

DECEMBER 2021

Township Focus

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION



Welcoming new staff
to the MTA team
page 8

Marijuana in Michigan
page 17

Thanking David Williamson for
decades of service to townships
page 26



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contents

December 2021 | Volume 9, Number 11



17

featured articles

17

Marijuana in Michigan

Since 2018, when Michigan voters approved a statewide ballot initiative legalizing adult-use marijuana, townships have weighed whether—and how—to allow recreational cannabis operations in their borders. Some townships have welcomed the new business to their community, while others have opted out completely and still others are taking a wait-and-see approach. We explore township experiences, and options, with this new Michigan market.

26

MTA thanks instructor, author David Williamson for decades of service to townships

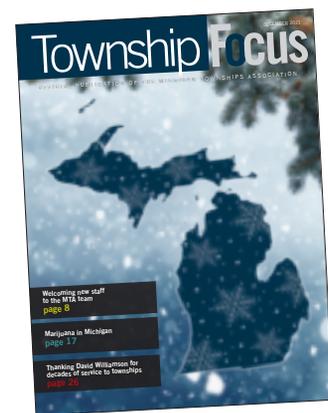
After 24 years authoring the “Financial Forum” column in MTA’s monthly magazine and 27 years teaching township finance to scores of local officials, David Williamson is retiring from service to the Association. We thank Williamson for his generosity and years of service to MTA and Michigan townships.



24



26



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mission statement

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

in this issue

3 Daily Democracy

4 News & Notes

11 Financial Forum

12 Hello, MTA ... ?

14 Inside Lansing

24 Knowledge Center

25 Legal Review

28 Around the State



mta board of directors

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Peace and good will

MTA Past President **Ken Gauthier** has often said that his fellow MTA member officials are like brothers and sisters, only better. Our MTA members also speak of their friends among members and our MTA staff and teachers as like a family. As we gather these next weeks, let us share our gratitude for making it through, our optimism for the future and our good will toward each other.

Our MTA family has many reasons to be grateful. Among them, we welcome **Mike Batterbee** and **Sean Hammond** as legislative associates joining Judy Allen's Government Relations team. **Tonia France** has joined our Administration and Finance team. You can read more about the new members of the MTA family on page 8. As attacks on local control mount in Lansing, and as we return to a more normal year of MTA action, these talented and experienced new colleagues are key additions to your Lansing voice and impact. Judy lays out the full list of current legislative activity later in this issue.

Our in-person events have resumed and we look forward to an **"all-comers" Annual Conference and Expo in late April in Lansing**—see next month's issue for the full program and registration details. Want to make a personal impact on our Conference's success? Sign up as a volunteer on our website and help run classrooms, welcome attendees, answer registration questions, and many other activities. We can't run it all without our great volunteers. We welcome any Conference registrants as new joiners to this enthusiastic, fun team.

Before then, we will also have our February **Board of Review Training** workshops, held in person across the state (as well as virtual options), which will allow your remaining board of review members to complete the statute-required

certification by the end of their term. Turn to page 4 for a reminder on this requirement and page 24 for details on the February trainings.

In this issue, we also offer our thanks and look back on the decades of contributions made by long-time MTA author, instructor and consultant **David Williamson**, as he heads into retirement after more than 27 years teaching township officials and 24 years writing the "Financial Forum" column for our monthly magazine. Dave, thank you for sharing your knowledge, expertise and humor with our members—you have made a difference in every Michigan township. We wish you all the best and safe travels as you tour the country in your new Airstream camper.

Lastly, our Association is saddened by the passing of long-time Lansing communications leader **Kelly Rossman-McKinney** from cancer. Kelly served as MTA's public affairs liaison in the early '80s, and continued to teach for MTA many times over the years. She served in many roles across the capital, and earned the utmost respect from those who knew, worked with and learned from her. Kelly, you have been a powerful, trusted voice for many causes and people. Michigan will miss you and your laughter.

On behalf of our MTA Board and staff, **we wish you and yours a time of peace, love and good will** to close out 2021 and to ring in a truly happy New Year.

Neil



news¬es

a compendium of noteworthy items

MANDATED TRAINING

All board of review members must complete mandated training by end of 2022



All township board of review members, including alternates, must complete training by the end of 2022, as required under Public Act 660 of 2018. The training is required regardless of the number of years the member has served on the board of review.

MTA worked with the State Tax Commission (STC) last year to develop the required training program. Board of review members who took part in MTA's "Basics" session held virtually in January, February and June 2021, and completed the accompanying

quiz and required documentation have completed the mandated training for this term. MTA's upcoming 2022 *Board of Review Training*, being held in person around the state at 12 locations in February will also qualify for the required training. Several live virtual options, which will also meet the training requirement, will also be held.

PA 660, which overhauled assessing practices in the state, included the training requirement for board of review members, once per term, starting with the 2021 term of office. The act requires board of review members to complete training at least once every two years to acquire relevant knowledge and information necessary to accurately and uniformly carry out their duties and responsibilities of an appointed board of review member.

The training requirement is part of the state's Audit of Minimum Assessing Requirements (AMAR), which determines substantial compliance with state statute and STC rules. All townships will be subject to an AMAR review over the next several years. Non-compliance with the training requirement will result in a deficiency in the AMAR, and a corrective action plan must be submitted to the STC detailing how and when the deficiency will be resolved. Attendance at required training must be reported to the STC on Form 5731, *Assessing District Required Board of Review Training Report*.

Turn to page 24 for more about MTA's upcoming *Board of Review Training* or visit www.michigantownships.org.

GO GREEN

Become a Michigan Green Community

Receive support in your township's sustainability journey by joining the Michigan Green Communities network. The Michigan Green Communities (MGC) program is a collaboration among MTA, the Michigan Association of Counties, Michigan Municipal League, and state Departments of Environment, Great Lakes, and Energy, and Health and Human Services, and Michigan Economic Development Corporation. It is designed to support communities in their efforts to adapt to climate change, reduce energy use, improve the resilience of their infrastructure, and save money and resources. All Michigan townships are eligible to join the MGC network and take the MGC Challenge.



The statewide network allows local government officials to collaborate with one another, through peer learning and information sharing, and to promote innovative sustainability solutions at the local, regional and state level. An annual MGC Challenge is a key part of the program and allows participants to track and benchmark their sustainability progress. The challenge allows townships to track their sustainability progress, see how their efforts compare to other Michigan communities, and earn certification as a bronze, silver or gold community. Challenge participants earn a logo to display on their website and in print materials, are publicized at the annual awards conference and on the MGC website, and included in a press release. 2019 MGC Challenge communities include: **Gold—Delhi Charter Township** (Ingham Co.) and **Pittsfield Charter Township** (Washtenaw Co.); **Silver—Clinton Charter Township** (Macomb Co.), **Delta Charter Township** (Eaton Co.), and **Meridian Charter Township** (Ingham Co.); and **Bronze—Hartland Township** (Livingston Co.), **West Bloomfield Charter Township** (Oakland Co.), and **Northville Charter Township** (Wayne Co.).

An updated MGC Challenge is launching in January—watch <http://migreencommunities.com> and *Township Insights* for details as they become available. A new virtual networking platform will also launch in early 2022 on the MGC website. In addition, a new MGC coordinator can assist communities in finding technical assistance and resources to achieve your community's sustainability goals.

Sign up for the MGC Challenge and network today. Questions? Contact MGC Coordinator Danielle Beard at dbeard@migreencommunities.com

HAIL TO THE CHIEF

Township swears in first woman to occupy the top police job

Dina Caringi's rise to the top rank of the Clinton Charter Township (Macomb Co.) Police Department (CTPD) has been anything but meteoric. Instead, her 26-year career in law enforcement began with modest ambitions.

"It was just small goals as I grew and advanced," said Caringi, who was sworn in as township police chief on Nov. 4. "Working the road, working nights, interacting with people, answering calls for service, that was always what I loved."

Supervisor Bob Cannon was pleased when Caringi accepted his offer to become chief. "Dina told me she didn't walk in the door when she was hired thinking she was going to be the chief," said Cannon. "She saw herself becoming the best police officer she could be for all the residents of our community, and I know she has done that—and more."

Caringi's career—which includes five years with the Detroit Police Department and 21 years with Clinton Charter Township—has been full of firsts. The veteran officer was the township's first female lieutenant of the detective bureau. Last spring, she was promoted to captain—the first woman to reach that rank with CTPD—and was assigned to oversee the patrol operations division. She also has 10 years of experience as a use-of-force and firearms instructor, 13 years with the Crisis Negotiation Unit, and has spent the last five years as a unit commander.

Caringi is a life-long township resident. "The fact that Captain Caringi has spent her life and most of her career here in Clinton Township makes me proud to have her as our sixth police chief," said Cannon. "We can truly say she's homegrown, all the way."

The new chief first joined the Detroit Police Department Training Academy in 1995, and says choosing police work was the best decision she ever made. Finding herself in a position to inspire an entire department, to train, educate and encourage has been overwhelming.

"The important thing for me is always to be mindful of where I came from and remember the mentorship I received and the people who believed in my ability not only as a woman but as a police officer," she said. "It's beyond anything I could've imagined when I was hired on Oct. 30, 2000."

Twenty-one years later, almost to the day, Dina Caringi was sworn in as the new Clinton Charter Township police chief.



