

Michigan Township Focus

FEBRUARY 2018

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

Surviving the 'Silver Tsunami'



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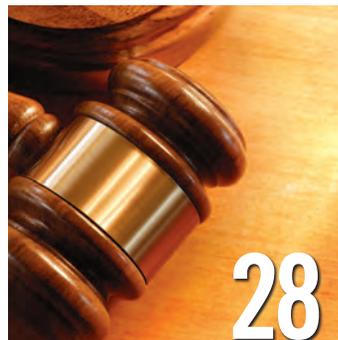
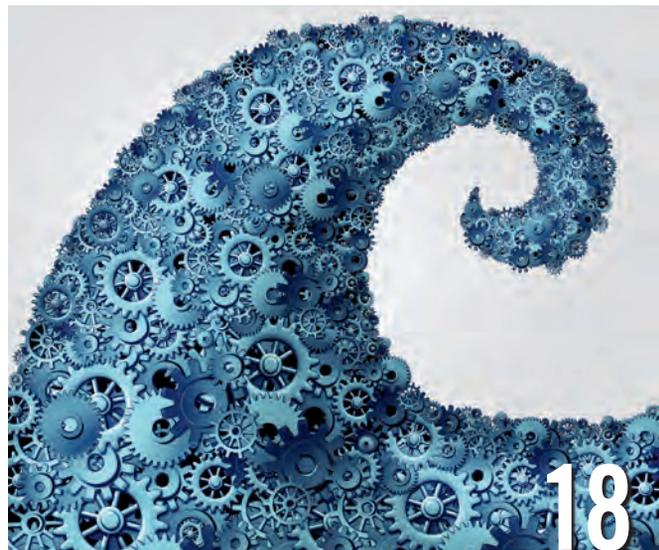
Advertising Manager Ashley Maher

Staff Writer Bethany Mauer

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mission statement

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



featured articles

18 Surviving the 'Silver Tsunami'

'Silver Tsunami' describes the wave of retirements created by baby boomers leaving the workforce. Shortages in specialized local government professions—like assessors, building inspectors and public safety workers—aptly demonstrate this quiet crisis. Public employers, like townships, must learn to attract and retain younger workers, or risk the consequences.

28 Support given by MTA Legal Defense Fund to numerous cases

MTA's Legal Defense Fund assists townships in legal battles that have significant statewide impact. The MTA Legal Defense Fund Committee recently approved support for numerous cases impacting local government.

30 *Community Connection* '2.0': A better way to connect

MTA was thrilled to ring in the new year by announcing a revamped online networking forum for our members! *Community Connection* "2.0" offers an even easier way to connect, learn from and share with one another.

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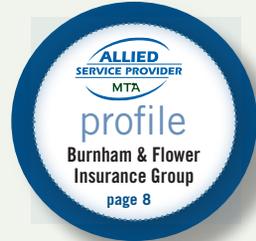
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allied service provider index

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MTA's Legal Defense Fund puts township perspective in the courts

When the Michigan Townships Association advocates for township government, members likely envision MTA staff delivering testimony to a legislative committee or button-holing lawmakers in a Capitol “lobby.”

But the third branch of government—the judiciary—decides how statutes will be interpreted. Court rulings frequently impact the ability of township boards to serve their communities, so ensuring that the courts understand the broader implications of the issues and grasp arcane, technical nuances of laws impacting townships is extremely important. Thanks to the forward-thinking of the MTA Board of Directors back in 1972, MTA has a powerful tool to bring insights and perspectives important to townships into state and federal courts—the MTA Legal Defense Fund.



Voluntary contributions from member townships to the Legal Defense Fund enables MTA to file well-reasoned *amicus curiae* (friend of the court) briefs to put before judges crucial statewide perspectives and technical expertise on complex legal issues to help them appropriately interpret statutes impacting townships. MTA and other interest groups generally must seek permission from the court to submit an *amicus* brief, but because of MTA's reputation for credible and insightful briefs, our briefs are almost always welcomed. In fact, MTA has a standing invitation to file *amicus* briefs in the Michigan Supreme Court.

The MTA Legal Defense Fund Committee considers applications from townships and other parties involved in litigation affecting statutes relevant to townships, and approves funding cases if the applicant's position is grounded in good legal arguments and the issues raised have broad impact on the Association's membership. In rare circumstances, the fund provides financial support to litigants, when justified by financial need and exceptional costs. MTA frequently partners with other interest groups on multi-party *amicus* briefs on litigation affecting townships as well as other governmental entities.

Over the past 45 years, MTA has engaged in hundreds of lawsuits with significant impacts on townships. In its infancy, the MTA Legal Defense Fund could afford to intervene in

only a handful of cases each year. But as MTA members became more aware of the fund's impact, increased member participation has enabled the MTA Board of Directors to authorize the fund to engage in ever-increasing number of cases. Zoning-related lawsuits have been the most prevalent, but the LDF has engaged in many other areas of township law, such as property assessing methodology, annexation, statutory authority and governmental immunity, with Legal Defense Fund's position prevailing in many cases. A Michigan Supreme Court justice publicly credited one MTA *amicus* brief as highly persuasive in a case involving county-owned property and township zoning authority. Many decisions adopt MTA's legal arguments as the basis in their decisions.

Since 2015, the Legal Defense Fund has assisted in 53 cases. Of the 18 cases approved in 2015, three cases were decided against township interests; one case was a win in part; two cases are not yet resolved, and 12 cases were unqualified wins for townships. In 2017, the Legal Defense Fund Committee considered 26 requests from townships and other parties, and assisted in a record 22 lawsuits expected to cost up to \$146,500, in matters such as medical marijuana facilities and other zoning issues, property tax exemption qualifications, tax foreclosures, legacy costs, annexation, building inspection fees, rights-of-way authority, Freedom of Information Act requests, and constitutional local government spending requirements. The extremely important *Menard, Inc. v. City of Escanaba* case, where the state Court of Appeals affirmed using the cost basis for determining “big box” stores valuations, is included in the list of 2017's wins. Average annual contributions to fund for the past three years have been \$96,757.

Stay informed on cases that receive LDF support, as well as the outcome of LDF cases, through articles and court ruling synopses right here in *Township Focus* (turn to page 28 for an update of recent action by the LDF Committee).



IN A HAZE

Medical marijuana applications still being accepted in Michigan

Applications for medical marijuana facilities and patient cards are still being accepted in Michigan, despite U.S. Attorney General Jeff Sessions' recent move at the start of 2018 to rescind a 2013 U.S. Department of Justice internal memorandum discouraging federal prosecutors from enforcing marijuana actions against marijuana users and businesses in states where it's legal.

Currently, 29 states, including Michigan, allow the use of medical marijuana, and eight states and the District of Columbia allow recreational marijuana consumption. Sessions' action now frees federal prosecutors to enforce medical marijuana laws against businesses and users even in states that have legalized the substance. After Sessions' announcement, Michigan Department of Licensing and Regulatory Affairs (LARA) Public Information Officer David Harms said Michigan will continue to accept applications for both facilities and patients.

"As a state, Michigan has recognized and authorized the use of medical marijuana pursuant to the Michigan Medical Marihuana Act and has tasked LARA with administering the registration process for patients and caregivers. We will continue accepting and processing applications for registry identification cards. Any questions regarding enforcement of federal law should be directed to federal authorities," he said.

Regarding facilities, he said, "The Michigan Legislature has authorized the licensing of medical marijuana facilities and has required a rigorous statewide monitoring system to help keep Michigan's citizens safe. LARA . . . will continue to move forward in accepting and processing applications for state operating licenses."

MTA will keep members informed as this issue continues to develop. Turn to *Hello, MTA* . . . ? on page 10 for more on medical marijuana facilities.

ATTORNEY GENERAL OPINION

AG: Public body must give 'best efforts' time estimate for FOIA request

Attorney General Opinion 7300, issued Dec. 12, 2017, in response to an inquiry from Rep. Gary Glenn (R-Larkin Chtr. Twp.)

Summation: Subsection 4(8), MCL 15.234(8), of the Freedom of Information Act, 1976 PA 442, MCL 15.231, *et seq.*, does not impose a specific time by which a public body must fulfill a request for public records that it has granted. Instead, the public body is guided by, but is not bound by, the "best efforts estimate" the public body must provide in its response required by subsection 5(2), MCL 15.235(2).

A public body's "best efforts estimate" under subsection 4(8), MCL 15.234(8), of the Freedom of Information Act, 1976 PA 442, MCL 15.231, *et seq.*, as to the time it will take to fulfill a request for public records, must be a calculation that contemplates the public body working diligently to fulfill its obligation to produce the records to the requestor. The estimate must be comparable to what a reasonable person in the same circumstances as the public body would provide for fulfilling a similar public records request. In addition, under subsection 4(8), MCL 15.234(8), the "best efforts estimate" must be made in "good faith," that is, it must be made honestly and without the intention to defraud or delay the requestor.

