized value of \$15 million or less: 2020 taxes collected by Jan. 10 must be distributed within 10 business days of Jan. 10. (MCL 211.43(5)) All other local units must distribute 2020 taxes collected within 10 business days after the 1st and 15th of each month except in March. (MCL 211.43(3)(a))



63

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We understand that the Protecting Local Government Retirement and Benefits Act, Public Act 202 of

2017, requires certain local units of government to file reports with the state about ‘retirement plans.’ Are townships required to comply with this?

Possibly, if your township provides a “retirement plan,” which is defined by the act as, “a retirement system, trust, plan, or reserve fund that a local unit of government establishes, maintains, or participates in and that, by its express terms or as a result of surrounding circumstances, provides retirement pension benefits or retirement health benefits, or both.”

However, the state Department of Treasury has indicated that townships that provide defined contribution plan benefits only are exempt from the filing and reporting requirements. Pension plans (retirement systems) are typically either a defined benefit plan or defined contribution plan:

Defined benefit plans are based on participants receiving future benefits, usually expressed in a monthly benefit based on a percentage of future earnings, sometimes referred to as “final average compensation.” Since townships are required to use level cost-funding methods—where obligations for retirement benefits are funded as the service to the township is rendered—an annual study called an actuarial valuation is usually required. This study reviews the various assumptions of investment earnings, pay increases, retirement, disability and mortality rates, and any changes to the employee group, as well as changes to the retirement package. Annual contributions required to meet these obligations are then determined.

Defined contribution plans are much less complex to administer since the “promise” required to be funded is based on a percentage of today’s compensation. For example, if a township established a “money purchase” pension plan, and determined to fund 10% of pay, the township’s obligation would likely be to fund 10% of the eligible employees’ compensation. The participants would then have a number of investment choices to consider. Upon retirement, they would receive a lump sum, or an annuity of their investment, depending on plan options.

Townships providing no retirement systems to their employees or elected officials, or those that provide only defined contribution plans are exempt from filing annual reporting with the state.

All other townships are required to file Form 5572, *Local Government Retirement System Annual Report*, which requires the following data:

- The plan’s funded ratio—how the assets of the plan compare to the liabilities of the plan amounts that are due to retirees
- The annual required contribution, if it is a retiree health care plan
- The actuarial determined contribution, if it is a retirement pension plan
- The local unit of government’s annual governmental fund revenues

This data will be used by state Department of Treasury to determine if the plan is “under-funded” and needs to file additional reports or other corrective measures.

In addition, these plans must adopt “uniform assumptions” as established by the Department of Treasury in plan reporting. These requirements are outlined in the Form 5572, available at www.michigan.gov/treasury, under “Local Government,” then “Community Engagement and Finance.”

The purpose of using uniform assumptions is for the township board, residents, the state treasurer and other stakeholders to have a common benchmark of the employer’s (township) progress toward funding the promises made to retirees in both post-retirement health care (if applicable) and defined benefit pension obligations.

Note: The uniform assumptions are not required to be used for funding calculations; they are used for external reporting. It is the state’s hope that all employers will revise their funding assumptions to be in line with their reporting assumptions, as they are likely more conservative.

Form 5572 reporting is due six months after year-end (like the township’s audit reports). Biannual townships should consult with the implementation guide for non-audit year reporting. Townships may wish to meet with their plan administrator or CPA firm for assistance.

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





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What township board positions have the authority to appoint a deputy?

The township clerk and treasurer are each required by law to appoint one deputy. (MCLs 41.69 and 41.77) The township supervisor may choose to appoint one deputy. (MCL 41.61)



What authority does a deputy have?

Deputies are different from other “employees.” A deputy position is not a “job”; it’s an appointment to a public office.

The number one authority of a deputy is to serve as a substitute for the official. In the case of the absence, sickness, death or other disability of the official, the deputy possesses the powers and performs the statutory duties of the office, except that a deputy does not have a vote on the township board. In addition, a deputy supervisor does not moderate a township board meeting.

This means that a deputy automatically has the authority to perform a statutory duty of the office, without further authorization, when the official is absent, sick, disabled or has died. But it also means that a deputy has no authority beyond those situations to perform a statutory duty of the office—or any additional duties or job functions—without further authorization by the board and the official.



Does a deputy continue to serve when the official resigns from board office?

No. A deputy serves at the “pleasure of the official,” which means that the deputy’s appointment depends on the official holding the office. The laws that state when a deputy has the authority of the office do not specifically state that a deputy serves in the event of the official’s resignation, even though they do specifically state a deputy’s authority to serve in the case of the absence, sickness, death or other disability of the official. When an official resigns board office, he or she gives up all authority of the office, including the authority to appoint the deputy, so the deputy’s authority also ends.



Who may serve as a deputy?

Anyone who is capable of performing the specific duties of the office may be appointed. There is no minimum age limit, but the person must be legally able—and responsible enough—to perform the statutory duties and functions.

There is no requirement that a deputy be a resident of the township—or the state or the country! There have been some deputies who crossed state lines or even over from Canada to serve in a Michigan township. But the person must be readily available when the official is not.

There is no prohibition against a relative serving as an official’s deputy. But the most important qualification of a deputy is the ability to be available when the official is absent, ill, disabled or has died. So a relative may not be a good choice if that person is going on vacation with the official, or would be a caregiver or a grieving family member.

It is possible for one person to serve as more than one deputy, such as the same person serving as both a deputy clerk and deputy supervisor, but it is not possible for the same person to serve as both deputy clerk and deputy treasurer (or for the clerk or treasurer to serve as the other’s deputy), because of the segregation of duties required by law and Michigan Department of Treasury regarding those two offices.



How many deputies may an official have?

An official may have only one deputy at a time. It is possible for an official to appoint different deputies during the official’s term of office—as long as it is only one at a time. For example, an official who has her spouse as her deputy might want to appoint someone else to be her deputy while the official and her spouse are away on vacation.



How do I appoint a deputy?

There isn’t an official process, other than you state who you are appointing and the new deputy must take the oath of office. If you want to switch deputies, you let one deputy go by appointing a new deputy who takes the oath; then the “old” deputy is no longer the deputy. That’s all that must be done to make the appointment legal, but from a practical standpoint, you should let the board and other staff—and the bank, if your signatures are on the bank cards—know, so they know who has the deputy authority for your office.



What control does a township board have over my deputy?