Caringi

LEAD AND COPPER

New resource offers lead and copper guidance to local officials, residents

In 2018, Michigan adopted the country's most proactive Lead and Copper Rule (LCR). Implementing this rule poses challenges, not just for resources, but for accessible, easy-to-understand and reliable information that can be used by municipal leaders and members of the public. After the state's water systems collected and submitted their latest round of lead and copper drinking water data to the Michigan Department of Environment, Great Lakes, and Energy, lead sampling results and lead action level exceedances were announced by the department this fall.

Lead action level exceedances can take communities by surprise. Not sure where to start with new lead data your township received? The University of Michigan Water Center has created a "What Elected Officials Need to Know" resource specifically to help educate elected officials and to share information with residents. Check out the new guide, which identifies questions officials can ask their water utility to take well-informed next steps. There is also a webpage townships can share with residents who have questions or concerns, as well as infographics and other helpful resources. Access at <http://graham.umich.edu/project/revised-lead-and-copper-rule>.

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ANSWER: D

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

—Township Supervisor



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ATTENTION TREASURERS

Reminder for tax collection office hours



The township treasurer 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 2021, the available days for required December office hours are **Monday, Dec. 27** through **Thursday, Dec. 30**. Treasurers **must** choose at least one day (unless a bank assists in collection). (MCL 211.44(2))

The last day to pay 2021 property taxes without incurring any interest or penalty is **Monday, Feb. 14, 2022**. Treasurers **may** choose to hold office hours.

The last day to pay 2021 property taxes before they are returned as delinquent is **Monday, Feb. 28, 2022**. (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 **Wednesday Sept. 14, 2022** (the last day taxes are due and payable before interest is added under MCL 211.44a(5)).

Also, townships are reminded that, under Public Act 129 of 2019, a designee for the township treasurer can also act on his or her behalf for tax collection purposes. The law allows a designee, approved by the township board, to be appointed to take the treasurer's place and accept tax payment during these designated times. The designee can be a deputy treasurer, an elected official, or another individual acting on behalf of the treasurer.

LOCAL UPDATES FROM ACROSS MICHIGAN

Township happenings

Clay Township (St. Clair Co.) recently helped a long-time resident celebrate a significant milestone—her 100th birthday. After Virginia Meadows' granddaughter contacted the township to let them know about her grandmother's centennial celebration, the township board passed a resolution to commemorate the occasion. Supervisor **Artie Bryson** presented Meadows—a 60-year township resident—with the resolution, along with township public safety personnel, who led a parade of emergency vehicles passing Meadows' home, including a fire truck festooned with a banner declaring, "Clay Township wishes you a happy birthday!"

Kids aren't the only ones enjoying storytime at the public library in **Coloma Charter Township** (Berrien Co.). Each week, school-aged children, kindergarten and up, and even adults can practice their reading and communication skills by reading with certified therapy dogs Margaret and Pailey as part of the "Paws for Reading" program.



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.

classified

HELP WANTED

Municipal attorney—Secret Wardle, a top-rated law firm with its main office in Troy, Mich., is seeking an attorney with extensive background and experience in municipal law. The candidate should have experience in providing legal advice and services to municipalities and their boards and commissions, including, but not limited to, drafting ordinances, resolutions and agreements, and handling prosecution and litigation matters. At least five years of experience in municipal law matters is required. Salary will be based on the experience and qualifications of the successful candidate. Interested candidates should submit a resumé and cover letter to dnewman@secretwardle.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.

Large-employer vaccination requirement on hold; religious objection guidance released

The future of a federal COVID-19 vaccination requirement for employers with 100 or more employees is uncertain, after a federal appeals court issued a stay, pausing the requirement from taking effect. The requirement had been announced by President Biden in September and outlined under an emergency temporary standard issued by the federal Occupational Safety and Health Administration (OSHA) in November. However, just prior to *Township Focus* press time, OSHA announced that it had suspended implementation and enforcement of the mandate, pending the legal challenges. The large-employer requirement would apply to certain townships. With the legal outcome uncertain as of press time, watch MTA emails and publications for updates as they become available.

Under the OSHA standard, employees at large employers would be required to be vaccinated from COVID-19, or take part in weekly COVID-19 testing and present a negative test, rather than get vaccinated. According to OSHA FAQs on the standard, the 100-employee count is not based on number of hours worked, and for townships, would include elected and appointed officials, firefighters, part-time employees and others. Independent contractors would not be included in the 100-count threshold. The requirement

would apply to public employers, like townships, as Michigan operates an OSHA-approved State Plan that covers most private sector workers and all state and local government workers. If the requirement is upheld by the 6th U.S. Circuit Court of Appeals, Michigan OSHA would be required to implement the standard, but has said that it has no plans to be any more stringent. The standard would also require the affected employers pay employees for the time it takes to get vaccinated and all unvaccinated employees must wear masks.

Religious exemptions

The U.S. Equal Employment Opportunity Commission has updated its *What You Should Know About COVID-19 and the ADA, the Rehabilitation Act, and other EEO Laws* to provide more direction to employers regarding religious objections to workplace COVID-19 vaccine requirements. The update provides additional guidance on employees' request for religious accommodation, how an employer can assess the religious nature or sincerity of an employee's belief, how does an employer show that it would be an "undue hardship" to accommodate an employee's religious accommodation request, and how can accommodation be provided. You can read the guidance at www.eeoc.gov/coronavirus.

The EEOC guidance had previously noted that employers, including townships, may require employees to receive the vaccine, as well as provide incentives to get vaccinated and ask employees to provide proof of vaccination. MTA believes that the vast majorities of townships, however, are not choosing to require vaccination.



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MTA welcomes new staff

Please join MTA in welcoming three new staff members—two joining our Government Relations team, and a new addition to the Administration Department.

Two new legislative associates have joined Director Judy Allen, helping to advocate at both the state and federal levels on behalf of Michigan's 1,240 townships and thousands of local leaders serving their communities.

Michael Batterbee brings decades of experience working with the Michigan Legislature and state departments to his new role of MTA legislative associate. Batterbee most recently was senior policy advisor for the House Republican Policy Office and spent seven years as the director of the Office of Government Affairs with the Michigan Department of State. He has also worked with the National Federation of Independent Business and Small Business Association of Michigan, and has served as deputy director for the House Republican Caucus Services. Batterbee first began working for the state House as a legislative assistant in 1993.

"I look forward to using my 20-plus years working in and around state government to work on behalf of and give a voice to Michigan's townships," Batterbee said. "Our townships are the backbone of this state and I appreciate this exciting opportunity."

Batterbee has a master's in political science from Central Michigan University, and earned his bachelor's in political science and economics from the University of Michigan. He and his wife Deb live in **DeWitt Charter Township** (Clinton Co.), where they raised their three daughters.

Sean Hammond has also joined MTA as legislative liaison, bringing his experiences serving the Michigan Environmental Council (MEC) for six years, most recently as policy director for two years and previously as deputy policy director. Prior to his time at MEC, Hammond provided policy analysis and legal memos to Michigan's Senate Majority Policy Office, and completed internships with the Michigan Department of Agriculture and Rural Development, office of former Michigan Attorney General Bill Schuette and office of former State Rep. Rick Jones.

Hammond earned a bachelor's degree with honors in biology and minors in political science and chemistry from Saginaw Valley State University and a law degree from Michigan State University, and holds membership in the State Bar of Michigan. He lives in **Meridian Charter**



Batterbee



Hammond

Township (Ingham Co.) with his wife Jess, his daughter Harriet, and his dogs, Delaney and Kinley.

"I am looking forward to this new opportunity to work with townships on policy that impacts the future of all Michiganders," Hammond said. "Local governments most directly impact all of our lives, and should be free to lead the way for the state in building a stronger economy, environment and sense of community."

Tonia France has joined MTA's Administration Department as its new administrative assistant. In her part-time role with the Association, France assists both the administration and finance sectors of the department, including database updates, data processing and more.

"I have found the work and people at MTA to be amazing," she said. "I look forward to meeting and working with the Board and township members in the future."

France is originally from West Branch, Mich., but later moved to **DeWitt Charter Township** (Clinton Co.) during her childhood. She earned a bachelor's degree in multi-disciplinary studies with a management minor from Siena Heights University and also has an associate's degree from Lansing Community College.

Prior to joining MTA, France spent 10 years working for a medical billing company and nine years with the American Red Cross. She is also active in the parent-teacher association for her eight-year-old son's school. Along with son Aaron, France and her husband Josh live in **Delta Charter Township** (Eaton Co.), with their toy chihuahua Cinnamon, and two cats Sassy and Sylvester.

"We are delighted to welcome Mike, Sean and Tonia to the MTA team, and for their commitment to working on behalf of our local officials and township government," said MTA Executive Director Neil Sheridan. "Our advocacy efforts and service to members will benefit from their talents and contributions."



France

Members can choose to receive their *Township Focus* digitally

We know how much our members value their monthly copies of *Township Focus* magazine, which keeps readers up to date on key township issues, trends and resources as you serve your community. We have received some inquiries from officials who wish to receive their magazine electronically *only*. If you prefer to receive your monthly *Township Focus* via an emailed digital PDF to view or download, *instead of* a hard copy in the mail, please contact sue@michigantownships.org. The change will take effect within two issues. Note that we also post the full issue each month on www.michigantownships.org (look under the "Newsroom" tab) and provide a link in *Township Insights* at the beginning of the month.