In calculating its "best efforts estimate" for fulfilling a request for public records under subsection 4(8), MCL 15.234(8), of the Freedom of Information Act, 1976 PA 442, MCL 15.231, *et seq.*, a public body may take into consideration events or factors affecting its ability to produce requested records.

NEW REIMBURSEMENT RATE

IRS mileage rate increases for 2018

The standard mileage rate—the maximum amount employers can reimburse employees for business miles driven in the employee's personal vehicle, without tax consequences—is 54.5 cents per mile in 2018.

There is no requirement for townships to pay this amount per mile; the IRS sets these "safe harbor" limits whereby the employer [township] can reimburse the employee for the business use of his or her personal vehicle without income tax consequences.



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.

The last day to pay 2017 property taxes without incurring any penalty (or interest for deferred summer taxes) is Wednesday, Feb. 14, 2018. (MCL 211.44) Treasurers **may** choose to hold office hours.

The last day to pay 2017 property taxes before they are returned as delinquent is Wednesday, Feb. 28, 2018. (MCL 211.45) Treasurers **must** hold office hours.

The township treasurer **must** also 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 **Sept. 14, 2018** (the last day taxes are due and payable before interest is added under MCL 211.44a(5). (MCL 211.44(2)(c))

POSTING REQUIREMENT

Employers must post MIOSHA form through April 30

The Michigan Occupational Safety and Health Administration (MIOSHA) requires most Michigan employers with 11 or more employees to log and maintain records of work-related injuries and illnesses, and to make those records available during MIOSHA inspections of the workplace. Employers must post the MIOSHA Form 300A (Summary of Work-Related Injuries and Illnesses) for three months, through April 30, of each year.

The form is available at www.michigantownships.org (search for "Workplace Posters" on the members-only portion of the website or access via the "Index of Topics" under the "Answer Center" tab).



LOCAL UPDATES FROM ACROSS MICHIGAN

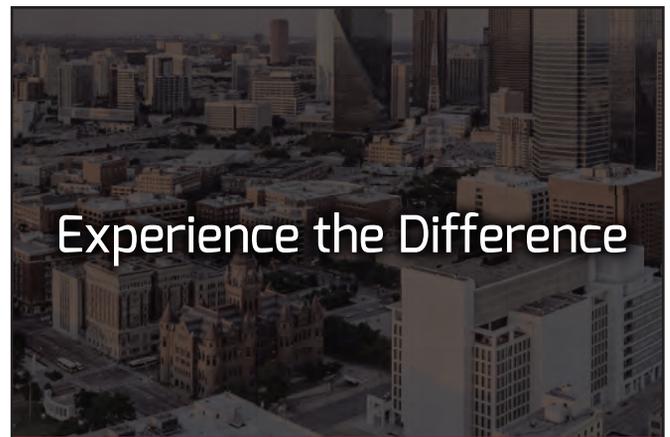
Township happenings

Delhi Charter Township (Ingham Co.) is expanding area trails for community members to walk, bike, rollerblade and more. Two new sections expand the network of existing trails in an effort to connect to trails and non-motorized pathways in surrounding communities. The Ram II Trail, which opened last fall, starts where the Ram I Trail ends and runs northeast ending at the township's Jaycee Park.

The **Marquette Charter Township** (Marquette Co.) Fire Department received a \$98,722 Assistance to Firefighters Grant to improve communications during an emergency situation. The fire department will purchase at least 17 dual-band portable radios that will be available to any of the township's 28 volunteer firefighters and emergency medical services personnel while they are out on a run.

Winter festivals abound in Michigan townships, including the world-class Plymouth Ice Festival in **Plymouth Charter Township** (Wayne Co.), featuring a collegiate ice carving competition, tubing run, interactive ice playground, and a dueling chain saws ice carving competition. Meanwhile, the **Milford Charter Township** (Oakland Co.) Snow Day Winterfest features a bonfire, winter crafts and sports, cocoa and cookies, and more for residents to enjoy.

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.



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1985 MTA President Tom Keipert remembered

MTA Life Member **Tom Keipert**, who led the Association as president in 1985, passed away at the age of 83. Dedicated to connecting with and hearing from MTA's member officials, Keipert was the first MTA leader to attend every MTA district meeting (now called *MTA On the Road* regional meetings) during his presidency.



Keipert

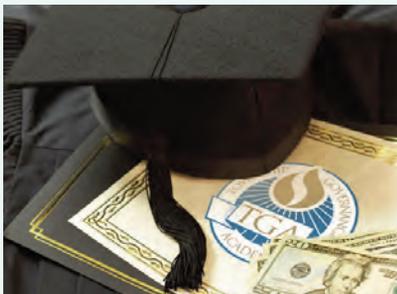
Keipert was first elected supervisor of **Higgins Township** (Roscommon Co.) in 1972. He was elected to the MTA Board in 1977, and served as township supervisor and assessor until 1985.

A veteran of the Korean War, Keipert spent decades serving his Roscommon County community. He served 27 years on the Roscommon County Planning Commission, retiring in 2000, was Roscommon County's representative for the Regional Planning Commission from 1973 to 1985 and chair from 1984 to 1985, and was appointed by Gov. John Engler to the State Appraiser Board from 1990 to 1997.

Scholarships available for MTA's Township Governance Academy

Whether you're already enrolled in MTA's Township Governance Academy, or it's something you or your fellow board members are considering, scholarships are available to assist with costs for this comprehensive credentialing program.

A limited number of scholarships, up to \$1,000 each, are available to assist elected officials from MTA-member townships that may not be in a financial position to provide the funding necessary for completion of the program.



Applications are due March 1.

MTA thanks sponsors **BS&A Software, Burnham & Flower Insurance Group, Foresight Group** and **ITC Holdings Corp.** for funding the scholarship program.

Download the scholarship application at www.michigan townships.org (click on "Township Governance Academy" under the "Training" tab on the members-only section, and select the TGA scholarship link in the right column), or call (517) 321-6467 to have an application sent to you.

profile



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"We are honored to work alongside of Michigan townships and are proud of relationships we have developed over the past half-century of service," said Steve Johnson, agency principal. "Throughout our history, we remained committed to serving you, while you serve others. We look forward to strengthening and expanding our partnerships with Michigan townships!"

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Townships are invited to receive a no-obligation review of your township's current insurance or employee benefits program and a proposal for comparison. For more information, please visit www.bfgroup.com or call (800) 748-0554.

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mta events | February

- 6 Board of Review Training workshop, Thompsonville
- 7 Board of Review Training workshop, White Cloud
- 8 Board of Review Training workshop, Mt. Pleasant
- 9 Board of Review Training workshop, Frankenmuth
- 13 Board of Review Training workshop, Alpena
- 14 Board of Review Training workshop, Gaylord
- 15 Board of Review Training workshop, West Branch
- 20 Board of Review Training workshop, Houghton
- 21 Board of Review Training workshop, Harris
- 22 Board of Review Training workshop, St. Ignace
- 26 Board of Review Training workshop, Lansing
- 27 Board of Review Training workshop, Chelsea
- 28 Board of Review Training workshop, Kalamazoo

MTA welcomes new Allied Service Provider



Please join MTA in welcoming **GFA**, an engineering and surveying firm located in Traverse City, to the Allied Service Provider program at the Keystone Club level.

For more on the Allied Service Provider program, turn to page 2 or visit www.michigantownships.org/asp.asp.

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FEBRUARY

1 *Not later than Feb. 1.* Deadline for a qualified business to submit State Tax Commission (STC) Form L-4143 for qualified personal property with the assessor. (MCL 211.8a(2))

Not later than Feb. 1. Notice by certified mail to all properties that are delinquent on their 2016 property taxes. (MCL 211.78f(1))

By 9 Last date precinct boundary alterations made for 2018 election cycle can go into effect. (MCL 168.661)

10 Deadline to file the affidavit to claim the exemption for eligible personal property (Form 5076). (MCL 211.9o(2))

13 Ballot wording of county and local proposals to be presented at the May 8 election certified to county and township clerks by 4 p.m. Township clerks receiving ballot wording forward to county clerk within two days. (MCL 168.646a)

14 Last day to pay property taxes without the imposition of a late penalty charge equal to 3 percent of the tax in addition to the property tax administration fee, if any. (MCL 211.44(3))

15 Townships that collect summer property tax shall defer the collection until this date for property which qualifies. (MCL 211.51(3))

STC reports assessed valuations for state Department of Natural Resources lands to assessors. (MCL 324.2153(2))

The township may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, and totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the state treasurer before Feb. 15. Also applies to a person whose property is subject to a farmland/development rights agreement or verification that the property is subject to the development right agreement before Feb. 15. If statements are not mailed by Dec. 31, the township may not impose the 3 percent late penalty charge.