The township board does not have a vote over who you appoint, but the board determines what hours the deputy may work and what the compensation will be. (The one exception to board control over who serves as a deputy is if you want a trustee to serve as your deputy

in a township under 40,000 in population. A board would have to authorize a trustee to serve as deputy supervisor, clerk or treasurer as an additional duty before that could occur because the positions are otherwise incompatible. Note that although it may be possible, it may not be appropriate for a trustee to serve as a deputy, because of the fiduciary responsibilities.)

The board's authority over the *person* who serves as a deputy is best explained in "Catherine's Theory of the Three Types of Deputies." You won't find these spelled out by name in the law, but this does explain what the law allows:

1) The Substitute Deputy

This is the original form of deputy required by law. This deputy shows up only when the official cannot perform a statutory duty of the office. It's like Superman and Clark Kent—you never see the official and their deputy together at the same time!

If the official is always available, it may be that the deputy never actually shows up or performs any of the statutory duties of the office, but as long as they were ready and available to do so, they fulfilled their responsibility.

This deputy has no authority to perform at other times. The board controls what, if anything, this deputy position is paid.

2) The Assistant Deputy

Here the deputy works along with the official. The official must have township board authorization for a deputy to work as more than just a substitute. MCLs 41.61, 41.69 and 41.77 state that, with the approval of the official, the deputy may assist the official in the performance of the statutory duties of the office at any additional times agreed upon between the board and the official, except the deputy shall not have a vote on the township board.

The board has the ability to determine the extent or limit of the hours that the deputy works, either directly by specifying hours or through the amount the board allocates to pay for deputy hours.

Neither of these first two types of deputies are subject to wage and hour restrictions. Just like the township board offices, deputies are not required to be paid a minimum wage or to work certain hours. There are no legal requirements to provide overtime, vacation, sick time or comp time. A township board may choose to treat these deputy types as if they are subject to any or all of these employment laws—and it may really be appropriate to do so—but it is not required.

Neither of these types of deputies are subject to unemployment insurance, but they are subject to worker's disability compensation.

3) The Deputy Plus

This is when a person who is a deputy also holds an employment position with the township. For example, the clerk makes a township clerical worker his deputy. Or the deputy treasurer is hired by the board to also serve as office manager. Here the township board is the employer, just as

with any other township employment position. The official has no individual authority over those job duties.

The employment "part" of this dual position IS subject to unemployment insurance (but still not the deputy part). It is also subject to the Fair Labor Standards Act, and wage and hour regulations.

Sometimes this type of deputy situation can create confusion, especially if the township doesn't distinguish between the deputy duties and any employment job description. It may seem like splitting hairs when everything is going well, but when things change or go badly, it can really make a difference—especially to the person who is caught in the middle. For example, if the board discharges the person from the employment position, they are still the deputy. Or, if the official removes the deputy or the official resigns or isn't reelected, then the deputy part is gone, but the employee "part" still shows up for work!

To avoid confusion and stress for all involved, I strongly recommend that townships have a position description for deputy duties and a separate job description for the non-statutory township "job" position. If the township has a need for that "job" position, then it should have a separate job description and pay rate anyway.

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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Reports highlight state's decline in funding for local governments

Two reports recently released call for the state to reevaluate funding—statutory revenue sharing and property taxes—for local units of government and provide recommendations.

Building Equitable Communities: More Funding Needed for Local Governments, released by the Michigan League for Public Policy (MLPP), shows state funding for local governments has declined by up to one-third over 22 years, forcing budget cuts and diminished services. The report examines the role that revenue sharing declines are playing in these decisions and shows that local revenue sharing payments have declined 35.4% for townships, cities and villages, and 25.4% for counties between 1997 and 2019. MLPP also released related fact sheets offer an overview of the decline in state revenue sharing and a timeline of important policy decisions that have affected local government funding.

In addition to state revenue sharing declines, property tax collections have also diminished. When adjusted for inflation, property tax collections in 2019 were 8.7% below collections in 2007 and only 11% above the property tax collection low brought on by the 2008-2009 foreclosure crisis. In 2019, real Michigan property tax collections were on par with collections in 2004.

These trends in property tax collections are the product of two intertwined constitutional limitations: the Headlee Amendment and Proposal A. The passage of Proposal A had some unintended consequences when combined with the Headlee Amendment, and the report explores those policy changes and their impact in greater detail.

The report outlines the following recommendations to address local governments' funding needs:

- Significantly increasing statutory revenue sharing to counties, and cities, villages and townships to at least match what is called for under the statutory formula from Public Act 532 of 1998
- Creating new formulas for the distribution of statutory revenue sharing to send more resources to communities with low housing wealth
- Expanding the Homestead Property Tax Credit
- Authorizing more tax options for local units of government, including motor vehicle taxes and registration fees, and alcohol, tobacco and cannabis taxes, and taxes on entertainment and amusement

Read the report at <https://mlpp.org> (click on the "Tax" icon).

Towards Fiscally Healthy Michigan Local Governments, released by the nonprofit operating foundation Lincoln Institute of Land Policy, provides formal findings on Michigan's "unique" statutory and constitutional restrictions surrounding local finance. The report recommends that state government take concerted efforts to improve fiscal health for local governments, including changing property tax limits and providing local revenue options.

The report finds that with local governments limited in how to raise revenue and seeing a reduction in state aid, local budgets have been decimated, which is exacerbated by the fragmentation of local governments in the state. Businesses and communities also suffer from inadequate funding of local governments, as they cannot get amenities and services on which they rely.

Recommendations in the report include:

- The state creation of a special fund or “lock box” to distribute money to local governments to ensure statutory revenue sharing is fully funded. The report suggests this could be accomplished by increasing the sales tax rate or by increasing a state-level tax that boosts its own revenues, such that the state does not need to dip into the sales tax revenues meant for local governments. The report shares that Michigan’s sales tax rate ranks in the middle compared to other states, but after accounting for state and local sales taxes, Michigan ranks near the bottom because it does not allow local sales taxes.
- The state allows local governments to raise millage rates without an override vote when the tax rate rises slowly. Michigan is unique in its restrictive property tax limits as states typically use one of three types of limits; however, Michigan uses all three.
- The state allows more revenue options for local governments, focusing on allowing counties to determine when a new tax or fee would work best in their own jurisdictions. On the fragmentation of the state’s local governments, the report recommends networked enterprise where local governments connect public, private and nonprofit resources in pursuit of a shared goal, like reducing poverty.

Read the report at <https://www.lincolnst.edu> (click on “Other Publications” under the “Publications” tab).