More than 400 elected township leaders, deputies and members of the planning and zoning team took part—both in person and virtually—in MTA's *Professional Development Retreats* in October. In-person attendees gathered at the Bavarian Inn Lodge in Frankenmuth for two days of learning—with nine educational sessions at each of the five separate retreats—plus networking time during meals and an evening event on the Bavarian Belle riverboat. Virtual attendees were able to watch sessions in real time and get their questions answered by speakers, all from the comfort of their home or office. The return of our retreats were welcome events, with one attendee noting that they “always learn something new,” while another noted that, “there was so much information that I learned—too many to list!” Special thanks to Shumaker Technology Group for their live-streaming assistance and to Fahey Schultz Burzych Rhodes PLC for their generous sponsorship of the planning and zoning retreat dinner.

MTA's lunchtime learning series, *Now You Know*, offers timely updates, insights from our experts and a chance to get your questions answered all in just one hour! Don't miss our next episode coming: **Friday, Dec. 10 from noon to 1 p.m.**

Legislative Wrap-up

As the Legislature wraps up the final days of session for 2021, check in for the latest on recent legislative action, an end of year wrap-up and learn what is on deck for 2022. Join MTA's Director of Government Relations Judy Allen for insights into today's political landscape and hot issues affecting your township—including the appropriation of the state's \$6 billion in federal American Rescue Plan Act funding and MTA's efforts as part of a statewide coalition to leverage the funds for our communities.



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

Watch MTA publications for details on our 2022 *Now You Know* webinar series! If your township subscribes to *MTA Online* at the *Premium* level, you get FREE access to EVERY session! Visit <https://learn.michigantownships.org/nyk> for details.

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- Resident concerns
- Vegetation questions

SECURITY CONCERNS—(248) 380-2920

- Theft or damage to ITC property
- Trespassing issues

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, visit www.michigantownships.org/asp.asp.

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 2021 tax foreclosure parcels to the clerk in the municipality in which the parcels are located. (MCL 211.78m(6))

2021 taxes due and payable to the treasurer are a lien on real property. (MCL 211.40)

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

14 *Tuesday after the second Monday in December.* December board of review meeting may be convened to correct a qualified error. (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, 2012, 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 board of review 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 board of review for the current year and the immediately preceding year if the exemption was not on the tax roll. (MCL 211.7ee(6))

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

31 Tax day for 2022 property taxes. (MCL 211.2(2))

All taxes due and liens are cancelled for otherwise unsold 2021 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))

An eligible claimant may appeal an assessment levied, penalty or rescission under the Essential Services Assessment Act to the Michigan Tax Tribunal (MTT) by filing a petition no later than Dec. 31 in the same tax year.

The state Department of Treasury may appeal the 2021 classification of any assessable property to the Small Claims Division of the MTT. (MCL 211.34c(7))

Deadline for an owner that had claimed a conditional rescission of a principal residence exemption (PRE) 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 PRE* (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 PRE 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))

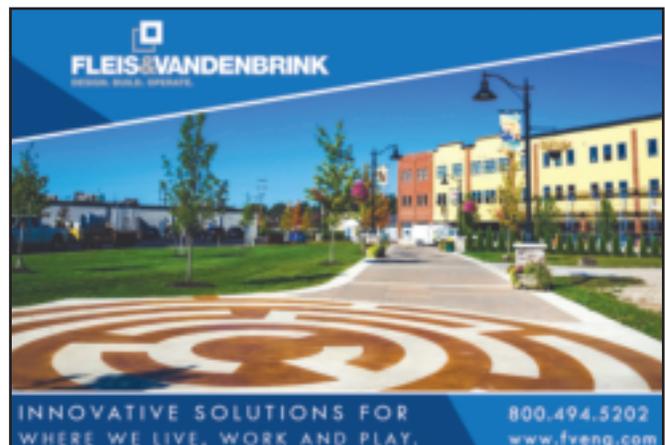
Form 5277 *Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)* shall be filed with the assessor of the township in which the personal property is located, no later than Dec. 31 of the year in which the exempted property is no longer eligible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

JANUARY

3 Deadline for counties to file 2021 equalization studies for 2022 starting bases with the State Tax Commission for all classifications in all units on Form 602 (L-4018P) *State Tax Commission Analysis for Equalized Valuation of Personal Property* and Form 603 (L-4018R) *State Tax Commission Analysis for Equalized Valuation of Real Property*. [R 209.41(5)]

10 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 local unit. Form 632 (L-4175) *Personal Property Statement* must be sent or delivered no later than Jan. 10 each year. (MCL 211.19(2)(c))

25 Local units with a state equalized value of \$15 million or less: 2021 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 2021 taxes collected within 10 business days after the 1st and 15th of each month except in March. (MCL 211.43(3)(a))





It's hard to believe that I'm crafting my last "Financial Forum" column, a journey that began in July 1997 on a "month to month" basis and is finally coming to a close. It has been a labor of love, assisted by so many wonderful people along the way, far too many to mention! I retired from my firm, PSLZ, in Plymouth in June 2017 and taught my last MTA workshop in November 2017, so while it is difficult to end things, it is necessary as I have ambitions to travel and explore. Here are my "top 5" parting nuggets of township financial advice:

1. Budget "deficit." A deficit budget condition doesn't exist when the annual budget shows more expenditures than revenues; it is determined when the accumulated fund balance (net current assets) is in a negative condition. Many townships save money for non-reoccurring expenditures like building improvements, land acquisitions and other major purposes, and finance these expenditures out of their "savings." These expenditures will be reflected in the annual budget, with no revenue, per se, to offset them. A budget deficit occurs when the budget revenues PLUS the prior-year fund balance, LESS budgeted expenditures is a negative number.

2. Size of fund balance. Townships are often criticized for accumulating large fund balances; however, they tend to be less leveraged than other communities such as cities. Townships tend to save money for capital items, in addition to a "rainy day fund." Additionally, townships with March year-ends will go nine months without property tax revenues, which means they tend to need a higher fund balance than a city. Most cities are on the July to June fiscal year-end, and recognize property tax revenues on the first day of their fiscal year. Townships accumulating reserves for capital purposes should consider the Public Improvement Fund (Fund 245 in the uniform chart of accounts).

3. Tax exemption. While the General Sales Tax Act specifically exempts townships from paying sales tax on all purchases for internal use (MCL 205.54(h)), townships cannot extend this exemption to others. For example, a township cannot purchase building materials, claim exemption from sales tax, and have a builder install the materials. The state has ruled that the builder, not the township, is the user or consumer of the materials.

4. Disbursing township funds. MCL 41.75 outlines the correct processes to accomplish disbursement of township funds. First, the clerk (or the deputy clerk) initiates the payment,

after the township board has specifically approved the payment. In the past, the clerk prepared a "town order" or "warrant" to authorize the treasurer to issue the check. This process has been generally consolidated with the dual-signature check. When the clerk (or deputy clerk) signs the "warrant/check," it is a warrant; when the treasurer (or deputy treasurer) signs it, it is a check, and becomes a negotiable instrument.

While MCL 41.75 doesn't cover disbursements from the property tax collection fund—these generally are accomplished with only the treasurer or deputy treasurer's single signature—it is recommended that townships consider using the same strong controls over all disbursements.

The supervisor's signature cannot be used to replace the treasurer or clerk's signatures. If the township board adopts a policy requiring the supervisor or other township board member to sign checks as an additional internal control, it can be added as a third signature, although it has only internal control status. A better practice may be to have the supervisor or other person sign or initial the township's record-keeping panel or copy of the warrant/voucher, to avoid confusion.

5. Prepayment of bills. Many townships adopt policies allowing for payment of such items as utility bills, payroll, payroll taxes, bond payments and the like, that cannot wait for a board meeting. The board sets a policy that specifically "pre-authorizes" these payments, subject to ratification/review at the next board meeting. The policy should be liberal enough to avoid late payments, but not be overly broad to diminish the oversight of cash disbursements.

Thank you, Dave, for generously sharing your wisdom and knowledge with Michigan township officials. Turn to page 26 for more reflections on David Williamson's contributions to MTA and townships.

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.



Can a township board member also work as a township employee?

Yes, Michigan law allows township boards to assign additional, non-statutory duties to township board members (MCL 15.183) and to authorize payment for those services, as the township board deems reasonable. (MCL 41.96)

Note that this is an exception to the rule: The Incompatible Public Offices Act, Public Act 566 of 1978 (MCL 15.181, *et seq.*), states that a public officer shall not hold two or more incompatible offices at the same time. (MCL 15.182)

“Incompatible offices” are public offices held by a public official that, when the official is performing the duties of any of the public offices held by the official, result in:

1) The subordination of one public officer to another; 2) the supervision of one public officer by another; or 3) a breach of duty of public office. (MCL 15.181(b)) Since the township board is the employer, any employment position with the township would result in that position being subordinate to and under the supervision of the township board.

But, in a township with a population of less than 40,000, the Incompatible Public Offices Act allows:

- 1) Public officers or public employees of the township to serve, with or without compensation, as emergency medical services personnel, or
- 2) to serve, with or without compensation, as a firefighter, police chief, fire chief, police officer or public safety officer in that township if that firefighter, police chief, fire chief, police officer or public safety officer is not a person who negotiates a collective bargaining agreement with the township on behalf of the firefighters, police chiefs, fire chiefs, police officers or public safety officers, or
- 3) the township board may choose to authorize a public officer or public employee to perform, with or without compensation, other additional services for the unit of local government. (MCL 15.183(4))

Note that townships with a population of 40,000 or more cannot assign to a township board member additional duties that would result in an incompatible office, which includes any employment position, even the positions of emergency medical services personnel, firefighter or police officer.

A township board is never required to give additional duties to a board member, and a township board may feel it is inappropriate to do so.