16 *On or before the third Monday in February.* Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated state equalized value multipliers for 2018, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction. (MCL 211.34a(1))

20 Deadline for taxpayer filing of personal property statement with assessor.

Not later than Feb. 20. Form 5278 must be filed for each personal property parcel for which the eligible manufacturing personal property exemption is being claimed.

Deadline for taxpayer to file Form 3711 if a claim of exemption is being made for heavy earth-moving equipment. STC Bulletin 4 of 2001. (MCL 211.19)

Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county extra-voted millage,

township millage, and other millages levied 100 percent in December. (MCL 123.1357(5)(b))

28 Last day for treasurers to collect 2017 property taxes. (MCL 211.78a)

The STC shall publish the inflation rate multiplier before March 1. (MCL 211.34d)(15)

For applicable townships, Affordable Care Act forms filed in 2018 reporting coverage provided in calendar year 2017; Forms 1094-B and 1095-B are required to be filed by Feb. 28, 2018, for paper forms, or April 2, 2018, if filing electronically.

MARCH

1 County treasurer commences settlement with local unit treasurers. (MCL 211.55)

County property tax administration fee of 4 percent added to unpaid 2017 taxes and interest at 1 percent per month. (MCL 211.78a(3))

Local units turn over 2017 delinquent taxes to the county treasurer. (MCL 211.78a(2)) On March 1 in each year, taxes levied in the immediately preceding year




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that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is a Saturday, Sunday or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day.

5 *On or before the first Monday in March.* The 2018 assessment roll shall be completed and certified by the assessor. (MCL 211.24)

6 *Tuesday after the first Monday in March.* The assessor/supervisor shall submit the 2018 certified assessment roll to the board of review. (MCL 211.29(1))

Organizational meeting of township board of review. (MCL 211.29)

12 The board of review must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The board of review must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March after 6 p.m. (MCL 211.30) *Note:* The township board may authorize an alternative starting date for the second meeting of the March board of review, which can be either the Tuesday or Wednesday following the second Monday in March. (MCL 211.30(2))

14 Within 10 business days after the last day of February, at least 90 percent of the total tax collections

on hand, must be delivered by the local unit treasurer to the county and school district treasurer. (MCL 211.43(3)(b))

By 24 Absentee voter ballots for May 8 election must be available for issuance to voters. (MCL 168.714)

Delivery of military and overseas absentee voter ballots must begin for May 8 election. All requests received since Nov. 8, 2017, from a military or overseas voter must be honored for all 2018 elections. (MCL 168.759a)

29 *through April 17.* Precinct inspectors appointed by local election commission for May 8 election. (MCL 168.674)

30 *March 31 is a Saturday and April 1 is a Sunday.* School district or intermediate school district

must reach agreement for summer tax collection with township, county, if there is a summer school levy. (MCL 380.1613(2))

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

Last day to pay all forfeited 2015 taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2015 real property taxes vests solely in the foreclosing township. (MCL 211.78k)

No later than April 1. Assessors are required to annually provide a copy of Form 5278 and Form 5277 (rescission affidavit) and other parcel information required by the Department of Treasury in a form and manner required by the Michigan Department of Treasury no later than April 1 of each year. (MCL 211.9m and 9n)

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Attorneys at Law



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Did our township board need to make a decision about whether to allow medical marijuana facilities in our township by

Dec. 15, 2017? If we didn't decide by Dec. 15, is our township prohibited from opting in to allow medical marijuana facilities at a later date?

The Michigan Medical Marijuana Facilities Licensing Act (MMFLA), PA 281 of 2016, as amended, allows each township to decide if it wants to allow any of the five types of medical marijuana facilities within the township. The five types of medical marijuana facilities allowed under the MMFLA are growers, processors, secure transporters, safety compliance facilities and provisioning centers.

Per the MMFLA, each township has the authority to decide if it wants to allow any, all or a combination of the five types of facilities within the township. There is no deadline for a township board to make this decision; a township board can decide at any time to “opt in.” The State of Michigan began accepting applications from prospective licensees on Dec. 15, 2017. However, the state cannot grant a license to a medical marijuana facility in any township unless that township opts in.



To our knowledge, our township has several primary caregivers who have been operating for years in the township. Can

these primary caregivers continue what they are doing, even if our township does not “opt in”? Will these primary caregivers be able to elevate themselves into a facility under the MMFLA if the township does not “opt in”?

The 2008 voter-initiated Michigan Medical Marijuana Act (MMMA) authorized the medical use of marijuana by people with certain medical conditions (qualifying patients) and allowed primary caregivers to provide the medical marijuana through a designated registration system. The MMMA still exists and will operate parallel to the MMFLA. Therefore, any qualifying patient and/or primary caregiver can continue to use medical marijuana under the parameters of the MMMA. However, if a township does not opt in to allow

medical marijuana facilities under the MMFLA, a primary caregiver will not be able to convert his/her operation to a grower, processor or provisioning center as defined in the MMFLA.



A prospective grower provided our township board with an ordinance to adopt to opt in.

Should we have our township attorney review this ordinance? Aren't all ordinances the same?

Ordinances should always be reviewed by township legal counsel to ensure their legality and to determine that they properly provide for the township's intent.

It is important for a township board to understand that it does not have to allow *any* medical marijuana facilities in the township. If, however, the township board does want to allow medical marijuana facilities (ie. grower, processor, secure transporter, provisioning center or safety compliance facility), MTA has a sample opt-in ordinance (police power ordinance) for a township's review and use. A township does not need to use this sample, but MTA recommends a police power ordinance for a township's opt-in ordinance for two reasons: 1) a police power ordinance is not subject to lawful nonconforming protections (as is a zoning ordinance), and 2) a police power ordinance is not subject to the right of referendum in a township per the Michigan Zoning Enabling Act. Accordingly, MTA recommends that a police power ordinance be used by a township board to opt-in—specifying the types and numbers of medical marijuana facilities authorized in the township, along with accompanying zoning regulations to specify zoning districts and review processes (permitted use versus special use).



Did the state release the administrative rules for guidance on the MMFLA?

Yes. The Bureau of Medical Marijuana Regulation, housed within the Michigan Department of Licensing and Regulatory Affairs (LARA), released emergency administrative rules regarding medical marijuana facilities on Dec. 4, 2017. The emergency rules provide further guidance for both townships and prospective licensees, and are subject to change in the future. The administrative rules can be found at www.michigan.gov/bmmr.



Medical marijuana proponents have said that the township will get a lot of money if the township opts in. What fees may the township charge? Are there any restrictions on what the township can charge? What monies will our township get from the state?

The MMFLA allows each township to charge an annual, nonrefundable fee of not more than \$5,000 per authorized marijuana facility to help defray administrative and enforcement costs associated with operation in the township. (MCL 333.27205) A fee must be based on these costs, so it will be important for a township to be able to link the costs of administration and enforcement regarding the operations of a medical marijuana facility to the township's authorization fee.

Additionally, the MMFLA establishes a medical marijuana excise fund, which will be funded from a 3 percent tax on gross retail receipts of provisioning centers. (MCL 333.27601) The money in the excise fund shall be allocated, upon appropriation, as follows: 25 percent to municipalities in which a marijuana facility is located, allocated in proportion to the number of marijuana facilities within the municipality; 30 percent to counties in which a marijuana facility is located, allocated in proportion to the number of marijuana facilities within the county; 5 percent to counties in which a marijuana facility is located, allocated in proportion to the number of marijuana facilities within the county, to be used exclusively to support county sheriffs; 30 percent to the state; 5 percent to the Michigan Commission on Law Enforcement Standards; and 5 percent to the Michigan State Police.

At this point, it is not possible to predict with any certainty the amount of money that will be put in the excise fund or how much any one municipality may get from that fund.



Can the township put the question of medical marijuana facilities on the ballot and let the township voters decide?

As noted above, a police power ordinance is not subject to the right of referendum in a township. A zoning ordinance amendment (rezoning or zoning ordinance text amendment) is subject to the right of referendum in a township. (MCL 125.3402) Therefore, if a township adopts a police power opt-in ordinance, the opt-in ordinance cannot be challenged by referendum. Conversely, any companion zoning ordinance amendments (rezoning or text amendments) may be challenged by right of referendum.