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ANSWER: D

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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, head to MTA's "Legislative Action Center" on the members side of www.michigantownships.org, or look to our weekly and monthly e-newsletters sent to all MTA member officials. Please note any bills not enacted by the end of December 2020 must be introduced in the next legislative session to be considered.

SB 14: Drinking water standards—Provides for maximum PFAS contaminant levels allowed for drinking water standards. *MTA monitoring.*

SB 19: Public employees and officers—Modifies population thresholds for contracts of public servants serving as public safety officers. *MTA supports.*

SB 26, HBs 4025 & 4047: Property tax—Requires Michigan Tax Tribunal determinations to consider all three methods of appraisal in assessment disputes and prohibits deed restrictions on valuation of property. *MTA supports.*

SB 28: Motor fuel tax—Requires motor fuel tax to be dispersed to county where fuel is pumped. *MTA monitoring.*

SBs 31-32: Recreation passport—Expands current recreation passport program to include trails and state forest campgrounds. *MTA monitoring.*

SB 39: Property tax assessments—Excludes private deed restrictions from being considered by the Michigan Tax Tribunal if they substantially impair the highest and best use of property as compared to property subject to assessment. *MTA supports.*

SB 46: Property tax assessments—Clarifies valuation of wind energy systems. *MTA supports.*

SB 54 & HB 4100: Historic preservation tax credit—Restores the state historic preservation tax credit program. *MTA supports.*

SB 78: Elections—Requires ballot instructions to be printed on ballot. *MTA monitoring.*

SB 104 & HB 4179: Open Meetings Act—Allows additional remedies for noncompliance to include attorney fees and allows a one-year window during which civil actions may be brought. *MTA opposes.*

SB 431 & HB 5979: Local preemption—Prohibits local regulations of certain conditions under zoning ordinance for mining permit approval. *MTA opposes.*

SBs 676 & 1137: Delinquent property taxes/foreclosure—Modifies distribution of revenue from the sale of foreclosure, allows a local unit option to purchase foreclosed property at the greater of the minimum bid or the fair market value of the property, and provides procedure for claiming an interest in remaining proceeds of a foreclosed property. *MTA monitoring.*

SB 714: Erosion control—Allows for the construction of temporary erosion control structures without a permit under certain conditions. *MTA monitoring.*

SB 719: Local government—Allows elected officials to hold meetings and to place constituent services information in local government offices. *MTA opposes.*

SBs 725-726: Delinquent property taxes—Revises and expands delinquent property tax notification information required to be sent and allows a foreclosing governmental unit to withhold or cancel property for which a payment was made for taxes levied after the levy of taxes on property subject to foreclosure under specific conditions. *MTA supports.*

SB 892: Personal delivery devices—Regulates personal delivery devices for the delivery of cargo by a business entity (i.e., FedEx, Amazon), provides 90-day local opt-out window, and prohibits local regulation of automated delivery devices. *MTA opposes.*

SBs 946-947 & HBs 5778-5779: Qualified heavy equipment tax—Replaces the personal property tax on qualified heavy equipment rentals with a 2% excise fee for each rental. *MTA monitoring.*

SB 1145: Land use/zoning preemption—Limits local zoning regulation of vacation rentals and short-term rentals. *MTA opposes.*

SBs 1149-1150 & HBs 6196-6197: Sales and use taxes—Provides sales and use tax exemptions for fully automated consumer goods handling systems or system parts to a wholesaler for fulfillment of orders to persons engaged in the business of making sales at retail of consumer goods, beginning Jan. 1, 2021. *MTA opposes.*

SB 1153 & HB 6198: Personal property taxes—Provides personal property tax exemption for personal property comprising a fully automated consumer goods handling system that occupied at least 190,000 square feet of a facility owned, leased or used by a wholesaler. *MTA opposes.*

SBs 1178-1180 & HBs 6284-6286: Personal property tax, sales and use taxes—Provides for sales, use and personal property tax exemptions for certain consumer goods micro-fulfillment systems. *MTA opposes.*

SB 1203: Personal property taxes—Provides, for the 2021 tax year only, personal property that was located on tax day in an alternate location due to the COVID-19 pandemic would have to be assessed in its ordinary location. *MTA supports.*

HB 4030: Special assessments—Allows townships the option to allocate the cost of maintenance or improvement for private roads on a pro rata frontage basis to landowners in the special assessment district. *MTA supports.*

HB 4035: Local preemption—Prohibits local regulation of dogs based upon breed or perceived breed. *MTA opposes.*

HB 4046: Land use/zoning preemption—Limits local zoning regulation of vacation rentals and short-term rentals. *MTA opposes.*

HB 4083: Sanctuary cities—Prohibits local laws that prevent local officials from cooperating with federal authorities regarding an individual's immigration status. *MTA opposes.*

HB 4095: Land use/zoning preemption—Preempts local zoning authority for child foster care institutions for a state-licensed facility up to 10 children. *MTA opposes.*

HB 4185: Destruction of property—Adds willfully and maliciously destroying or damaging the real property of a fire, sheriff or police department to the current prohibition regarding a fire or police department's personal property. *MTA supports.*

HB 4268 & SB 163: Broadband personal property exemption—Creates a personal property tax exemption for new broadband equipment that resolves lack of broadband service. *MTA opposes.*

HB 4454: Unlawful dumping—Revises criminal penalties and civil fines for unlawful dumping of garbage. *MTA supports.*

HBs 4554-4563: Short-term rental—Creates the Short-term Rental Promotion Act requiring registry of short-term rentals and retains local zoning authority. *MTA supports.*

HB 4691: Municipal stormwater utilities—Creates a new act to provide for and authorize fee for municipal stormwater utilities. *MTA supports.*

HB 4692: Drains and sewers—Specifies rainfall levels and what constitutes a sewage system defect for liability for overflow or backups. *MTA supports.*

HB 4750 & SB 400: Lead—Requires testing and disclosure of lead in water systems. *MTA monitoring.*

HBs 4775-4776: Recreation passport fees—Modifies the distribution of recreation passport fee revenue and increases the percentage to the Local Public Recreation Facilities Fund. *MTA supports.*

HB 4800: Transportation funding—Allocates a portion of revenue from vehicle registration fees to the township, city or village where registrant resides for road funding. *MTA supports.*

HBs 4963-4964: Transportation funding—Allows a county, city or township to ask voters to create a local gas tax and/or a local add-on to their driver registration fees. *MTA supports.*

HBs 5024-5025: Property tax/special assessment—Allows authority for townships to establish a millage or special assessment for mosquito abatement. *MTA supports.*

HB 5031: Elections—Expands polling place locations to include a privately owned building. *MTA monitoring.*