A township board member is not prohibited from voting to assign him- or herself additional duties or to establish the compensation for the additional duties (*Burton Township v. Speck*, 1 Mich. App. 339, 1965).

But a board member seeking additional duties may want to evaluate the appropriateness of voting on the question. Note that, in a charter township, a board member may abstain only if the other members present unanimously vote to allow him or her to abstain. (MCL 42.7)



How is a township board member compensated for these additional services?

A township supervisor, clerk or treasurer may only be compensated for the statutory duties of his or her office through the salary of that office. The trustee position may be compensated by salary, by per diem or per meeting payments, or by a combination of salary and per diem/per meeting payments.

MCL 15.183 states that a township official may perform the duties listed with or without compensation; no statute requires that a township official be compensated for additional services.

However, because additional services must, by definition, be outside the statutory duties of an official's office, the salary of the office does not cover those additional services. A township board may authorize a township official to be compensated for performing additional services. The additional services should be specified by the board in a job description, and the compensation should be established and authorized before the additional duties are performed.

For example, if a township board votes to authorize a trustee to perform the additional service of managing the transfer station:

- 1) The salary of the office of trustee must be a fixed amount, and both (or all four) trustees must be paid the same salary (in a township where the trustees are paid by salary). The trustee salary cannot differ from one trustee to another based on years of service, merit, etc. The salary cannot be decreased during the four-year term of office. If the township board establishes the

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board salaries, the salary resolution is subject to petition for referendum. If the township holds an annual meeting, the trustee salary is subject to annual meeting approval. If the township has a salary compensation commission, the trustee salary is subject to the commission's determination.

- 2) The compensation of the transfer station manager may be a salary or an hourly wage. It may be adjusted by the township board to reflect pay increases or decreases, years of service, bonuses, merit increases, or number of hours worked. The compensation for additional duties given to a township board member is not subject to annual meeting or salary compensation commission approval. It is not subject to referendum. If the township board member leaves office, he or she loses the additional duties and is not eligible for unemployment insurance for those duties (because they are additional duties of an elective office), although the township board could subsequently hire (or rehire; see below) the individual for the job.



I am a township employee. Can I run for a township board position?

Yes, as long as you are eligible to hold office in the township, you may run for a township board position.

However, the Michigan Political Activities by Public Employees Act, Public Act 169 of 1976 (MCL 15.401, *et seq.*), governs how township employees may be involved in political activities.

Under that act, unless contrary to a collective bargaining agreement, the township board may require a candidate for township office to take a leave of absence without pay when the candidate files or 60 days before the election, whichever is closer to the election. (MCL 15.403)

Once the election is certified and before you take the oath of office, however, you must either resign (a letter of resignation is recommended) or, if the township is under 40,000 in population and the option is specifically available in your township, you may request a leave of absence from your employment with the township.

The option to request a leave of absence (if that option is provided by the township) is available only to a person who holds an employment position with a township of under 40,000 in population, because the option to hold (even as a leave of absence) or to be assigned an employment position with the township is limited to townships under 40,000.

The board in a township under 40,000 in population may then vote to authorize you to perform, with or without compensation, any of the duties in MCL 15.183(4).

Note that, even though a sitting board member could serve as an emergency medical technician (EMT), firefighter or police officer, and a township EMT, firefighter or police officer could be appointed to fill a township board vacancy without having to resign, a township EMT, firefighter or police officer elected to township board office must resign under MCL 15.403(2) before taking the oath and then the board in a township of under 40,000 may hire them back in their previous position under the Incompatible Offices Act, MCL 15.183.

But the key word is "may." A township board is under no obligation to give a board member additional duties. Being a local legislator is a significant undertaking, so take a moment to evaluate whether you can adequately represent your community as a whole while also working for the township.

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.



63
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Infrastructure Investment and Jobs Act— what it means for Michigan

In November, the bipartisan Infrastructure Investment and Jobs Act was signed by President Biden and will provide billions of dollars to Michigan for investments in our infrastructure, including roads, bridges, high-speed internet, electric vehicles and the Great Lakes. The state is expected to receive funding from the \$1 trillion federal infrastructure five-year measure as soon as the spring of 2022.

The Michigan Legislature and governor will need to appropriate the funding for several specific priorities, but state and local governments will also have the opportunity to apply for competitive federal grants.

Upgrading roads and bridges—There are approximately 1,219 bridges and more than 7,300 miles of highway in Michigan that are in “poor condition.” Based on formula funding alone, Michigan would receive an estimated \$7.3 billion to fix roads and \$563 million for bridge replacement and repairs over five years. Per statements made by the Michigan Department of Transportation (MDOT) director, the funding will be split between MDOT and local road agencies. The new funding represents a 30% annual increase in the federal highway program and an additional \$113 million per year to replace or repair bridges. Additionally, Michigan can compete for the Bridge Investment Program for economically

significant bridges and additional funding dedicated for major projects that will deliver substantial economic benefits to communities.

Expanding high-speed internet—The measure includes funding for the expansion of high-speed internet deployment, adoption and affordability. For Michigan, a minimum allocation of \$100 million is available to help provide high-speed internet coverage across the state, including access for nearly 400,000 residents who current lack access. Additionally, 25% (2.5 million) of Michigan residents would be eligible for the Affordability Connectivity Benefit to help low-income families afford internet access.

Improving water infrastructure—An investment of \$55 billion is provided for clean drinking water, including dedicated funding to replace lead service lines and address PFAS

contamination. Of that amount, Michigan would receive \$1.3 billion to improve water infrastructure, including replacement of lead service lines and addressing groundwater contamination from “forever chemicals” such as PFAS.

Investing in electric vehicle (EV) charging infrastructure—Michigan is expected to receive \$110 million to support the expansion of an EV charging network investment in the state. Nationwide, \$7.5 billion is provided to invest in EV charging infrastructure. Additionally, the state can seek grant funding dedicated to EV charging.

Upgrading power infrastructure—The new law provides \$73 million to upgrade the country’s power infrastructure, including new, more resilient transmission lines. This expansion will help facilitate the expansion of renewable energy and invest in next-generation research technologies.

Improving public transit—Michigan is projected to receive a 30% increase over five years to improve sustainable public transportation options across the state—an increase of \$47 million annually.

Strengthening cybersecurity—Funding of \$1 billion will support efforts to improve cybersecurity needs for state

and local governments—securing networks, assessing cybersecurity vulnerabilities and building the cybersecurity workforce.

Reducing the risk of natural disasters, including shoreline erosion and extreme flooding—Funding for a new program, signed into law earlier this year, was included that local communities can use for mitigation projects to reduce natural disaster risks, including shoreline erosion, rising water levels and extreme flooding. The funding, \$500 million, will fund the Safeguarding Tomorrow through Ongoing Risk Mitigation (STORM) Act.

Protecting the Great Lakes—Funding was included to provide \$1 billion for the Great Lakes Restoration Initiative, the first increase in funding since the program was established a decade ago.

MTA will share additional information on the programs as it becomes available, as a guidebook is expected in the coming weeks. Additionally, the National Association of Towns and Townships has issued a special report on the Infrastructure Investment and Jobs Act, which is available on www.michigantownships.org, under “Breaking News.”

Legislative lowdown

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

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

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

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

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

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

HB 4134: Elections—Allows increase

in allowable precinct size and requires permanent absent voter list. *MTA supports.*

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

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

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

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

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

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

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

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

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

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

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

HB 4822: Workers’ compensation—Provides for workers’ compensation for COVID-19 presumption for police, firefighters and emergency medical personnel without positive test result. *MTA opposes.*

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

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

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

HB 5026: 9-1-1—Modifies and extends Emergency 9-1-1 Service Enabling Act. *MTA supports.*

HB 5282: Elections—Prohibits intimidation of an election inspector or preventing an election inspector from performing his or her duties. *MTA supports.*

HB 5293: Land Use/zoning preemption—Preempts local zoning authority for child foster care institutions for a state licensed facility up to 10 children. *MTA opposes.*

HBs 5300-5302: Medical marijuana—Creates special medical grower license for certain caregivers, limits to one location, requires registration and tracking of product, and provides municipal authority for civil enforcement. *MTA supports.*

HB 5329: Property taxes—Provides an opt-out option to designated assessor requirement. *MTA neutral.*

HBs 5502-5506: Personal Property Taxes—Removes requirement that an eligible manufacturing personal property (EMPP) exemption be filed annually,

allows prior year's EMPP exemption to be carried forward to current year's statement of tax assessment, and provides that a new industrial facilities exemption certificate could not be approved and issued after Dec. 30, 2021, for any personal property that qualifies as EMPP. *MTA neutral.*

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

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

SB 306: Elections—Requires the secretary of state to prepare and submit report and post on website of county, city, and township clerks who are not current with training or instruction required. *MTA monitoring.*

SB 308: Elections—Requires the secretary of state to provide signature verification training for clerks and election inspectors. *MTA monitoring.*

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

SBs 429-431: Land use/local

preemption—Preempts local units of government on zoning and all regulation of sand and gravel mining operations, and places jurisdiction under the state Department of Environment, Great Lakes, and Energy. *MTA opposes.*

SB 441 & HB 5326: Property tax assessments—Clarifies valuation of wind energy systems. *MTA supports.*

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

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

SB 565: Appropriations—Provides for supplemental appropriations for drinking water and water infrastructure improvements supplemental. *MTA supports.*