Many townships are opting in by police power ordinance, but setting the effective date of the opt-in ordinance out

two to three months to allow the township time to develop and adopt appropriate zoning ordinance regulations. This approach allows the township board to verify its intent to opt in, but only when the township has properly adopted companion zoning ordinance regulations. Additionally, it is MTA Legal Counsel's opinion that advisory ballots are not lawful.



Our township has adopted an opt-in ordinance to allow growers and processors.

However, our township is under county zoning and our county department and/or planning commission has said they are not going to adopt any regulations regarding medical marijuana facilities. Where does that leave our township?

Unfortunately, the MMFLA does not include a county in the definition of a municipality. (See MCL 333.27102) The failure to include a county as a municipality in the MMFLA has led some counties to state that they will not be involved in regulating medical marijuana facilities in any way. In these cases, the situation has arisen where some townships have opted in by police power ordinance, but there are no applicable zoning regulations identifying zoning districts and approval processes (permitted use/special use). The MMFLA does require that growers be located in areas zoned for agricultural or industrial uses (or unzoned areas), which would provide some direction for growers. (MCL 333.27501) However, in townships under county zoning where a county planning commission will not develop and adopt zoning regulations, regulations as to location, setbacks, screening, etc. may likely be absent. Therefore, townships that are considering opting in and are regulated by county zoning should discuss this dynamic up front, before making a decision on opting in.

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.

Got more medical marijuana questions? MTA has additional resources and information! Our "Medical Marijuana" Web page on the members-only section of www.michigantownships.org offers a wealth of information, including a packet of frequently asked questions, sample opt-in ordinance and opt-out resolution, and quick links to additional resources. A Michigan Medical Marijuana Facilities Act panel discussion will also be held at MTA's Annual Educational Conference & Expo, taking place April 23-26 at the Grand Traverse Resort. Visit MTA's website for details.

2017 Public Acts

The following is a list of 2017 public acts enacted into law to date that may impact townships:

PA 27: Delinquent property tax fund (*Rep. Jim Tedder*)—Clarifies the administration of delinquent tax revolving funds to require fund to be segregated into separate funds or accounts for each year's delinquent taxes and require a separate delinquent tax revolving fund to be created for each year's delinquent taxes in any county that elects to borrow under Section 87f. *Effective May 4, 2017*

PA 37: Emergency vehicles (*Sen. Dale Zorn*)—Eliminates requirement that emergency lights must be mounted on the roof of an authorized emergency vehicle. *Effective Aug. 21, 2017*

PA 38: Michigan Community Foundation Act (*Sen. Wayne Schmidt*)—Consolidates in one statute the authority and process for a municipality, school or library to obtain, sell or transfer certain gifts and property to a community foundation, and repeals various sections of law dealing with such transfers. *Effective Aug. 21, 2017*

PA 40: Small native copper mining operations (*Sen. Tom Casperson*)—Establishes a separate regulatory program for small native copper mining operations involving the generation of 10,000 to 75,000 tons of waste rock or the disturbance of one to 10 acres of land per year, and preempts local authority. *Effective Aug. 21, 2017*

PA 42: Personal property tax deadline (*Sen. Dave Hildenbrand*)—Modifies the filing deadline for 2017 only for a personal property tax exemption to May 31, 2017. *Effective May 25, 2017*

PA 43: Public employee retirement forfeiture (*Rep. Jim Runestad*)—Amends the Public Employee Retirement Benefits Forfeiture Act to require the forfeiture of employer contributions to a defined contribution system (such as a 401K) if a member or retiree is convicted of or enters a nolo contendere plea for a felony arising out of service as a public employee (misuse of public funds or accepting bribes). *Effective Sept. 5, 2017*

PA 44: Neighborhood enterprise zones (*Rep. Eric Leutheuser*)—Eliminates the requirement for assessor to send a report of assessed values and ad valorem taxes to the Michigan enterprise zone authority. *Effective June 7, 2017*

PA 46-50: Transformational brownfield development projects (*Sens. Ken Horn, Jack Brandenburg, Tom Casperson, Peter MacGregor and Steven Bieda*)—Creates transformational brownfield plans until Dec. 31, 2022, and allows them to capture income taxes and the exemptions from sales and use taxes in addition to the current permitted capture of property taxes, for certain eligible activities associated with an approved transformational brownfield plan agreement. *Effective July 24, 2017*

PA 55: Public employee health benefits (*Sen. Goeff Hansen*)—Allows a public employer pooled health plan to use lower cash reserve requirement. *Effective Sept. 13, 2017*

PA 57: Used motor vehicle parts regulations (*Sen. Rick Jones*)—Excludes certain businesses (scrap tire hauler or scrap tire processor) from regulation on the purchase and sale of used motor vehicle parts if they are regulated under the Natural Resources and Environmental Protection Act. *Effective Sept. 13, 2017*

PA 60: DNR controlled burns (*Rep. Mary Whiteford*)—Requires the state Department of Natural Resources to notify township supervisor and 911 service before conducting prescribed burns of forests. *Effective Sept. 26, 2017*

PA 61: Unattended running vehicles (*Rep. Holly Hughes*)—Allows unattended running vehicles under certain circumstances without subject to violation. *Effective Sept. 26, 2017*

PA 62: Drain district revision (*Rep. Roger Victory*)—Amends the Drain Code to revise the process for adding counties to intercounty drainage districts, and establish an alternative process for the revision of drainage district boundaries. *Effective June 28, 2017*

PA 64: Court funding (*Rep. Rob VerHeulen*)—Extends the authority of courts to impose costs related to actual costs incurred by trial courts for court operations until Oct. 17, 2020. *Effective June 30, 2017*

PA 65: Trial Court Funding Commission (*Rep. Rob VerHeulen*)—Creates the Trial Court Funding Commission to review and recommend changes to the trial court funding system in light of 2014 Michigan Supreme Court decision *People v. Cunningham*, which held that courts did not possess independent authority to impose costs upon criminal defendants. *Effective Sept. 28, 2017*

PA 85: Police body cameras (*Rep. Jim Runestad*)—Prohibits the release of audio or video recording taken by law enforcement officers with a body-worn camera in specific circumstances. *Effective Jan. 8, 2018*

PA 93: Natural Resources Trust Fund Grants (*Sen. Darwin Booher*)—Supplemental appropriations for FY 2017 to fund 87 land acquisition and outdoor recreation development projects in communities across the state. *Effective July 13, 2017*

PA 98: Educational instruction access (*Sen. Mike Shirkey*)—Creates a new Educational Instruction Access Act limiting the ability for local governments to restrict the sale, transfer, lease or rental of property for educational purposes by an educational institution or private school. *Effective July 13, 2017*

PA 102: Personal property tax exemption deadlines (*Sen. Dave Hildenbrand*)—Amends the statutory deadlines related to personal property tax reimbursements to local governments to accommodate the extended deadline for employers with eligible manufacturing personal property to file for personal property tax exemptions. *Effective July 13, 2017*

PA 105: Medical marijuana background checks (*Sen. Rick Jones*)—Amends the Medical Marijuana Facilities Licensing Act to meet federal background check requirements. *Effective July 13, 2017*

PA 107: Appropriations (*Rep. Laura Cox*)—Provides appropriations for fiscal year 2017-18 state budget. *Effective July 14, 2017*

PA 112: Roadway solicitations (*Rep. Shane Hernandez*)—Allows solicitation of contributions in public roadways during daylight hours by certain charitable, civic or veterans organizations subject to compliance with local regulations and statutory requirements. *Effective July 27, 2017*

PA 113-114: Election ballots (*Reps. Hank Vaupel and Ed Canfield*)—Deletes requirement that political party vignettes be printed on election ballots and removes the requirement reference in the Michigan Campaign Finance Act. *Effective Oct. 25, 2017*

PA 116: Commercial motor vehicles (*Sen. Tom Casperson*)—Amends the Motor Carrier Safety Act to include certain federal regulations that exempt commercial motor vehicles owned and operated by a unit of government or its employees and provides that specific regulations would not apply to firefighters operating commercial vehicles necessary for firefighting or preservation of life or property. *Effective Oct. 25, 2017*

PA 121-122: Principal residence exemption (*Reps. Dave Pagel and Kim LaSata*)—Clarifies procedures for rescinding a property tax exemption in another state when claiming PRE in Michigan and provides penalties. *Effective Oct. 5, 2017*

PA 134: Legacy storage tank cleanup program (*Rep. Mary Whiteford*)—Establishes legacy underground storage tank cleanup program. *Effective Jan. 24, 2018*

PA 135: Preemption of local excise taxes on food (*Rep. Rob VerHeulen*)—Prohibits local units of government from implementing an excise tax on the manufacture, distribution or sale of food. *Effective Oct. 26, 2017*