HB 5032: Elections—Increases allowable precinct size, allows for precinct consolidation at certain elections by adding primary elections and requires permanent absentee voter list. *MTA monitoring.*

HB 5119: Planning commission—Expands eligibility for membership to allow volunteers, police officers, firefighters and medical first responders to serve on a planning commission of a local unit of government. *MTA opposes.*

HB 5123: Elections—Requires absent voter counting boards in cities and townships with more than one election precinct. *MTA monitoring.*

HB 5197: Construction document retention—Allows

municipalities to reproduce certain construction documents in electronic or digital file format and dispose of the original documents if specific conditions are met. *MTA supports.*

HB 5247: Elections—Allows township board elections to be nonpartisan with the approval of voters. *MTA supports.*

HB 5305: Land use—Modifies local zoning regulation and permitting of mining operations. *MTA supports.*

HB 5312: Freedom of Information Act—Prohibits a public body from charging any fee for production of records, and modifies the number of days to respond and produce records to 10 calendar days. *MTA opposes.*

HB 5411: False impersonation—Prohibits an individual from impersonating a census taker with the intent to interfere with the operation of the census and creates penalty. *MTA supports.*

HB 5485: Flooding & Erosion Control Task Force—Creates a task force for flooding and erosion issues within the state Department of Natural Resources that includes township representation. *MTA supports.*

HB 5673: Special assessments—Allows townships to create special assessment districts for communications infrastructure, including broadband and high-speed internet. *MTA supports.*

HBs 5812-5817: Solid waste management—Revises, rewrites and reorganizes the laws regulating solid waste, including recyclables. *MTA supports.*

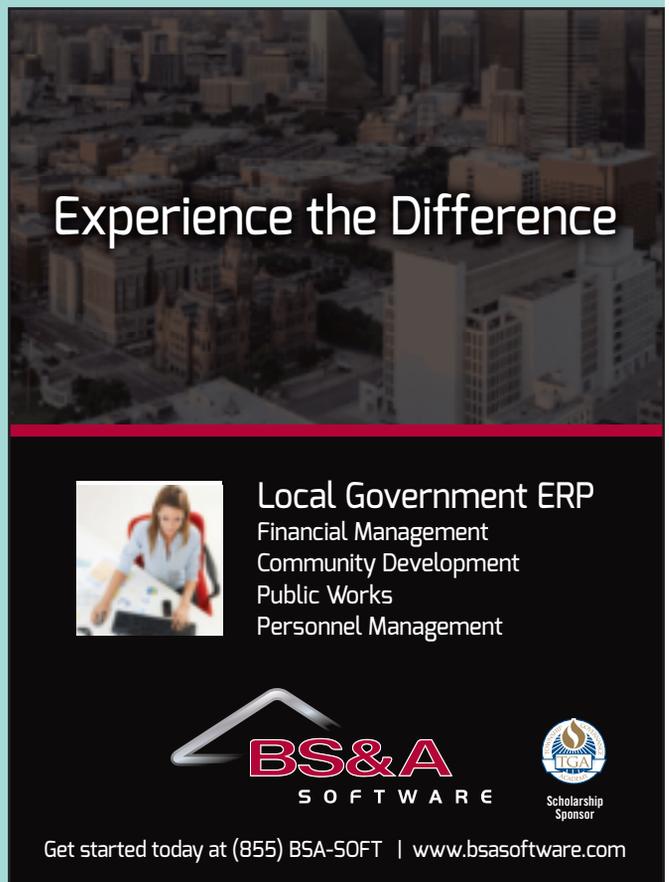
HB 6022: Medical marijuana—Prohibits operation of medical marijuana caregivers in residential neighborhoods unless allowed by ordinance. *MTA supports.*

HB 6440: Public notices—Creates Local Government Public Notice Act. *MTA supports.*



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The answer to uncertainty:

Long-term financial planning

Townships have been working hard to steady the ship after COVID-19-related closures in the spring, and many are still operating in survival mode. But survival mode isn't sustainable in the long run. With budgeting meetings either starting soon or already underway, many communities may be forced to think about dipping into reserves in order to balance their budgets. And while annual budgeting is necessary, it doesn't give officials a full picture of your township's future situation.

Decisions this year about the costs your township will incur later can have a tremendous—and often exponential—impact down the line. In other words, the coming year's budget won't show officials the impact of their decisions three, four, five years from now. Especially today, in the face of revenue declines and an awful lot of uncertainty, long-term financial planning is more critical than ever.

Today's planning creates tomorrow's success

As your township holds budgeting discussions in the next few weeks and months, it's an opportune time to start thinking about the long-term impacts of your community's decisions. If you're thinking that long-term financial planning—and by

that we mean at least three to five years out—sounds like a luxury, especially in challenging times such as the ones we're living through now, we get it. That said, the alternative—taking your township's budget year by year or having a loose, informal plan for the future—isn't going to position your community for growth and success.

Creating a financial forecast, however, can help. Such a forecast can enable resilience and pave the way to an easier future. Following the Great Recession, communities that developed a financial forecast were able to spot negative impacts on their operations earlier than communities that didn't have a good plan in place. As a result, the forecasters could often make less severe cuts than local governments without a plan.



The go-to solution for the short term doesn't always work long term

Often, when revenues run short, communities decide to defer capital plans. If you can keep those two backhoes running another couple of years, as an example, your township can defer the (not insignificant) expense of replacing them now. But older equipment requires more maintenance, and breakdowns are expensive and can negatively impact service levels. The decision to defer the expense could actually cost your community *more* in the future than incurring it. But your township won't be able to determine that unless it is forecasting; you won't know it unless the township has a financial plan.

Begin with the end in mind

Before your board can develop a financial forecast, it needs to have an end goal. Let's say your township aims to have 15% of expenditures in its fund balance as a reserve at the end of 2025. If that's the goal, will current operations and projected revenue and expenditure increases get the township there? If so, great. But if the township is not on track to reach that goal, would the board like to know that in 2024, or would sooner be better? Which would effectively help officials prevent last-minute reactivity? Long-term goals combined with a solid financial forecast can help make decisions along the way to avoid it.

Let's take rate-setting as an example. As officials update township water, sewer and other rates, it's important to work backward from the goal, in this case, working capital as X% of annual expenditures. With that end number in mind, where does revenue need to be to reach it? Once officials know that, you can develop rates that align with township goals.