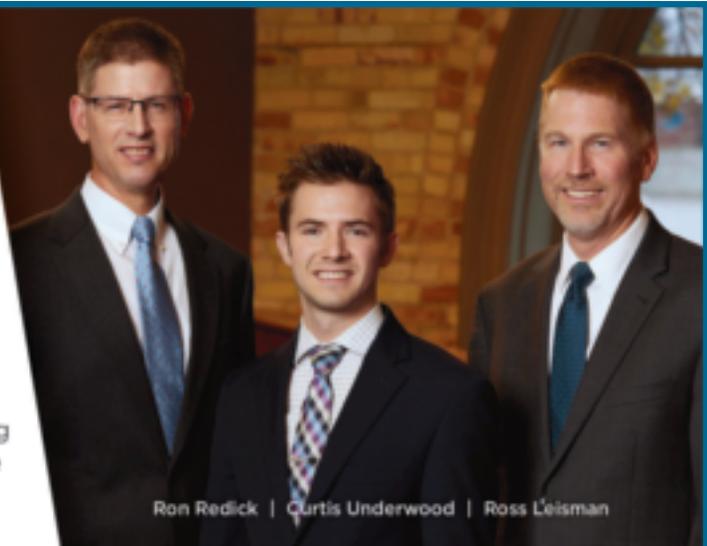
SB 698: Personal property taxes—Provides for assessment situs of personal property relocated due to COVID-19 pandemic for additional year. *MTA supports.*

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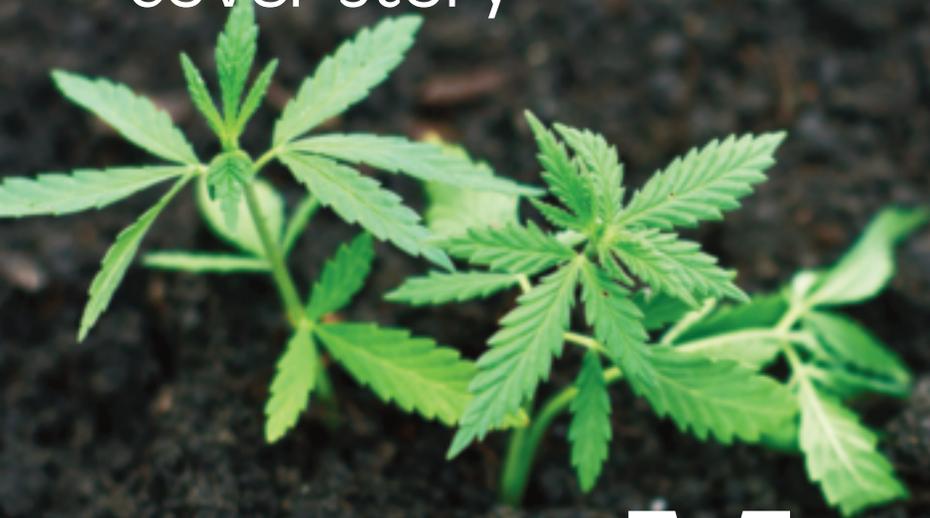


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Marijuana in Michigan

In 2018, Michigan voters approved a statewide ballot initiative to legalize the use, possession and sale of marijuana for adults age 21 and older by a nearly 12% margin.

Close to three years later, the state has drafted and refined a legal framework to track and regulate adult-use (sometimes also called recreational) marijuana production, processing, testing, transportation and sales. Economic experts predict the retail market could be worth \$3 billion annually and substantially more in total economic impact to the state as the market matures. A portion of that money will impact municipalities that allow adult-use marijuana retailers in their communities.

While the expected economic impact is substantial, the on-the-ground reality for many townships is more complicated. Of those that allowed cannabis businesses, many earned less money than they thought, or dealt with resident complaints, a revolving door of business owners with little stake in the community, legal battles and other problems. The vast majority of townships and other municipalities across the state have declined to allow adult-use marijuana businesses in their community. Statewide, 106 have allowed adult-use licensed facilities (while just 156 municipalities authorized medical marijuana facilities), according to Marijuana Regulatory Agency (MRA) Director Andrew Brisbo.

Those that did allow it often hoped it would be a cash cow. And in some cases, it can be. For **Bangor Charter Township** (Bay Co.), it's been a boon, according to Supervisor **Glenn Rowley**.

The township was the second in the state to officially allow licensed medical provisioning centers in 2017 (although many “unofficially”—that is, illegally—allowed dispensaries by declining to prosecute them prior to state licensure). The board then adopted an ordinance in January 2021 to allow adult-use marijuana sales. Since then, Bangor Charter Township has been able to fill vacant buildings with 13 retail establishments in addition to allowing several growers, processing facilities and one testing lab, Rowley said.

“We were in a very ugly situation financially, the biggest being [because of] declining state revenue sharing,” Rowley said. “We had money issues, and [we thought] this could really help us with that, and it did. We also knew that a lot of these companies were looking across the state of Michigan to find out, ‘where do we want to put our dot on the map?’”

cover story



Economic experts predict the adult-use marijuana retail market in Michigan could be worth \$3 billion annually and substantially more in total economic impact to the state as the market matures.

The township received more than \$280,000 in spring 2021 for its share of the adult-use marijuana retail excise tax, Rowley said. That's about the same amount of money the City of Lansing received in 2021, according to Deputy City Attorney Heather Sumner. For a township with roughly 12% the population of Lansing, that's a huge sum of money.

Statewide, the impact is expected to be even bigger. According to a 2020 report from Michigan State University researchers, the statewide economic impact of adult-use marijuana could exceed \$7.8 billion when the market fully stabilizes.

It's also expected to lead to big employment gains. Across the supply chain—from growers, processors and retailers to transporters and testing facilities—the business of cannabis is projected to directly employ 13,500 people and create \$495.7 million in total tax revenue, \$298.6 million of which would be excise taxes and \$197.1 million in sales taxes, according to the report. The projections are based on the state of Colorado's experience, adjusted for Michigan's population and based on the assumption that the industry will grow over the next several years, the report said.

In Fiscal Year 2020, Michigan's adult-use and medical markets led to a combined \$776 million in total sales, according to MRA's Brisbo. The agency projects \$1.5 billion in total sales by the end of Fiscal Year 2021, generating

\$98.1 million in sales tax and \$102.4 million in excise tax revenue, the portion that is shared with municipalities based on the number of adult-use retailers and microbusinesses a municipality has within its borders. Each of the 106 local governments that allows adult-use retailers received roughly \$28,000 for each licensed retail store or microbusiness in their jurisdictions.

The MSU report, *The Market For and Economic Impact of the Adult-use Recreational Marijuana Industry in Michigan*, said economic growth is limited by hesitation from local governments and residents, and industry uncertainty over the possibility that local referendums could aid in either expanding the market or in limiting it in communities where cannabis companies may have invested significant sums of money to acquire land, property or state permits.

Local control

For townships, one of the most crucial differences between the 2016 Medical Marijuana Facilities Licensing Act (MMFLA) and the 2018 Michigan Regulation and Taxation of Marijuana Act (MRTMA) is that the 2018 adult-use law doesn't grant as much local control.

MTA worked hard with legislators, the governor's office and the Michigan Department of Licensing and Regulatory Affairs to ensure that townships were automatically opted out of the medical program from the outset. Townships that didn't want medical marijuana businesses didn't have to opt out; instead, those that wanted to be part of the medical program explicitly had to opt in.

With the MRTMA, it's the reverse. Municipalities were automatically opted into the program unless they adopted an ordinance limiting or opting out of the adult-use market, and sent the ordinance to the MRA. If that wasn't done by 2019, the potential existed for the state to license pot shops, but the MRA has routinely worked with townships, said Catherine Kaufman, MTA legal counsel and partner with the firm Bauckham, Sparks, Thall, Seeber & Kaufman, PC.

Some cannabis companies have aggressively argued that if townships did not opt out in 2019, it's too late for them. But that's simply not true, Kaufman said. Townships can still adopt an adult-use ordinance to limit or prohibit establishments if they don't already have a state-licensed marijuana business in their municipality.

Types of licenses

Ten types of licenses are available for adult-use cannabis businesses. The five major licenses include growers, processors, secure transporters, retailers and safety compliance facilities. Another five "special licenses" also are available for excess growers, designated consumption establishments, a marijuana event organizer or a temporary marijuana event.

The law also allows anyone over the age of 21 to legally possess, use and consume up to 2.5 ounces of marijuana. Adults 21 years of age and older also can possess, store and process up to 10 ounces of marijuana for personal use in their home and grow up to 12 plants for personal use. Individuals are legally allowed to give away or transfer up to 2.5 ounces as well.

There are still also separate licenses under the medical marijuana law. And again, the medical law provides for caregivers—separate from provisioning centers—to grow up to 72 plants for themselves and up to five patients (see sidebar on page 23 for more on MTA-supported legislation that would create the Cannabis Safety Act providing greater oversight over medical marijuana in Michigan, while still allowing caregivers to serve their patients).

More money, more problems

There is no real uniform township experience among those that didn't adopt an ordinance to opt out of adult-use licensing, which is required to prevent the MRA from issuing license approval for adult-use marijuana facilities in a community. By ordinance, townships can either limit the number of adult-use establishments or prohibit them in the township. While initially the MRA began issuing licenses in 2019, and townships that wished to opt out were asked to do so then, there is no actual statutory deadline for a township to adopt such an ordinance. A township board could choose to adopt, or an initiative petition could require, an ordinance prohibiting or allowing adult-use facilities.