PA 137: Youth athlete concussion training (*Sen. John Proos*)—Specifies frequency of training and modifies definition of youth athlete in training program and written clearance form regarding concussions in youth athletes and their return to athletic activity. *Effective Jan. 24, 2018*

PA 138-140: Electric bicycles (*Reps. Holly Hughes and Klint Kesto*)—Defines and regulates the operation of electric bicycles, allows for their use on certain trails, and exempts from no-fault insurance requirements. *PA 138-139 effective Jan. 28, 2018, and PA 140 effective Oct. 30, 2017*

PA 144-145: Firefighters training (*Sen. Jim Stamas*)—Provides revisions to the Firefighters Training Council Act and allows money received from training and testing fees to be expended from the Fireworks Safety Fund for training of new firefighters. *Effective Jan. 31, 2018*

PA 147: Water treatment project grants (*Sen. Phil Pavlov*)—Increases the amount of grants that a municipality may receive to help finance certain sewage treatment and water treatment projects. *Effective Nov. 2, 2017*

PA 169: Rental inspections (*Sen. Rick Jones*)—Modifies procedures and regulations for rental inspections for multiple dwellings and rooming houses including the required period of time between inspections and permission to enter for inspection. *Effective Feb. 19, 2018*

PA 189: Property taxes (*Rep. Peter Lucido*)—Clarifies a person is not liable for unpaid property taxes unless the person owned the property at the time the tax became due. *Effective Nov. 21, 2017*

PA 196: Land division (*Sen. John Proos*)—Revises statements to be on a form that a proprietor transferring the right to make a division submits to the assessor of the city or township where the property is located, and on a deed for the sale of a parcel of unplatted land. *Effective Mar. 13, 2018*

PA 201: Supplemental appropriations (*Rep. Laura Cox*)—Includes appropriations to address elevated possible carcinogenic polyfluoroalkyl substances in at least 14 locations in the state and for environmental cleanup and public health impacts for communities with possible chemical water contamination. *Effective Dec. 20, 2017*

PA 202: Pension and OPEB reporting (*Sen. Jim Stamas*)—Creates The Protecting Local Government Retirement and Benefits Act, requires local units to prefund for new employees and pay retiree premiums that are due for retirees in the retirement system, requires annual pension and retiree health care reports for retirement systems, requires the state treasurer to determine underfunded status of each local unit's pension and retirement health system, and establishes the Municipal

Stability Board to monitor compliance of an underfunded local unit and its corrective action plan. *Effective Dec. 20, 2017*

PA 203: Retirement reporting requirements (*Sen. Mike Shirkey*)—Revises reporting requirements of a local unit of government retirement system to require a supplemental actuarial analysis before adoption of any increased proposed pension benefit change and removes the requirement that a system post an information report on its website if its retiree health or pension is not at least 60 percent funded and steps the system is taking to address the shortfall (this requirement was added by PA 530 of 2016) and is replaced by a schedule for required funding in the Protecting Local Government Retirement and Benefits Act. *Effective Dec. 20, 2017*

PA 206: Firemen and Policemen Pensions Act (*Sen. Jim Stamas*)—Requires that certain interest payments from reserve funds allowed are subject to The Protecting Local Government Retirement and Benefits Act. *Effective Dec. 20, 2017*

PA 207: Township retirement benefits (*Sen. Jim Stamas*)—Requires the provision of retirement benefits by a township under the statute be subject to the Protecting Local Government Retirement and Benefits Act. *Effective Dec. 20, 2017*

PA 208: Incompatible Public Offices Act (*Sen. Mike Shirkey*)—Amends the prohibition on public officers or employees holding two or more incompatible offices at the same time does not apply to members of the Municipal Stability Board. *Effective Dec. 20, 2017*

PA 209: Reciprocal Retirement Act (*Rep. Gary Glenn*)—Provides that a reciprocal unit and a reciprocal retirement system must comply with any applicable requirements of the Protecting Local Government Retirement and Benefits Act. *Effective Dec. 20, 2017*

PA 211: Fire Fighters and Police Officers Retirement Act (*Rep. Eric Leutheuser*)—Stipulates that a retirement board, a retirement system, and a city, village, or municipality that is the custodian of funds of a retirement system must comply with any applicable requirements under the Protecting Local Government Retirement and Benefits Act. *Effective Dec. 20, 2017*

PA 213: Municipal Employees Retirement Act (*Rep. James Lower*)—Provides that the powers and duties delegated to the Municipal Employees' Retirement System board are subject to the provisions of the Protecting Local Government Retirement and Benefits Act. *Effective Dec. 20, 2017*

PA 239: Corridor food initiative funding (*Rep. Andy Schor*)—Authorizes use of Community Revitalization Program funds for neighborhood and commercial corridor food initiatives for grocery stores in urban areas. *Effective Dec. 21, 2017*

PA 241: Retail fraud (*Sen. Goeff Hansen*)—Allows court ability to require reimbursement to the state or a local unit of government for expenses related to retail fraud, receiving or concealing stolen property, criminal contempt and transportation costs. *Effective Mar. 21, 2018*

PA 261-264: Personal property tax exemption changes (*Sens. Dave Hildenbrand, Jack Brandenburg, Dave Robertson and John Proos*)—Makes several changes affecting both the Small Business Taxpayer Exemption and the Eligible Manufacturing Personal Property Exemption (EMPP): Changes the filing deadlines to Feb. 20; allows assessor to accept facsimile or electronic signature on Form 5076; allows assessors to accept a postmark by Feb. 20 for Form 5278 (EMPP exemption); changes the appeal procedures; and allows late application directly to March board of review. *Effective Dec. 31, 2017*

Legislative lowdown

A quick look at critical bills that MTA is following as they move through the legislative process. For a complete list, head to MTA's "Legislative Action Center" on the members portion of www.michigantownships.org, or look to our weekly and monthly newsletters sent to all MTA member officials.

SB 45: Property tax exemption—Expands disabled veterans property tax exemption to include residential real property or agricultural real property owned by a disabled veteran, decreasing local revenue. *MTA opposes.*

SB 157: Water works projects—Preempts local ordinances restricting or prohibiting the evaluation, comparison or use of certain pipe and piping materials. *MTA opposes.*

SB 258: Disaster & Emergency Contingency Fund—Increases statutorily required fund balance and increases cap on disaster assistance grants to local units. *MTA supports.*

SB 290: Election recounts—Increases recount fee when differential separating winning candidate and petitioner is more than 5 percent of total votes cast. *MTA supports.*

SBs 302-303: State land cap—Amends requirements for acquisition/disposition of state land; requires state to make full PILT before acquiring additional land; allows county resolution approval for purchase if full PILT payments not made. *MTA monitoring.*

SBs 305-310: Tax increment financing—Modifies capture of library mills to allow libraries to opt out of tax capture and redefines "obligation" to exempt library millages automatically. *MTA opposes.*

SB 329 & HB 4503: Land use/zoning preemption—Limits local zoning regulation of vacation rentals and short-term rentals. *MTA opposes.*

SB 400: 911 funding—Increases fees for 911, revises percentages for reimbursement and allows county commissions to assess a county charge to service users. *MTA supports.*

SB 578: Deed restrictions—Excludes private deed restrictions from being considered by Michigan Tax Tribunal when highest and best use of property considered subject to an assessment dispute. *MTA supports.*

SB 637: Small cell—Creates Small Wireless Communications Facilities Deployment Act that would standardize permits, fees, right-of-way use and other regulation of wireless service providers when utilizing the public right-of-way. *MTA opposes.*

SB 723: Disabled veterans property tax exemption—Requires Legislature to appropriate funds to local taxing units to fully compensate for loss of property tax revenue incurred after Dec. 31, 2017, for disabled veterans property tax exemptions. *MTA supports.*

SB 741: Local preemption—Prohibits local regulation of dogs based upon breed or perceived breed. *MTA opposes.*

HB 4077: Freedom of Information Act—Prohibits public bodies from commencing civil actions against entities making FOIA requests. *MTA opposes.*

HB 4184: Open Meetings Act—Clarifies physical presence required for vote, excluding emergency meetings and elected members called for military duty; allows board to waive one meeting for each member for good cause. *MTA neutral.*

HB 4290: Sewer backup liability—Amends definition for a sewage disposal system event, clarifies the identification of a design or construction defect in a sewage disposal system, and provides governmental agencies with expanded immunity from system overflow or backup. *MTA supports.*

HBs 4359, 4370 & 4371: Special assessments—Allows townships to create special assessment district for private utility services. *MTA supports.*

HB 4397: Dark stores—Requires Michigan Tax Tribunal determinations to consider all three methods of appraisal in assessment disputes and prohibits deed restrictions on valuation of property. *MTA supports.*