Determine who should be involved in goal-setting

As the officials start to think about building a financial forecast, consider who should have a seat at the goal-setting table. In some communities, it's the township board; in others, it's department heads. In others still, it's a combination. The public can be involved as well if the board so chooses. There's no one right answer.

Townships need to determine the type of input they want when it comes to setting financial goals and objectives, and making the decisions to achieve them. If the community needs to consider raising taxes or decreasing some departments to reach a particular goal, who needs to have a say? In some places, the treasurer, a finance staff person or department pushes out financial information to the full board, and the board takes it from there, using a highly data-driven approach. Others open the discussions up to the community so that those who want to participate in the

cover story



Creating a financial forecast can enable resilience and pave the way to an easier future for your township finances.

process can chime in. Again, there's no one right way — what's important, rather, is to make a thoughtful, deliberate decision about your township's approach.

Prioritize your services

As part of the goal-setting process, questions are likely to arise about the services your community wants to provide going forward. Township officials should ask stakeholders and constituents a few key questions to gain clarity:

1) Which services are most important to constituents?

First, local officials need to understand which services are most important to their communities and the highest priority for the township to maintain or establish. This process may include direct community outreach in the way of a survey, or perhaps having open “town hall”-style meetings that would involve presentations and citizen comments.

2) Are yesterday's services still a need today?

Frequently, items in local government budgets can carry over for decades. Many of these line items exist in the budget simply because they were included the previous year. Some items, public safety for example, are necessary. Others may be nice to have but, in light of declining revenue, may be less necessary. Autumn leaf pickup? Nice to have, certainly. But is it a critical service if cuts need to be made? Township officials should ask themselves this: If you were to start again with a clean slate, would you still think X is a critical service?

3) Which services are self-supporting, and which are funded with projected revenue?

Some fee-based services your township offers may be self-sustaining because their fees cover the costs to deliver them. Those services may make less sense to cut since they pay for themselves.

But what about services with fees that don't fully cover the costs of delivery? When it comes to funding services based on current or projected revenue, the question at hand gets a bit trickier. Now you have to estimate how much it will cost to provide these services in the future and determine whether they fall into the “nice to have” or “need to have” bucket. These are the types of questions communities must ask and the types of decisions to weigh when you set goals and work backward in order to reach them.

As officials ask and answer these questions and project revenues into the future, keep in mind that revenue doesn't equal cash flow. Communities often bank on revenues as if they were cash. But recording an amount as revenue isn't the same thing as having the cash on hand. Instead, officials should keep an eye on cash flow, rather than relying on revenue numbers from the general ledger or financial reporting. Unfortunately, no one can pay bills with receivables.

Differentiate between operational and capital needs

Identifying which expenses are necessary in the short term to keep operations running is another key area that helps local governments forecast the impacts of today's decisions and create a reliable financial plan for the future. As an example, not filling an open position has a short-term impact on operational costs—in other words, the impact can be seen almost immediately—while the impact of not purchasing those two backhoes used in the earlier example may not be seen for a year or two or longer.

As townships weigh these short-term and long-term questions, it's important to understand what can be delayed from both an operations and capital standpoint, and what the impacts are. Some examples include decisions about buying new copiers because they will improve efficiency, renovating office space and updating old furniture, redoing ballfields, or adding a new playscape to a park. Are these likely to have a critical impact on services if they're delayed? Probably not. With proper planning, your community may be better positioned to make these purchases in a couple of years when the situation is improved.

That said, there's almost always a cost to delaying expenditures, and these costs must be taken into account as well. No new copiers this year, for example, means staff won't work quite as fast. The costs of not redoing the ballfields might mean a slight reduction in user fees. Determining these costs and impacts are precisely the things to be thinking about as your township team creates its forecast and plan.

Consider pension and post-retirement legacy costs

Perhaps nowhere is the impact of today's decisions on tomorrow's financial picture more commonly and easily seen than in legacy costs, as pensions and other post-retirement benefit costs that must be funded years into the future. Estimating these costs is difficult. Often, we see communities doing short-term projections, assuming the costs will consistently rise from one year to the next by the rate of inflation. But clearly, healthcare costs can accelerate at a far higher rate than 2-3% per year. Pension costs, too, can increase at a much faster rate than revenues. Today, legacy costs might comprise 25% of a local unit's budget—a few years from now, that figure could rise to 35% or more. If revenue isn't keeping pace, your community will face some very difficult decisions.

Contribution requirements also are increasing. It's likely we'll see reductions in discount rates on a number of pension plans, which will increase required contributions. Last but not least, local governments need to consider the financial impacts of complying with Public Act 202 of 2017 as it relates to funding levels of pension and post-retirement trusts (*turn to page 11 for more about PA 202*).

Anticipate surprises

Expecting the unexpected is another important part of your township's long-term financial forecast. But how can we know what we don't know? This question is asked a lot. If your township's financial planning revolves primarily around the annual budgeting process, it's difficult to anticipate

surprises and is dangerously easy to lose focus on what's coming down the road.

Think, again, about the exponential rise in the cost of retiree healthcare in a few years, or about your water or sewer infrastructure. If your community's pipes are 70 years old and their estimated lifetime is 60 years, how is the township planning for that inevitable expense? Although your township may have been lucky so far, we've all heard of other municipalities that haven't been. Use those types of observations and occurrences to inform your township's own planning. Are there adequate financial reserves if there were significant declines in property taxes or state-shared revenues? Most townships' two primary sources of revenue—property taxes and revenue sharing—aren't derived by any decision-making done at the board level.

Build out your financial forecast

A financial forecast is not just a document that's printed out, put in a nice binder, and set on a shelf. Rather, it's a living, breathing document—often a spreadsheet—that includes assumptions that can easily be changed in order to assess the impacts of decisions, and account for surprises and other changes in expenses. It should extend out in time a minimum of three years and, preferably, five.

Consider your township's financial forecast a working model, similar to its budget—but with a long-term, bird's-eye view. And since the forecast looks into the future, it requires the very best estimates of anticipated expenses. As

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cover story

time goes on, the forecast can be adjusted as new information is gained, which enables the township board to make proactive rather than reactive decisions.

Envision the future of your community

As you envision the future of your township, it can't be emphasized enough how important it is to create a financial forecast if the township doesn't already have one. Too many local governments operate year by year, assuming there will be incremental rises in revenue in the future. Sometimes these increases materialize and things work out fine. But more often than not, the communities that plan only from one year to the next end up facing painful decisions at some point. No one wants to be in that position.

Take a deliberate approach to financial planning so that your township can continue to provide the highest levels of service and greatest community benefit possible—regardless of what challenges might lay ahead.