For some townships that have allowed the new businesses in their community, the adult-use marijuana market can be a mixed blessing. Along the Lake Huron coast, the **Baldwin Township** (Iosco Co.) board voted to allow adult-use marijuana shops in the township. The decision allowed vacant buildings to be filled at a time when “we were losing businesses quickly,” said Supervisor **Christopher Martin**.

They now have shops paying local property taxes on formerly empty property, and the township received \$54,000 from revenue sharing from marijuana excise taxes. The township was able to provide free yard waste pickup for its residents and also is exploring a boost to its parks and recreation budget or to the public safety budget, Martin said.

But the township has also faced challenges as a result. That includes companies that set up shop only to flip their business shortly after; difficulties with interested applicants not following through on the process and wasting township officials' limited time; a marijuana facility 300 feet away from a daycare center; pushy applicants and regular threats of litigation. Many in the community also weren't happy about their new neighbors. But Martin maintains a positive attitude about the program.

“I think ultimately it'll be a great thing for the township,” Martin said, noting that it's likely been a tourism boost. Officials expect to be collecting about \$130,000-\$140,000 in excise tax revenue sharing as time goes on, on top of

permitting fees that are restricted to running the township's cannabis program.

Other townships also have dealt with public outcry after a flood of marijuana businesses set up shop in what used to be quiet, rural communities, where residents may still have a negative perception of marijuana.

In **Arlington Township** (Van Buren Co.) for example, a host of blueberry and apple farmers sold their land to cannabis growers when the township declined to opt out of adult-use marijuana or to place a cap on the number of licenses that might come in. Sixteen growers gathered up 100 licenses in the small, 1,500-person rural township, according to Supervisor **Mike Koshar**.

Many residents were incensed. They've complained about a persistent smell of marijuana because of the large volume of outdoor grow operations. In response, the township board went back and forth before ultimately passing an ordinance to not allow any new cannabis licenses.

For the township, it's “definitely a mixed bag,” Koshar said. “Obviously, having 100 licenses in the township, we get quite a bit of money off those licenses, but unfortunately ... the restrictions are so tight, it's hard to take that money and go spend it on whatever you want.”

In Arlington Township's case, the bulk of the licenses were for growers. But townships don't receive any excise tax for growers—they only get a portion of the municipal revenue sharing for cannabis from retailers. Koshar said he doesn't think the board “fully understood that.”

Although the township had many meetings packed with angry residents, Koshar said he tries to remind himself that the people who don't mind it probably wouldn't bother to come to a township board meeting. In his view, the growers are here to stay, so there's no sense in looking back. His job is to “work with them and the residents to come up with a plan and a solution that works best for both. That's what I've been challenged with since November [2020] when I took over,” Koshar said.

But if he could do it all over again, Koshar said he would have encouraged the board to have adopted zoning provisions limiting where marijuana businesses could be, as neighboring **Lawrence Township** did after closely watching what happened in Arlington.

Lawsuits, lobbying and ballot initiatives

Other townships have been hit with lawsuits or lobbying campaigns from companies flush with cash, especially along the Ohio-Indiana-Michigan border where many companies are aggressively seeking to expand and capture travelers from Ohio and Indiana, where marijuana still is illegal, said Kaufman.

The vast majority of townships and municipalities in Michigan, however, have opted out of the adult-use program entirely. Of those that decided not to allow it, many cite a persisting negative image of marijuana and fears over an uptick in crime, or the potential for it to change the character of their township.

Marijuana resources and updates

Municipal resources from MRA

The state Marijuana Regulatory Agency (MRA) has released several resources geared specifically toward municipalities to answer questions and provide guidance to local governments on both medical and adult-use marijuana in Michigan. Along with listing of communities that allow or do not allow marijuana facilities, www.michigan.gov/mra also offers:

- A “Municipal Guide” that covers both medical marijuana and adult-use facility licensing questions, enforcement questions, and relevant information for municipalities. You can view or download the guide under the “Laws, Rules, Grants and Other Bulletins” section of the MRA website.
- A two-hour video from the MRA offers in-depth discussion on critical issues facing local units of government in the commercial cannabis space, including ordinances, petition processes, zoning, social equity, and state-level oversight. Township officials can view the video, free, on the MRA website, under “Video Library.”

You can also find additional links and information on MTA’s “Marihuana/Marijuana Regulation” webpage on the members side of www.michigantownships.org (access via the “Index of Topics” under the “Answer Center” tab after logging in).

All THC-containing products now regulated by MRA

Effective Oct. 11, all THC products derived from the cannabis plant are covered by state law and regulated by the state’s Marijuana Regulatory Agency (MRA). The change was made effective by Public Act 56 of 2021, signed by Gov. Whitmer this summer.

These products—which were previously available for sale to individuals of all ages by businesses that could not previously sell licensed marijuana products—can now only be made available after appropriate approvals, rigorous testing, and commercial standards that protect consumer safety in the legal marijuana marketplace. These products are no longer be available in convenience stores, gas stations, and tobacco/smoke shops throughout the state. All intoxicating substances are reviewed and analyzed to determine if they need to be safety-tested through the MRA’s statewide monitoring system and tracked through the state’s seed-to-sale tracking system, including delta-8 THC and THC-O-acetate.

Unlicensed commercial production or sale of delta-8 can be reported to the MRA by emailing MRA-Enforcement@michigan.gov.

Yet even if a township opted out, it’s not necessarily a done deal. Unlike the 2016 law creating a framework to license medical marijuana shops, the 2018 adult-use law allows for the option of a local initiative to overturn local municipal decisions. That means that residents may petition to put a question to the voters to overturn a township board’s decision to adopt an ordinance that limits, prohibits or allows adult-use establishments—or initiate an ordinance even where the board has not taken action. There is no expiration on this option. Some townships are facing these initiatives by residents to allow adult-use marijuana businesses in the community.

Adult-use marijuana businesses can also be behind the push to try to overturn local decisions to opt out of the market, as has happened in **Sidney Township** (Montcalm Co.) and **Avery Township** (Montmorency Co.).

The referendum in Sidney Township failed, said Supervisor **Terry Peterman**. Township residents just don’t want it there, Peterman said, and that was the end of that. But Avery Township Supervisor **Thom Seymour** said they’re still working with their attorney to try to narrow the local ballot language to overturn the board’s decision to opt out. They’ve yet to face a vote.

“We’re still negotiating as to whether they’ll rewrite the petition—but they’re also mumbling about going to Alpena about 35 miles away as opposed to us, or whether they go to the township next door,” Seymour said. “I think we’d rather keep them out ... (but) no matter which way we go, it’s going to be horribly expensive.”

Factors to consider

For **Summerfield Township** (Monroe Co.), the decision to opt out was simple: The majority of residents voted against the 2018 ballot proposal, and the township didn’t have the infrastructure to support cannabis businesses, said **Amy Reiter**, chair of the township planning commission. Most of the other townships in Monroe County also declined to allow adult-use marijuana businesses, the *Monroe News* reported.

In many townships, officials and residents alike often just don’t want marijuana in their community, and for them the question really is that cut and dried. They still think of it as a public health hazard with criminal associations, even if it is now legal in Michigan, said MTA Staff Attorney Catherine Mullhaupt. Some still are concerned it’s a “gateway drug.”

“You cannot discount that,” Mullhaupt said. “Many still think: ‘it’s just plain wrong—it’s been illegal and it’s just bad.’ I’m not saying it is those things; I’m saying that’s a mindset.”

Many municipalities also have faced challenges locating caregivers under the medical marijuana law because they’re not required to share their location with local law enforcement, yet may still grow up to 72 cannabis plants for themselves and up to five patients.

The Michigan Supreme Court ruled in 2020 that townships and other municipalities are within their legal rights to apply zoning ordinances to locate caregivers in a particular area, but attorneys say that can, in practice, be difficult to enforce. That's because their location often isn't known to local government officials and because prosecutors are unlikely to pursue charges for which penalties now are miniscule.

Caregiver growing has been a major point of consternation for local officials everywhere, MRA's Brisbo said. And without a doubt, "there's illicit market everywhere in the state," Brisbo said. "It's going to continue to exist."

The MRA has no criminal investigative authority, and state and local police often don't have much of an incentive to go after unregulated businesses because local prosecutors aren't likely to seek penalties when they're so low. For example, illegal possession of 10 pounds of marijuana now is a civil infraction. Gutting criminal penalties for marijuana possession and distribution was a major part of the 2018 ballot initiative.

Some township officials consider that, too, when they're thinking about whether or not to allow adult-use marijuana, and they can often conclude there's just too much marijuana in their community as it is, Mullhaupt said.

Allowing cannabis shops can also open the door to a lot of new and complicated administrative work, as well as the much greater potential for lawsuits in instances where townships allow some cannabis businesses but place a cap on the number that can exist.

Chris Patterson, a municipal lawyer and member with the firm Fahey Schultz Burzych Rhodes PLC, stated that if municipalities are concerned about ambiguity in adult-use marijuana, those municipalities may find that opting out of an adult-use program is most appropriate.

Because the law was passed through a ballot initiative rather than the Legislature, there are many unresolved legal questions that create a high potential for litigation in municipalities that allow adult-use cannabis, particularly around how the adult-use law integrates with the medical marijuana law, Patterson said. Questions also linger on how to allow a competitive process and select which applicants land a license in communities that choose to cap the number of licenses, and about petitions that can be initiated after licenses are issued. In short, it's a complicated field with a high potential for lawsuits.