HBs 4431-4432: Legislative subpoena—Expands legislative subpoena authority to include local public bodies. *MTA opposes.*

HBs 4539 & 4543: Ambulance quality assurance assessments—Eliminates quality assurance assessment on ambulance providers. *MTA supports.*

HBs 4609-4610: Disaster & Emergency Contingency Fund—Increases statutorily required fund balance and

increases cap on disaster assistance grants to local units. *MTA supports.*

HB 4671: Election administration—Allows local or county clerk to conduct election activities for a local clerk if approved by the governing bodies of both participating entities. *MTA neutral.*

HB 4679 & SB 495: Legislative fiscal note—Would require fiscal notes to be prepared on the financial impact of legislation before legislative action could occur. *MTA supports.*

HBs 4747-4748: Filing fee for township candidates—Provides option for individuals seeking township offices to a pay filing fee or file signature petitions to be on the ballot. *MTA supports.*

HBs 4814-4815: Millage election limitation—Would limit all millage ballot questions—including new, increasing and renewal millages—to November general elections after Dec. 31, 2017. *MTA opposes.*

HB 4766: Open Meetings Act—Allows additional remedies for noncompliance to include attorney fees and allow a one-year window during which civil actions may be brought. *MTA opposes.*

HB 4888: Charitable donations—Expands recent law allowing solicitation in public roadways during daylight hours to include additional nonprofit organizations. *MTA monitoring.*

HB 5098: Rights-of-way—Requires local governments to provide one-year notification, and waive permit and inspection fees, and prohibits request for any study or survey when requesting the temporary or permanent relocation of facilities owned by an entity holding a license under the Michigan Telecommunications Act or a franchise under the Uniform Video Services Local Franchise Act. *MTA opposes.*

HB 5143: Alternative energy personal property tax exemption—Provides personal property tax exemption for alternative energy personal property (residential, agricultural, commercial and industrial). *MTA opposes.*

HB 5407: Semi open primary—Requires voter to indicate which political party ballot he or she wishes to vote at primary election. *MTA neutral.*

2018 Conference reminders

Conference volunteers needed

MTA is seeking township officials to serve as sergeants-at-arms (SAA), ambassadors or Ticket Xchange volunteers during the MTA Annual Educational Conference & Expo in **Acme Township** (Grand Traverse Co.).

SAA duties include distributing session handouts and evaluation forms, monitoring classrooms, and collecting evaluation forms. Ambassadors assist with welcoming and directing attendees to registration upon arrival. Volunteers at the Ticket Xchange assist in exchanging tickets for a specific table at the MTA Banquet.

Call (517) 321-6467 or email kristin@michigantownships.org to be sent a link to our volunteer sign-up website, where you can select from available roles, dates, times and sessions.

Limited number of suites still available

Looking to host a hospitality event or county chapter suite at the 2018 MTA Conference? For more information or to request a suite form, call Kristin at (517) 321-6467, or email kristin@michigantownships.org.

NOTE: All suite reservations must be made through MTA. Do not contact the hotels directly.

Hop on the bus to Conference!

The Marquette County MTA Chapter is arranging a charter bus to bring township officials and their guests to the Conference from the Upper Peninsula, as well as other stops along the bus route. For more information, contact **Wells Township** (Marquette Co.) Clerk **Patti Manninen** at (906) 238-4312 or plm@alphacomm.net, or MTA District 2 Director **James Nankervis** at (906) 485-5417 or supervisor@ishpemingtownship.com.

Is your area organizing a bus? MTA can help you spread the word! Contact kristin@michigantownships.org or call (517) 321-6467 to let us know!

Upcoming dates and deadlines

March 27 Early-bird registration deadline.

March 30 Last day to obtain housing at special rates in MTA room block.

April 10 Last day to obtain the regular registration rate; on-site rate applies after this date.

Last day to register for Conference to have a confirmation sent to you.



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BE PART OF
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Annual Educational
Conference & Expo

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Township Good

2018 MTA Conference & Expo | Acme Township | April 23-26



Today's township officials are in an extraordinary position to not just create a greater community—their efforts as local leaders help create a greater Michigan and a greater good among all our state's residents.

Join MTA this April to learn innovative solutions, processes and ideas to effect greatness in your community and your state.

This spring, we'll be returning to the Grand Traverse Resort in **Acme Township** (Grand Traverse Co.) for our **65th Annual Educational Conference & Expo, April 23-26, 2018**. You don't want to miss:

- **60-plus breakout sessions**, designed to provide knowledge, enhance your skills and inspire you to become a truly effective leader. Topics are designed for elected officials at every level and, in addition to statutory duties, address a variety of concepts, trends and current issues in township government.
- **Monday pre-Conference sessions**, including *Effective Meetings*, *Lessons from Menard, Inc. v. City of Escanaba*, *Cemeteries: Challenges and Solutions*, and *Strategic Planning*, as well as our Auditor and Legal Institutes.
- **Evening networking events**, including our Annual Banquet, preceded by a VIP Reception. Don't miss the "3-D" Welcoming Reception (*sponsored by Bendzinski & Co.*), Fun Night: At the Hop! (*sponsored by Michigan Township Participating Plan*), and Afterglow Reception (*sponsored by Burnham & Flower Insurance Group*).

REGISTER TODAY!

Download a registration brochure or register online at www.michigantownships.org/conference.asp. Early-bird rates end March 27. Reserve your hotel room at www.grandconnection.com/mta2018.

Surviving the 'Silver Tsunami'

In 2016, *Governing* magazine announced, “The ‘Silver Tsunami’ Has Arrived in Government.” Silver Tsunami is a metaphor used to describe the wave of retirements created by baby boomers leaving the workforce.

This is important for all employers because the generation that follows, Generation X, is substantially smaller than the baby boom generation. That means that the supply of experienced workers is decreasing at the same time demand for them is increasing. This is *especially* important for public employers like Michigan’s townships because public-sector workers tend to be older, and often must possess higher levels of education or necessary certifications than private-sector workers. State and local governmental employers have the oldest average workforce of any major industry.

While this demographic reality could be seen coming decades in advance, few employers are prepared for it. In 2010, *The Economist* stated, “There was a flicker of interest in the problem a few years ago but it was snuffed out by the recession.” The Great Recession created both the economic and political leverage public employers needed to reduce local government compensation and employment.

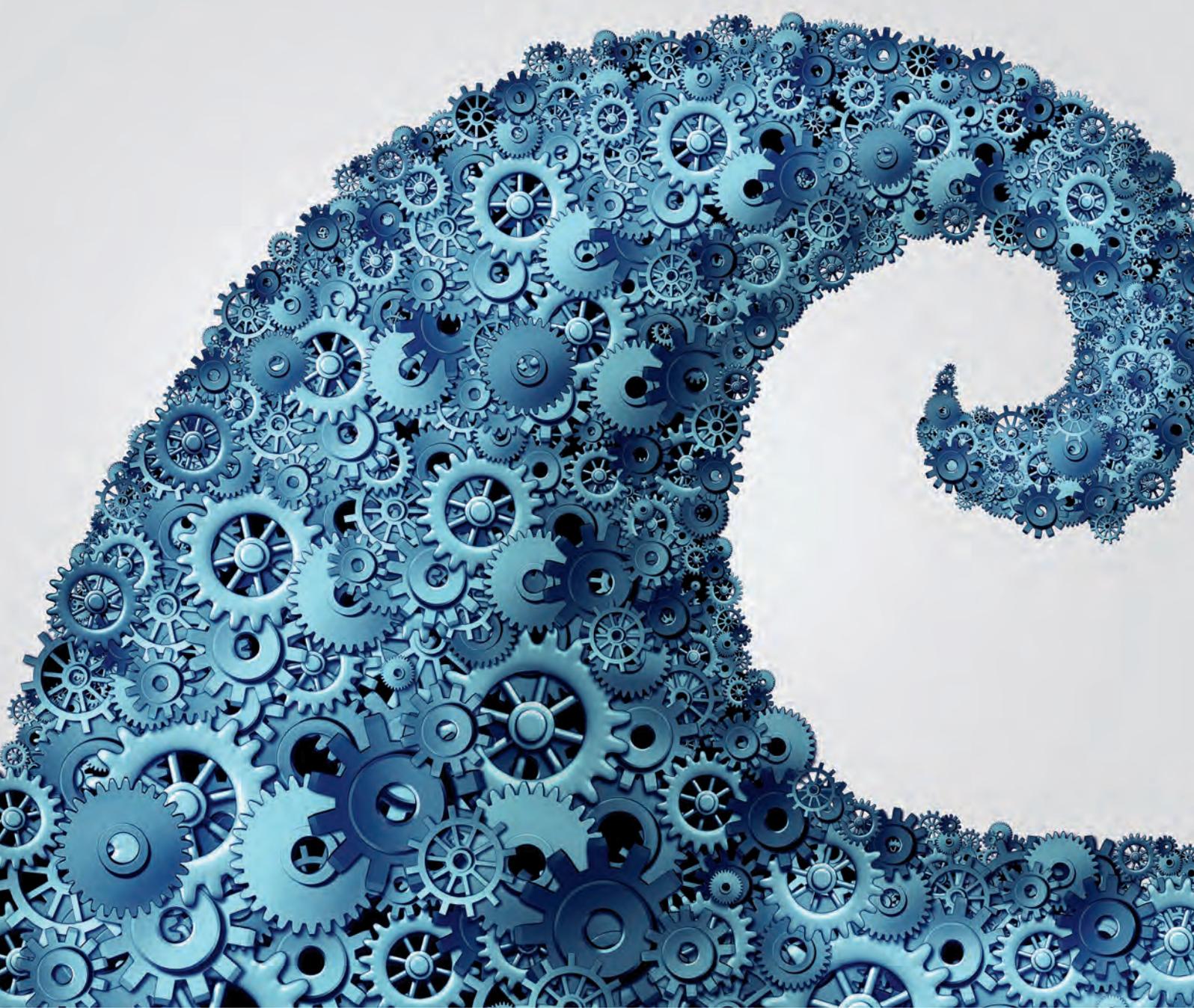
Government employment is the only sector that has not recovered from the Great Recession. Public employers struggle in vain to fill vacancies created by baby boomer retirements as full employment has transformed the war “on” public workers into a war “for” public workers. Shortages in specialized professions requiring certifications, licenses or registration—such as assessors, building inspectors and even public safety workers—aptly demonstrate this quiet crisis.