David Helisek, Partner, CPA, Plante Moran

For more information, www.plantemoran.com or email david.helisek@plantemoran.com.

Need more budgeting and financial resources? MTA's got you covered

- Our Online Learning Center features several helpful webinars—available on demand to watch at your convenience—including “Building a Better Budget,” “Exploring Township Revenue Sources” and “Spending Public Money.” Start exploring at <https://learn.michigantownships.org>.
- MTA's *Building a Better Budget* book, available in the online MTA Store on www.michigantownships.org, covers the entire budgeting process, including estimating revenue and expenditures as well as strategic planning and trend projections.
- The “Index of Topics” in the “Answer Center” on the members-only side of MTA's website offers samples, resources and information on budgeting, strategic planning and a whole lot more.
- Mark your calendar now for March 3, when MTA's *Now You Know* lunchtime learning series will tackle *Budgeting ... It's a Process*. Turn to page 9, or visit <https://bit.ly/NYKmta> to learn more.



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MICHIGAN TOWNSHIPS ASSOCIATION

Upcoming online education Treasurers' Guide to Tax Collection



Calling ALL treasurers, deputies: MTA webinar offers the tax-collecting tips you need

Collecting property taxes is a highly visible duty of the township treasurer's office. It comes with **significant responsibility**, not only for the large amount of money collected, but also for compliance with the General Property Tax Act. Whether you are a seasoned treasurer, newly elected, a deputy treasurer or an employee who has some responsibility in this important function, MTA's upcoming **virtual workshop on tax collecting** is a must!

Join us on **Dec. 3** (starting at 1 p.m.) to get an overview of the tax collecting process, from start to finish. Registrants will also receive on demand access to review the training at your convenience following the event. Missed the date? Don't worry! You can purchase and view on demand by visiting <https://learn.michigantownships.org>.

Taught by **Cindy Dodge**, MTA's Member Information Services liaison, the Dec. 3 virtual event offers both recorded sessions and live Q&A. Topics include:

- Getting started
- Preparation of the tax bill
- Summer taxes
- Winter taxes
- Accounting for and disbursement of collections
- Settlement
- Delinquent personal property tax

In addition to discussion on **applicable laws**, we'll also offer **practical techniques** as well as a review of **best practices**.

Bonus special guest appearance

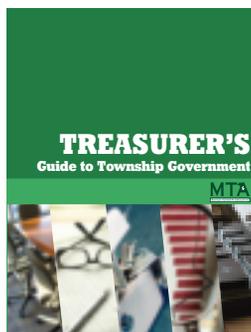
An experienced treasurer shares settlement and reconciliation tips, and joins LIVE Q&A!

Visit <https://bit.ly/TaxCollection2020> to register. Members may select "invoice my township" when registering for live webinars to expedite the process. For on-demand access after Dec. 3, visit <https://learn.michigantownships.org>. Questions? Call (517) 321-6467 or email education@michigantownships.org.

Price for this full-day virtual event is **JUST \$99**. Bring your deputy treasurer and pay only **\$148 for both registrations**. **REGISTER TODAY!**

Is your township subscribed to MTA Online at the Premium level? You receive an additional discount—pay just \$79, or \$118 for you and your deputy!

To add new users to your township subscription, visit www.michigantownships.org/update.asp, or access an update form at <https://bit.ly/MTAUpdateForm>. (Please allow 2-4 business days for processing.) Not yet a subscriber? Visit www.michigantownships.org/mtaonline.asp for details on online education subscriptions that will benefit your entire township team.



Continue learning with MTA's Treasurer's Guide to Township Government!

Participants may also purchase MTA's *Treasurer's Guide to Township Government*—an essential resource for all township treasurers in Michigan—at the discounted rate of \$34.50* when registering for the class.

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Get started right with MTA's New Officials Training

What is township government and how do YOU fit into it?
What are the crucial functions you need to perform RIGHT NOW for your specific office?
How can you bring fresh perspectives to the board, while valuing the work of veteran board members and staff?

MTA is here to help all new officials understand their roles and responsibilities. **We're offering in-depth virtual New Officials Training** on multiple days in both December and January. Join us for this introduction to the "hows and whys" of township government and **take away tips every new official must know**. We'll review the structure and authority of townships, mandated functions of a township board and the role of an individual board member. Training includes **breakout sessions for each office**.

Individual breakout session topics:

- **Supervisors:** meeting management, ordinances, lawful expenditures, budgets, township administration, overseeing assessing and risk management
- **Clerks:** records, minutes, notices, financial administration and reporting, accounts payable, elections and other miscellaneous duties that clerks may handle
- **Treasurers:** financial administration, internal controls and reporting, defining the types of financial institutions and investments townships may use, receiving/receipting, and handling money (*MTA's new webinar series on tax collection is also a must, see page 23 for details!*)
- **Trustees:** meetings and minutes, public records, understanding revenues, the budget and financial reports, board authority and responsibility, who does what

Individual Rate: \$99

Group Rate: \$350 (*unlimited number of participants*)

December schedule:

Dec. 14: 1 to 8:30 p.m.—Clerks/Supervisors

Dec. 15: 1 to 8:30 p.m.—Treasurers/Trustees

Dec. 16: 9 a.m. to 4:30 p.m.—Clerks/Supervisors

Dec. 17: 9 a.m. to 4:30 p.m.—Treasurers/Trustees

January schedule:

Jan. 11: 1 to 8:30 p.m.—Clerks/Supervisors

Jan. 12: 1 to 8:30 p.m.—Treasurers/Trustees

Jan. 13: 9 a.m. to 4:30 p.m.—Clerks/Supervisors

Jan. 14: 9 a.m. to 4:30 p.m.—Treasurers/Trustees

Registration is \$99 per person, or pay a flat rate of \$350 and get access for your ENTIRE board. We look forward to serving you, as you serve others. Visit <https://bit.ly/New2MTA> for details and to register.

Add on MTA publication packages to enhance your township education!

"Township Basics" Starter Kit (\$94* *discounted rate*)

Includes *Official's Guide to Township Government* (specific to your office), *Authorities & Responsibilities of Michigan Townships* and *Introduction to Township Board Meetings*

"Township Essentials" Collection (\$224* *discounted rate*)

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Upcoming online education

MTA's all-new Board of Review Training covers new mandate and more!



Starting with the new board of review term of office, **Public Act 660 of 2018 requires EVERY board of review member to receive training once per term.** For decades, board of review members, supervisors and assessors have turned to MTA's *Board of Review Training* for exceptional information, updates and guidance they need to best serve their communities. As the new statutory requirements come into effect, you can continue to **turn to MTA for the quality board of review education you've come to expect**—and deserve.