An option for townships that might be weighing whether to allow adult-use marijuana within their jurisdiction is considering the strengths of local zoning. With zoning regulations, a local community can consider how its current land use goals and master plan impact marijuana businesses. Instead of having maximum caps on adult-use establishments under applicable police power ordinances, townships and their planning commissions can explore viable land use districts (including overlays), as well as applicable special land use standards such as separation distances from other uses or similar uses, according to Patterson.



When making decisions for the community regarding adult-use marijuana, township officials should carefully weigh their options, taking into consideration the wishes of their residents, the township's financial needs, vacant buildings, unused land, and the possibility for lawsuits or ballot initiatives in communities that opted out and those that welcomed the adult-use market with open arms.

It's crucial for townships to work with a knowledgeable attorney right from the get-go if they're considering allowing adult-use marijuana establishments. It's also important to remember that even if a township opts out, they could still face a voter initiative that could be successful. A township board must explicitly opt out of the adult-use program by ordinance if the board's goal is to ensure that the Marijuana Regulatory Agency doesn't license a business, Mullhaupt stressed.

There is the potential for an initiative regardless of whether there is an opt-out or adoption of an ordinance allowing adult-use marijuana. There's no set procedure for such an initiative to overturn an opt-out decision.

"It's created a great deal of confusion and a lot of court cases at the trial court level," Mullhaupt said.

"Most township officials come to this with a clear gaze," she added. "They are dealing with what they are seeing in their community. I really believe they are weighing the options and trying to figure out what's right for the community. And oftentimes, the industry or people who want to get into the industry are pushing the boards and telling them information that isn't necessarily correct."

"I really have been impressed with how township boards have not succumbed to a 'not in my backyard' attitude, and

cover story

have really been looking at this and wrestling with which approach is correct for the township. And I do see them being willing to try and see how it works.”

So, what's the best option?

When making decisions for the community, township officials should carefully weigh their options, taking into consideration the wishes of their residents, the township's financial needs, vacant buildings, unused land, and the possibility for lawsuits or ballot initiatives in communities that opted out as well as those that welcomed the adult-use market with open arms.

Although townships that didn't want adult-use marijuana businesses were advised to opt out of the program in 2019, if township officials didn't realize the new adult-use law by default considers doing nothing a de facto "opt-in" to the adult-use market, it's likely not too late, Kaufman said.

Whether to allow or not and weighing the economic and community pros and cons is a difficult decision that should take township residents' and board member wishes into account, as well as the economic needs of the township and all the potential benefits and problems that could come with

a new and growing industry that still carries with it a lot of legal gray area.

The first step is to decide whether to allow it at all. Then, what kind of businesses; if your township is primarily an agricultural community, perhaps you just want growers. If it has vacant buildings and needs additional revenue for township needs, retail establishments could be a good option.

After that, the key is working with a good attorney to craft a thorough ordinance up front and avoid some of the pitfalls other townships have run into.

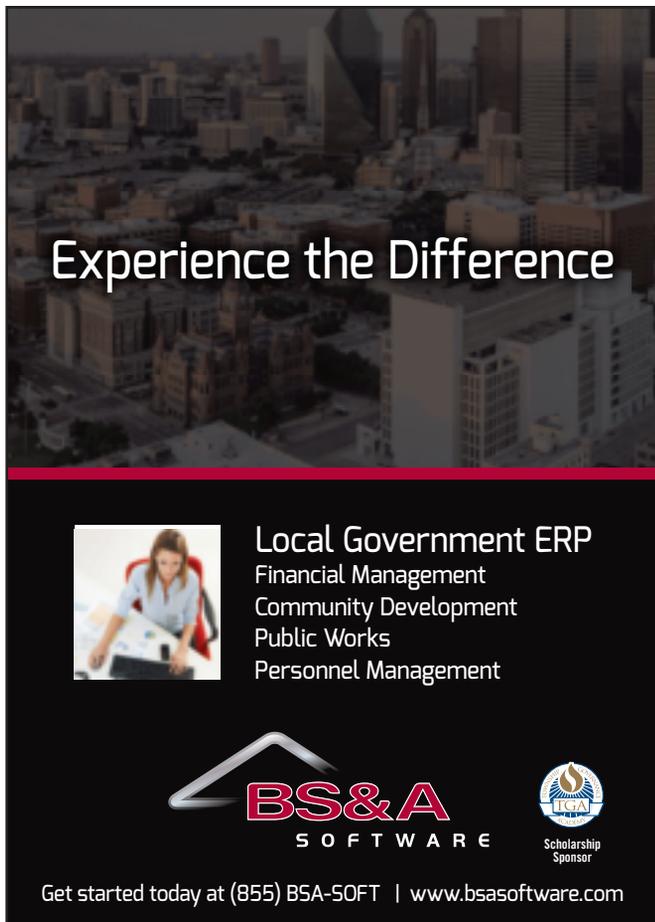
Because of Arlington Township's experience, Koshar says other municipalities regularly ask him for advice. He tells them to first consider what they want and to know what they're getting into.

They may wish to think about whether a zoning overlay for adult-use marijuana as a way to control where it happens and inherently limit the number of licenses by virtue of geography and infrastructure. Officials should also keep in mind that with outdoor growers, any nearby neighbors will likely notice a smell for several weeks out of the year.

For **Bruce Petersen, Portage Charter Township** (Houghton Co.) supervisor, the most important consideration, however, is that whether you like it or not, marijuana is legal in Michigan.

"It's a legal business, and we should not stand in the way of a legal business," Petersen said. "Why should we have unfounded concerns over any kind of regulatory authority when the state is empowered to do that, not us?"

"They (township officials) have to ask themselves what power do we have in the oversight of this legal business, and differentiate that from the politicization of marijuana," Petersen continued. "It's a hot-button topic. We had a few people show up and voice their concerns over it as a gateway drug, but you have to winnow out and consider the law as an objective thing."



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Michael Gerstein,
MTA Guest Writer

MTA supports legislation strengthening local oversight of unregulated marijuana operations

MTA has joined other local government organizations in support of the bipartisan Michigan Cannabis Safety Act, which provides local officials and public safety personnel with tools to address unlicensed or unregulated cannabis operations to keep residents and local communities safe. The legislation, which amends various statutes governing medical marijuana in Michigan, also helps ensure all cannabis in Michigan is tested, labeled, tracked and licensed.

“Unregulated, unlicensed cannabis operations endanger the safety of local residents and threaten the integrity of our neighborhoods,” said Judy Allen, MTA director of government relations. “Harmful incidents have included fires and explosions that have resulted in serious injury and destruction of property, and horrendous odors that create a nuisance for local communities. The Michigan Cannabis Safety Act improves enforcement and oversight of this industry, allowing townships to better address these ongoing problems at the local level.”

MTA testified in support of House Bills 5300-5302 and 5319-5321, which would create the new cannabis safety act. House Bill 5301 would improve enforcement and oversight, allowing townships to better address these ongoing problems at the local level and would create a new specialty medical grower (SMG) license for caregivers.



The legislation would allow a caregiver to grow at his or her primary residence up to 24 marijuana plants for up to five patients. The caregiver could also operate at a single location that is unzoned, zoned for industrial or agricultural uses, or zoned to explicitly allow a caregiver to grow and cultivate marijuana. It also sets up a process for caregivers to sell overages to Michigan Medical Marijuana Facilities Licensing Act-licensed growers. The bills would give municipalities authority for civil enforcement and require all caregiver and SMG grow addresses be provided to the state Marijuana Regulatory Agency, which could be shared with local law enforcement upon request.

Discussions are ongoing and additional changes are anticipated before the legislation is considered by the House.

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MTA's 2022 *Board of Review Training* announced

Public Act 660 of 2018 requires that every township board of review member (alternates, too!) complete training by the end of 2022, regardless of your years of experience. MTA can help! Last year, we worked with the State Tax Commission (STC) to develop the required training program. The challenge, given COVID-19, was that online training was your only option. We're excited to offer in-person learning options in 2022! If you prefer online learning (or just don't like to travel in February), don't worry—we'll offer live virtual classes, too.

If you took part in MTA's online "Basic Board of Review Training" in 2021 (completing the accompanying quiz and required documentation), you've already received your certification and completed the mandated training for this term. If you did NOT, our 2022 training can help you complete the requirement before the end of your term.

What happens if your board of review members do not complete this training requirement in 2022?

Non-compliance will result in a deficiency in your township's Audit of Minimum Assessing Requirements (AMAR), and a corrective action plan must be submitted to the STC detailing how and when the deficiency will be resolved.

How can your township complete the training mandate and stay in compliance?

Register your board of review members and alternates for MTA's upcoming *Board of Review Training*. These half-day classes are being held both online AND in person at 12 locations across the state. So, you've got options!

For those board of review members who wish to attend the in-person training, MTA is offering two separate, but concurrent sessions at each location to allow participants to choose whether they're ready to attend with "all comers" or whether they'd prefer a *more cautious approach* with their vaccinated colleagues. The content in both sessions is identical. Online classes will be offered for those seeking to participate risk free or those who appreciate the convenience of virtual learning.

Will proof of vaccination be required to attend in person?

No. MTA is relying on the honor system that everyone attending the class designated for vaccinated participants be fully vaccinated or unable to do so for medical reasons. We also recommend that any individuals who are



immunocompromised attend this session. We'll make masks and hand sanitizer available in abundance and room setup will allow some measure of social distancing. Given that an inherent risk of exposure to COVID-19 exists in any public place, MTA will abide by all federal, state and local requirements as well as any facility mandates in place at the time of the event dates.