Public employers, like townships, must learn how to attract and retain younger workers, or taxpayers and residents will pay the consequences of failure.

Causing waves

Demographic

World War II ended in 1945 and 3.4 million Americans were born in 1946. This was a nearly 20 percent increase from 1945, and more births than any year before. Births continued



Michigan's public employers—like townships—now find themselves competing for talent more directly with private employers than they have before. To make matters worse, Michigan's broken municipal funding model makes careers in local government less attractive than ever.

to increase and peaked at 4.3 million in 1957. The baby boom ended in 1965 when births dropped below four million—a level not exceeded again until 1989, when baby boomers were having children of their own (millennials).

Approximately 76 million Americans were born during the baby boom between 1946 and 1964, and this age cohort peaked at 78.8 million in 1999. Age cohorts continue to grow after births stop as individuals born outside the U.S. immigrate. The following age cohort, Generation X, is expected to peak at 65.8 million in 2018. This peak will be 16 percent less than the baby boom peak—creating a “talent gap” in the workforce.

The baby boomers began reaching normal retirement age—65 years old—on Jan. 1, 2011. Americans age 65 years and over accounted for nearly 13 percent of the population that year. Approximately 10,000 baby boomers turned 65 each day since then and will continue to do so through 2029, when the last baby boomers reach 65. As a result, Americans age 65 years and over accounted for nearly 15 percent of the population in 2016 and are expected to account for more than 20 percent by 2029.

Economic

Public employers traditionally competed for talent by offering lower wages and more generous health care and retirement benefits than their private-sector competition. A 2010 study by the Center for State and Local Government Excellence and the National Institute on Retirement Security found state and local government employees earned 11 to 12 percent less than comparable private-sector workers when factors such as education and experience were accounted for. However, defined benefit retirement plans and other postemployment benefits (OPEB) discouraged turnover in the public sector.

The State of Michigan and other public employers closed defined benefit retirement plans to new hires and replaced them with defined contribution plans in 1997. The Dow Jones Industrial Average nearly doubled between 1996 and 1999. The stock market seemed unstoppable, so many public employees embraced the change. Then, the dot-com bubble burst. The NASDAQ Composite peaked on March 10, 2000, and fell 78 percent in the following 30 months. This made defined contribution plans much less attractive to public employees who still enjoyed the security of defined benefit plans.

In 2004, Governmental Accounting Standards Board (GASB) Statement No. 45 reinvigorated interest in replacing defined benefit plans with defined contribution plans. GASB 45 required state and local government employers to measure and disclose their OPEB liabilities. Implementation began for the largest governments in 2006 and for the smallest governments in 2008.

No offense intended

Older workers, those age 55 and over, accounted for more than 20 percent of employed adults in 2011, the year the oldest baby boomers reached normal retirement age (65). That number exceeded 23 percent in 2017 and older workers are projected to account for about 25 percent of the U.S. labor force by 2020. The resulting wave of baby boomer retirements is sometimes, and controversially, called the Silver Tsunami.

Critics of the Silver Tsunami metaphor believe equating our aging population with a natural catastrophe is ageist and promotes negative perceptions of older people. Demographers have likened the baby boom generation to “the pig in the python” (a sharp statistical increase represented as a bulge in an otherwise level pattern), so there is more than one undesirable metaphor in use. In any event, the Silver Tsunami metaphor is used here because it is the most common phrase used to describe this demographic phenomenon and its implications. The word “silver” is used here as a term of endearment, the way one might use it when describing an older person as a silver fox, rather than a pejorative.

Then the Great Recession sparked what *The Nation* called a “War on Public Workers” as economic suffering increased tensions between public employees and taxpayers. One high-profile battle was launched by Wisconsin Gov. Scott Walker in 2011 when he introduced a plan to limit the collective bargaining rights of most Wisconsin public employees. The response included protests at the Wisconsin State Capitol and a 2012 recall election.

The Great Recession created both the economic and political leverage public employers needed to close defined benefit plans and replace them with defined contribution plans. It also radically reduced Michigan’s local government payroll relative to other states.

According to the U.S. Census Bureau’s Annual Survey of Public Employment & Payroll, Michigan ranked 20th in the nation in per capita local government payroll (\$137 per capita; only 2 percent greater than the \$134 national average) when the Great Recession began in 2007. This includes data for all local governments (i.e., counties, townships, cities, villages, special districts, and school districts). When the Great Recession ended in 2012, Michigan ranked 39th (\$128 per capita; 14 percent less than the \$150 national average)

By 2016, Michigan had dropped to 42nd (less than \$131 per capita; nearly 20 percent less than the \$163 national average). Government employment is the only sector that has not recovered from the Great Recession.

The 2010 study by the Center for State and Local Government Excellence and the National Institute on Retirement Security that found local government workers were paid substantially less than their private-sector counterparts analyzed wages between 1983 and 2008—before most of the local government payroll cuts that followed the Great Recession. Public employees already earned less than comparable private-sector workers. Replacing defined benefit plans with defined contribution plans eliminated one of the public sector’s few competitive advantages.

Michigan’s public employers now find themselves competing for talent more directly with private employers than they have before. To make matters worse, Michigan’s broken municipal funding model makes careers in local government less attractive than ever.

Supply and demand

Competing for talent was not a challenge during the Great Recession. Public employers shed more jobs than they filled and economic anxiety discouraged the turnover that normally occurs during times of economic stability. Accordingly, the demand for talent was low. In addition, the national unemployment rate peaked at 10 percent in October 2009, the highest unemployment rate since 1983. Thus, the supply of labor was high.

Michigan's full-time equivalent local government employment declined nearly 14 percent between 2009 and 2013. Many of these were entry-level positions, preventing younger workers from entering the local government workforce and creating a kink in the talent pipeline. However, the demand for talent appeared to be increasing. For example, the number of classified advertisements posted on MTA's and other local government association websites saw an increase during that time period, and maintained those increased number in subsequent years. Employers were presumably trying to fill vacant positions, likely resulting from baby boomer retirements, because local government employment was decreasing while advertisements were increasing.

After peaking at 10 percent in October 2009, unemployment has steadily declined and currently hovers around 4 percent. Many economists consider this full employment, a condition in which everyone in the labor market is employed in the most efficient way possible and the remaining unemployment is frictional, structural or voluntary. Long story short: public employers are ill-equipped to compete in today's red-hot labor market. The war "on" public workers has become a war "for" public workers.

The effects on local government

Suffice it to say, public employers are having difficulty attracting and retaining talent. Shortages are especially pronounced in specialized professions requiring certifications, licenses or other training. These include, but are not limited to certified assessors; registered building officials, building inspectors, electrical inspectors, mechanical inspectors, and plumbing inspectors; and certified municipal wastewater treatment plant and water treatment and distribution system operators. While your township may not employ all these public servants directly, your residents rely on the services they provide regardless who employs them.