What's new this year? MTA has partnered with the State Tax Commission (STC) on developing the new PA 660-mandated curriculum, and **our basic session will meet the new training requirements.** And, in 2021, all classes will be available online. But don't worry, that doesn't mean you'll be locked to your computer. Your registration allows you to participate over five different dates and times! **New group rates also allow you to gather as a board to watch together.**

What hasn't changed? MTA *Board of Review Training* is designed to meet you where you're at in your learning curve. We offer basic and advanced training options so, if you choose to **go beyond the basics, we can help you understand the "hows and whys," identify potential pitfalls and trouble-spots,** and even glean critical insights from Michigan master assessing officers.

Your virtual learning journey will consist of both recorded and live segments. Recorded options allow you to watch (and learn!) at your convenience. Live segments allow you to get your questions answered in real time. **Registration allows participation on all five dates so you can set your own pace AND join us when it fits your schedule.** Each date offers a different start time, ranging from 8 a.m. to 8 p.m.—accommodating early-birds and night-owls alike. Sessions will also be available for on-demand access after the series ends. Dates include:

- Monday, Jan. 25
- Tuesday, Feb. 2
- Wednesday, Feb. 10
- Thursday, Feb. 18
- Friday, Feb. 26

Visit <https://bit.ly/MTABOR20> to register OR for additional details on what we're covering, when!

Package Pricing

Whether you're interested in learning a little or a lot, meeting the mandate or moving beyond, participating on your own or with your *entire* board, you've got options! Mix and match sessions to meet your needs.

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\$50/person or \$200/group
(pending STC approval for assessor continuing education)

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Board of Review Guide

Special discount on MTA's Board of Review Guide

Members may purchase a 2021 edition of MTA's comprehensive and updated *Board of Review Guide*, at a discounted rate of \$34.50* when registering for the virtual event.

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Inspiring tomorrow's local leaders

MTA awards annual Robinson Scholarship

Growing up, Tyler Watt saw first-hand the services offered by township government.

The third-year University of Michigan student attended Swan Valley schools in **Thomas Township** (Saginaw Co.) throughout his middle and high school career, and also worked at a small business in the township managed by his father.

"I was familiar with some of the work done by the township, as well as some of the officials," explained Watt, who is majoring in political science, with a focus on American political systems and history. "I have been in the area for years."

These experiences with local government led Watt to pursue an internship with the township—and to look toward a future career in local or state politics. Watt is the 2020 recipient of MTA's Robert R. Robinson Memorial Scholarship, which is awarded annually to a junior, senior or graduate student in a Michigan college or university seeking a career in local government.

First-hand experience to community success

During his summer internship with Thomas Township—in 2018 and 2019—Watt received up-close and hands-on experiences that have shaped his future aspirations. He worked closely with Township Manager **Russ Taylor** in negotiating a contract with a local utilities provider, explored both costs and benefits of the township's community Roethke Pool, and pursued a historic designation for the township's Owen Cemetery. He also assisted Deputy Clerk **Darci Seamon** with preparations for the 2018 primary election.

His time with the township "attests to my commitment to local government as a potential career path," Watt said.

"Students should definitely consider careers in local government, for several reasons," he continued. "They are versatile, encompassing everywhere from parks management to public works management. There is room for advancement and professional growth, and the success of the community is

closely tied to the work done by its officials, both elected and hired. Local governments are an asset to the improvement of their communities at a level greater than any state- or federal-level involvement could ever approach.”

Watt called his work with the township “incredibly rewarding,” noting that he will carry the lessons learned in his future career. “Though my career aspirations are not concrete, I want to one day work in politics, likely at a local or state level—in either elected or appointed/hired positions,” he said. “My greatest goals as a future public servant are to maximize transparency and minimize fiscal waste within the government, no matter the level.”

A key takeaway from Watt’s local government ties is a township adage to which MTA also subscribes: Neighbors serving neighbors. “I have a particular attachment to the possibility of working on local government, as I have witnessed firsthand how it is best-suited to help communities at times of hardship, much like how Thomas Township responded to the May 2020 floods,” he said. “Though state and federal levels of government have resources to also respond to such events, it is the lowest level of government, where those you serve are also your friends and neighbors, that bears the most meaningful impact on a community in need.”

A dedication to service and community

In addition to being a 4.0 grade point average student, with expectations to graduate in May 2022, Watt has an extensive history of volunteering and service. He has volunteered at the Zauel Library, part of the Public Libraries of Saginaw, for Delta College, Swan Valley Athletic Department and the Swan Valley High School Technological Education Department. He was also a delegate to the county convention for **Saginaw Charter Township** (Saginaw Co.) Precinct 3.

Through the local Young Americans for Freedom organization, Watt took part in community service activities including placing more than 2,000 flags in campus commons in memory of 9/11 victims. He currently serves as counsel to the student government of the U-M College of Literature, Science and the Arts, and is a resident advisor and residential staff coordinator for his U-M dormitory.

His scholarship essay—a requirement for applicants, to discuss an issue of importance to local government—addressed licensing of marijuana businesses in the state, including the costs and benefits of this emerging issue. While there can be fiscal benefits, in terms of tax revenue and business growth, Watt also noted the effects of marijuana impairment, for example driving while impaired, and potential medical impacts, as well as community preferences.

“Often, there is not an easy choice to be made between these two competing mindsets,” he wrote. “It is for this reason that the Hamlet-esque question of ‘to legalize, or not to legalize’ weighs heavily on the minds of many municipal administrators in the Great Lakes State as a clear dilemma.”

With his local government experience and aspirations, along with a commitment to public service and volunteerism, Watt embodies the qualifications of the Robert R. Robinson Memorial Scholarship, and offers inspiration for fellow students seeking to serve as future local leaders.

Support Michigan’s future leaders

MTA’s second executive director, Robert R. Robinson was dedicated to townships and to furthering the form of government closest to the people. MTA established a memorial scholarship in Robinson’s honor after he passed away in 1987.

Robinson dedicated much of his life to township government. In addition to his eight years as MTA executive director, he served for six years as MTA’s legislative director, and was a cofounder and board member of the National Association of Towns and Townships, including two years as president. He spent a decade as **Meridian Charter Township** (Ingham Co.) supervisor before joining MTA in 1969. Awarding this endowment each year in his name helps to ensure that Michigan’s future local leaders continue to value and protect township government and the Michigan residents it serves.