Will a separate "Advanced" class be offered this year?

Not this year. MTA remains focused on ensuring every township's board of review team meets the statutory training mandate this term. Our 2022 classes will include the state's required training PLUS additional content covering hot topics, anticipated trouble spots and other key issues encountered by boards of review across the state. Assessors seeking renewal credit are invited to join our pre-Conference Assessors Renewal Course (being designed now), coming to Lansing on April 25.

When (and how!) will classes be held?

MTA's half-day classes will be held both online AND in person at 12 locations across the state. Dates and locations will be announced soon. Wondering whether we're coming to your backyard? We anticipate in-person classes will be held in Houghton, Escanaba, St. Ignace, Gaylord, Alpena, Cadillac, Mt. Pleasant, West Branch, Frankenmuth, Lansing, Ann Arbor and Kalamazoo.

When can we sign up for MTA's *Board of Review Training*?

Registration materials will be mailed to township supervisors and assessors this month! Can't wait? Register your board of review team online or download printable forms at www.michigantownships.org (select "Upcoming Training" under the "Training" tab).



Court of Appeals: Any charter township may levy up to first 5 mills of charter millage

Oshtemo Charter Township v. Kalamazoo County and Kalamazoo County Road Commission, ___ Mich. App. ___ (For publication, decided Sept. 30, 2021, Docket No. 355634)—In a significant win in this MTA Legal Defense Fund *amicus curiae* case, the Michigan Court of Appeals upheld MTA Legal Counsel’s position that a charter township is not limited in the charter millage it can levy based on when or how the township became a charter township.

Section 31 of the Headlee Amendment states that, “Units of Local Government are hereby prohibited from levying any tax *not authorized by law* or charter when this section is ratified or from increasing the rate of an existing tax above that rate authorized by law or charter when this section is ratified, without the approval of a majority of the qualified electors of that unit of Local Government voting thereon.” [Const 1963, Art 9, § 31. *Emphasis added.*]

Attorney General Opinion 6285 of 1985 had stated that a township that incorporated as a charter township by board resolution after Section 31 of the Headlee Amendment took effect on Dec. 22, 1978, was limited to levying only the amount of its general law township millage as its charter millage (that may be levied without a vote of the electors) instead of up to the first 5 mills of the total of 10 mills of charter millage.

However, the Court looked to *American Axle & Mfg. Inc v Hamtramck*, 461 Mich. 352 (2000), which held that “The plain language of Art 9, § 31, excludes from its scope

the levying of a tax, or an increased rate of an existing tax, that *was authorized by law* when that section was ratified.” [*Emphasis added.*]

The question before the court was “whether petitioner remains limited to the tax rate for general law townships because it was a general law township at the time Headlee was adopted or whether, having later become a charter township, the relevant limit on its taxing authority is the limit applicable to charter townships at the time Headlee was adopted. We conclude that the Attorney General Opinion is inconsistent with later-decided caselaw from the Michigan Supreme Court and that petitioner may levy the charter township millage rate.”

The Court held that, in *American Axle*, “the Supreme Court approved a line of Section 31 cases from this Court standing for the proposition ‘that the Headlee exemption of taxes authorized by law when the section was ratified permits the levying of previously authorized taxes even where they were not being levied at the time Headlee was ratified and even though the circumstances making the tax or rate applicable did not exist before that date.’ Petitioner argues that this case falls squarely within this formulation of the ‘authorized by law’ exemption. We agree.”

All of our best

MTA thanks instructor, author
David Williamson for decades of service

When David Williamson first began authoring the “Financial Forum” column in MTA’s monthly magazine—then called *Michigan Township News*—he says that it was on a “month-to-month” basis.

After 24 years—282 months, to be exact—and 258 columns offering tips, insights and updates on township financial questions, Williamson is retiring from authorship of the long-running popular feature. This issue marks the final edition in which Williamson’s work will appear.

“It’s been a lot of fun, but it is time,” said Williamson, who retired from his long-time firm, PSLZ, LLC based in Plymouth, after nearly four decades serving as a certified public accountant.

‘MTA made me better at my job’

Williamson’s time educating township officials began several years before he took on the task of monthly column writing. He was first approached by MTA’s Catherine Mullhaupt, our staff attorney who then was in the Association’s education department, to teach a course to members following a complex federal law change to the Consolidated Omnibus Budget Reconciliation Act (COBRA) that required townships with retirement programs to be subject to Social Security and Medicare taxes. It was Williamson’s first experience teaching local officials—but far from his last.

Over the years, Williamson has taught at 175 live MTA events—including breakout sessions at 23 MTA Annual Conferences, our *Professional Development Retreats*, stand-alone half- or full-day workshops and as part of our *MTA On the Road* meetings (formerly called “district meetings”) around the state. His ability to explain in a simplified and accessible manner the often-complex statute changes, requirements, processes and details relating to township finances has likely proven invaluable for every township in the state and helped to improve financial administration at the local level.

Williamson, who jokingly referred to himself as the “talent” at MTA events, taught on a wide-reaching range of topics, initially as an expert in accounting and payroll, as well as budgeting, internal controls, fraud, investments, Governmental Accounting Standards Board (GASB) regulations and QuickBooks, to name just a few.

“I grew up with MTA,” he said. “It made me better at my job.”

It was also a lot of laughs, he said, reminiscing about how township officials could also keep him on his toes. One

attende approached him at a “Financial Forum on the Road” workshop, and asked if author David Williamson would be presenting. When he explained that he was Williamson, the attendee told him, based on his author photo in the magazine, “No, he is much younger, better looking and doesn’t have gray hair.”

Williamson is quick to share myriad stories about his time teaching for MTA, traveling with staff and connecting with officials—often drawing large crowds to his workshops. In addition to his teaching and magazine writing, Williamson also authored updates to MTA’s *Building a Better Budget* book, and has served as a reviewer for numerous iterations of the payroll, accounting and financial sections of MTA’s *Officials Guides to Township Government*. His contributions helped to ensure that MTA resources were accurate and up-to-date for legions of township officials.

‘Township government really does matter’

As Williamson’s time educating local officials draws to an end, he marvels at how both MTA and townships have grown over the years, and is proud of the level of service both offer to their respective constituencies.

Williamson has seen townships follow “the path to excellence,” he said, as they navigate growth and expand the services they provide to their residents.

“I watched all of that happen,” he said. “What’s amazing about township government is their commitment to service and real leadership, and what you see from people who are well-tied to their community. Townships have the pulse of their residents; they know what they need and want to provide those services.

“Township government really does matter,” he said.

In the near future, Williamson will continue to work as a consultant for a financial software company, where he provides training for new users. He credits his time as an instructor with MTA as being instrumental in helping him secure the position. He also plans to hitch his new 16-foot Airstream to his Ford F-150 and tour the country, with stops planned everywhere from Michigan’s Upper Peninsula to the Badlands on the Great Plains, to Grand Teton National Park, and the Pacific Northwest. He’ll keep a home base in a beachside community in Florida.

“We are grateful for Dave’s continued commitment and dedication to the Association and to township officials over these past decades,” said MTA Executive Director Neil Sheridan. “His wealth of expertise and experience—and his willingness and ability to share it—has benefitted countless thousands of officials. On behalf of MTA’s entire staff, Board and township officials past and present, we thank Dave for his work and his friendship, and wish him safe travels and all the very best in his retirement.”

Over the past 27 years, CPA David Williamson has taught 175 live events on township financial matters, authored more than 250 “Financial Forum” magazine columns, contributed to updates in MTA publications, and served as a consultant to MTA staff and member officials. We thank Dave for so generously sharing his knowledge and expertise with us and Michigan townships!



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aroundthestate

townships in the spotlight



Sparta Township

Sparta Township (Kent Co.) was established in 1846 and is located about 17 minutes north of Grand Rapids and 30 minutes from the Lake Michigan shoreline. At the center is the Village of Sparta, a thriving small town. The Rogue River runs through the east side of the township providing a nature trail and fishing locations. The western portion of the township is on the “ridge,” a prime fruit-growing area, with many acres of beautiful orchards with many varieties of apples and other fruits, such as peaches and plums. People visit from all over for the farm markets in the fall, which include produce, corn mazes and hayrides.



The township’s more than 9,000 residents are proud of the local library, museum, airport, diverse industry, fire department, and excellent school system. The township hosts an annual Apple Fest in September and the November “Shop Sparta” holiday event with a light parade and tree lighting ceremony, along with other community events organized by its chamber of commerce and downtown development authority.

Sparta Township recently completed a new sports park, a project that has been in the works for 10 years. The grand opening was in spring 2021, after delays caused by wetland evaluations and coronavirus shutdowns. The township started by forming a recreational authority, jointly with the Village of Sparta and the Sparta Area Rec Association (SARA). SARA is a non-profit organization with members of local youth sports leagues. The township purchased the land and SARA did a fundraising campaign in the community. Two Michigan Department of Natural Resources Natural Resources Trust Fund and Land and Water Conservation Grants from helped fund the project. The park includes



baseball and softball fields, multipurpose fields for football, rugby and soccer, a concession and restroom building, and an 18-hole disc golf course with walking trails. The township was recently approved for a Community Development Block Grant to start “phase 2,” which will add a playground, picnic pavilion, pedestrian trail entrance and another multipurpose field. The community is very happy with the new facility, and the parking lot is always full.





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This can't-miss event boasts something for every township. Regardless of your township size or location, your level of experience or your method of participation (online or in person)—we've got something special in store for **YOU!**

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