Township officials and MTA county chapters can help ensure that we are able to continue supporting the educational pursuits of tomorrow’s township leaders by making a donation to support the scholarship fund. “The scholarship fund is critical both to students in pursuit of their local government careers, and to all public officials as we work to encourage today’s students to pursue a future in public service,” said Robinson Scholarship Committee Chair **Harold Koviak**, MTA District 4 director and **Burt Township** (Cheboygan Co.) supervisor.

Contributions are tax deductible. Checks payable to the Robert R. Robinson Memorial Scholarship Fund can be sent to MTA, PO Box 80078, Lansing, MI 48908-0078. Learn more about the scholarship on at www.michigantownships.org/scholarship.asp, or call (517) 321-6467 with questions.



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townships in the spotlight



Birch Run Township

Birch Run Township (Saginaw Co.) was first organized in 1853 and held its first annual meeting of the electors on April 4, 1853. At that meeting, Joseph Matheson was elected the first supervisor in a tight race, with 18 votes to 17 for Proctor Williams, at whose house the initial election was held. Calvin Silvernail was elected the first clerk and Hiram Brown was elected treasurer. The township was named after its creek that runs through a large birch tree area. In 1863, the township was renamed Deer Lick and remained so until 1868 when it reverted back to Birch Run.

The total area of Birch Run Township is approximately 36.5 square miles. As of the 2010 Census, more than 6,000 residents live in the township. The township also includes the Village of Birch Run, with its 1,555 residents. The Birch Run Area School District serves the majority of the township's students, with almost nine square miles served by the neighboring school districts of Frankenmuth and Clio. The township is home to an ever-popular outlet mall, drawing visitors from near and far. Residents also enjoy the area's parks and outdoors.

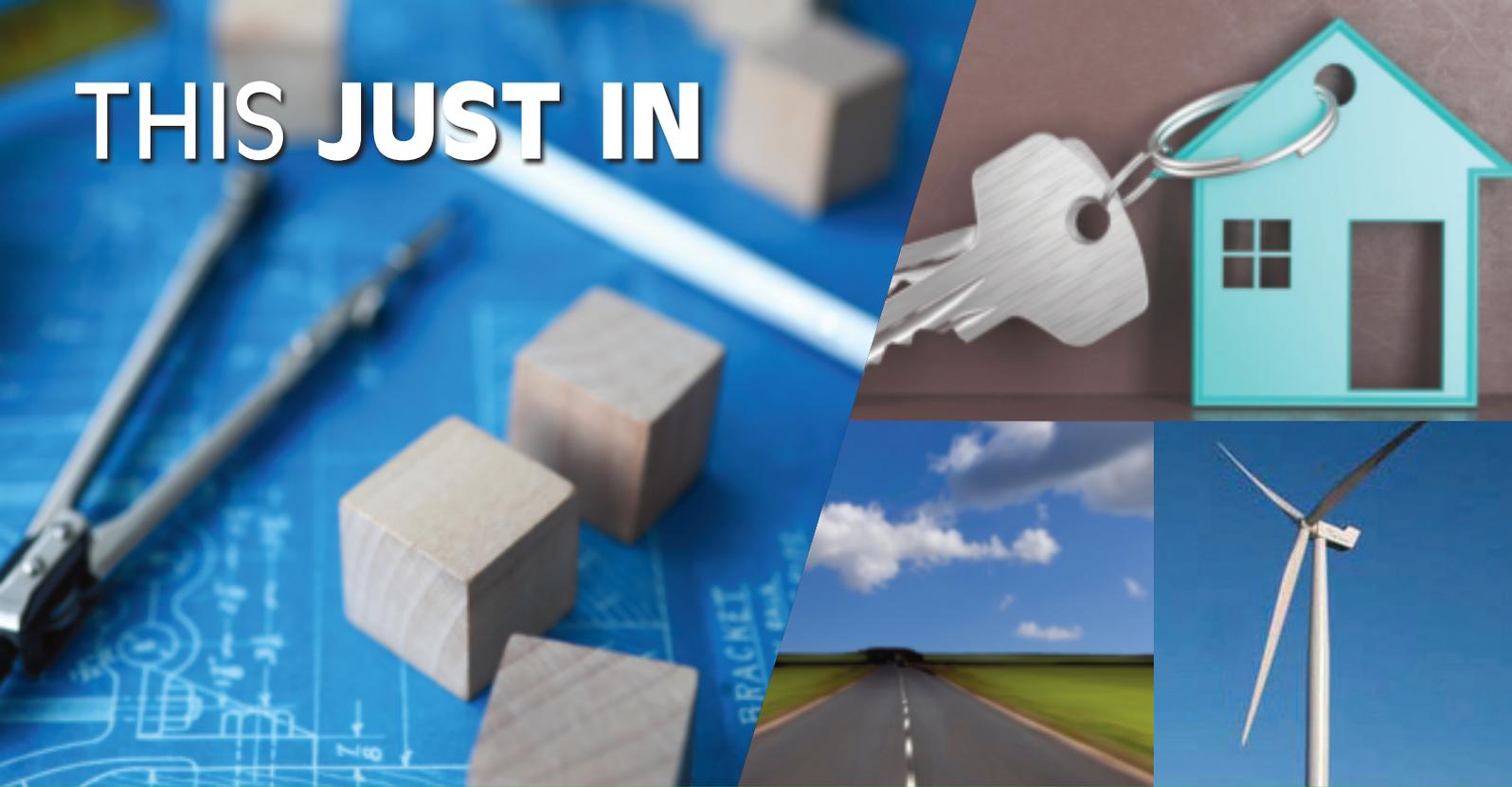


The township's fire department has grown over the years. In 1941, after several fires, it was determined the firefighting equipment was obsolete and worn out. A few local citizens called a meeting at the Birch Run State Bank to discuss ways and means to secure modern firefighting equipment. The consensus was that the equipment should be owned and operated by the township. A public meeting was then held at the township hall and a petition was circulated to raise taxes to buy a new truck and equipment, and to build a building to house the equipment. This petition was approved by a large majority of voters at an election.

Along with mutual aid to neighboring departments, Birch Run Township Fire Department provided protection for **Taymouth Township** and **Albee Township** (Saginaw Co.) until their departments were formed. In 1970, a new fire station and township hall was built on Main Street. In 1998, the township office moved to a new location, allowing the fire department to expand into the entire building, creating an additional truck bay, office, and increased meeting/training room space. This is where the department remained until 2018, when it moved into a newly built fire station.



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