For example, a survey conducted by Empco, Inc., a Michigan-based company specializing in testing services for public safety, estimated Michigan municipal police departments planned to hire at least 915 officers in 2017. This excludes large law enforcement agencies like the City of Detroit and the Michigan State Police that run their own academies. However, only 767 candidates graduated from Michigan police academies in 2015 and a similar number graduated in 2016.

A survey of assessing and equalization professionals conducted by the Michigan Municipal Services Authority (MMSA) in 2017 revealed 92 percent of respondents believe there is a shortage of qualified assessing and equalization staff in Michigan. Sixty-three percent of respondents believe uncompetitive compensation is the primary reason. The shortage seems to be especially challenging in Michigan's rural counties.

Looking at solutions

The demographic facts are clear: baby boomers will not work forever and must eventually be replaced by younger workers.



Law enforcement among the areas facing shortages

According to the U.S. Census Bureau's Annual Survey of Public Employment & Payroll (ASPEP), the number of full-time police officers in Michigan peaked in 2002, well before the Great Recession began in 2007. That number decreased nearly 15 percent in the pre-recession period between 2002 and 2007. It decreased more than 8 percent during the Great Recession, between 2007 and 2012, and has continued to decrease since then. In total, the number of full-time police officers in Michigan decreased more than 23 percent between its 2002 peak and 2016, the most recent year for which data is available.

This trend is supported by data from the Michigan Commission on Law Enforcement Standards (MCOLES). Michigan police officers are licensed through MCOLES, so the commission is well-positioned to collect good data. Its "Monthly Snapshot of Law Enforcement Officer Positions" includes data from 2001 to the present and tracks both law enforcement positions and officers. Unlike the Census Bureau, the commission does not track full-time and part-time positions separately.

More recently, a shortage of qualified candidates has hindered the ability of law enforcement agencies to replenish their ranks as older officers retire. Candidates without prior law enforcement training and experience must successfully complete an MCOLES law enforcement basic training academy, usually at their own expense. Employers will have to sponsor candidates if they want to attract talented individuals into these demanding and important public service careers.

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Townships deserve engineers who understand.



Grow your talent

Public employers traditionally competed for talent by offering lower wages and more generous health care and retirement benefits than their private-sector competition. The “post and pray” recruiting strategy worked in those days. Then, many public employers altered their compensation plans and began competing for talent more directly with private employers than they did before the Great Recession. Unfortunately, few public employers adopted new strategies to compete for talent during today’s red-hot labor market.

The Michigan Municipal Services Authority is a public body created in 2012 through an interlocal agreement between the cities of Grand Rapids and Livonia. The authority is a “virtual” municipality authorized to exercise the common powers, privileges, and authority of the founding cities but without geographic boundaries. Its purpose is to deliver value-based solutions that save staff time and taxpayer money.

The authority is developing the capacity to provide public employers with a one-stop talent management shop, including everything you need to attract, develop and retain employees. This will include strategic human resource planning services to help organizations anticipate their human capital needs and the services necessary to meet those needs. Many of the services will be familiar. Others are more innovative.

For example, one approach to help fill the opportunity gap is to pair an experienced part-time worker with an early or mid-career full-time candidate. The experienced worker will provide on-the-job development and oversight to help ensure the candidate’s success. The hours and services provided by the experienced worker will depend on the candidate’s needs. Hopefully, the candidate will steadily become less dependent on the experienced part-time worker and eventually become independent. Otherwise, another candidate may be provided until a match is made. This approach allows even small employers to “grow your own” talent.

The authority is working with a variety of individuals and organizations to provide cost-effective talent solutions. Interested townships should contact the authority’s CEO to discuss their needs.

However, some employers seem resistant. A lot has been said and written about Generation X and millennials—much of it is negative. Older people have likely found it difficult to relate to younger people since the dawn of human existence. The fact remains: there are two factors employers must face to attract and retain younger workers—opportunity and compensation.

Opportunity

Many members of Generation X entered the workforce before the Great Recession and had the opportunity to gain experience and ascend into leadership positions relatively quickly. The high demand for and low supply of talented workers in this generation gives them a significant advantage in a competitive “seller’s” labor market. In addition, defined benefit plans no longer encourage longevity, so employers should expect these workers to leave if they are not competitively compensated. What was considered “job hopping” before the Great Recession is now normal and longevity is the exception rather than the rule.

On the other hand, few millennials had similar opportunities to gain experience. The oldest millennials entered the workforce while unemployment was rising after the dot-com bubble burst. Unemployment hovered around 6 percent in 2003, then declined briefly between 2004 and 2006. However, it began to rise again during the Great Recession and prevented many millennials from entering the workforce in the same way prior generations did.

The only solution is to provide younger workers with the opportunities they need to get their proverbial feet in the door. This is especially important for public employers because they employ workers in specialized professions requiring certifications, licenses, trainings or registration that often require experience candidates cannot get anywhere else. On-the-job training must become the new norm. This idea is not new. For example, the number of active apprentices reported by the U.S. Department of Labor increased by more than 26 percent between 2011 and 2016. The number of Registered Apprenticeship programs increased by more than 10 percent between 2014 and 2016. In March 2017, the Great Lakes Water Authority (GLWA) announced the launch of a three-year apprenticeship program to hire and train electrical instrumentation control technicians.

While smaller employers may not be able to launch their own apprenticeship programs, they can work with larger employers or other regional partners to meet their needs. Townships can find a variety of ways to provide on-the-job training, mentorship and other forms of knowledge transfer, including paid or unpaid internships, which can offer a glimpse into the hard work—and intangible rewards—that a career a local government can offer. Check out the August issue of *Township Focus* for an article illustrating the benefits of township internships.

Compensation

Local government workers were paid substantially less than their private-sector counterparts before the Great Recession and have not fared well since. In the big picture, a major cause of the pay disparity is the fact that many government careers require more education on average than other industries, particularly when looking at state government or large local government positions.

While state government and large local employers may employ more individuals with college or advanced degrees than smaller local employers do, *all* public employers—large and small—employ individuals in professions requiring certifications, licenses or registration. There are nearly 600 law enforcement agencies and more than 1,000 fire departments in the state, and every local unit needs an assessor. These are just a few examples of the specialized professions in local government that require experience and training candidates cannot get anywhere else.

Maintenance of the status quo is unsustainable. It is unreasonable to expect potential employees to invest their time and money in education if their investment does not provide a reasonable return. Public employers have three options: Go back to competing for talent by offering pre-recession compensation plans; assess and adjust their compensation plans to compete with the private sector; or do nothing and risk the consequences.

Private employers have a competitive advantage because they can offer a variety of both traditional and non-traditional benefits public employers cannot provide for legal or political reasons. About a dozen Michigan public employers have recently begun assessing and adjusting their compensation plans by conducting classification and compensation analyses. The employers range in size from Barry County (population less than 60,000) to Oakland County (population more than 1.2 million). Small employers may not be able to commission their own analyses, but they can work with other regional employers and workforce development resources to assess their competitiveness in their local labor market. MTA's online salary survey also allows township board members and managers/superintendents to compare your township to other townships—and create reports to share the information. (Access via the members-only section of www.michigantownships.org.)

Becoming competitive may increase costs. However, the cost of remaining uncompetitive may be even greater. The consequences will include vacancies that strain an already stressed township workforce and lowering standards, or “settling” for candidates willing to accept the compensation uncompetitive public employers are offering. The cost of these consequences may be direct, like overtime, or indirect, like the cost of bad decisions. An ounce of prevention may be worth a pound of cure, but, unfortunately, cure is often more politically convenient than prevention.

For example, the U.S. 7th Fleet had seven major non-combat accidents in 2017, killing 17 sailors and costing taxpayers hundreds of millions of dollars in damage. According to the U.S. Government Accountability Office, the Navy reduced crew sizes to decrease personnel costs

in the early 2000s. This led to sailor overwork and sleep deprivation. A 2014 Navy study found sailors were on duty 108 hours a week and slept less than allotted. Exhausted crews can make bad decisions. These and other factors contributed to the accidental deaths and destruction in 2017. Perhaps in part because of this, the Navy has difficulty filling authorized positions. Approximately 14,000 (10 percent) are currently vacant, and the vicious cycle of overwork continues.

Your township may not employ 20,000 sailors and span more than 124 million square kilometers (thank goodness!). But, Michigan's public employees make life and death decisions each day. Like the Navy, your township may be expected to do too much with too little if your costs are increasing faster than your tax revenue.

The Great Recession cut property taxes by reducing taxable value. Statewide property values declined by more than 31 percent between 2007 and 2013. Values remain less than 2008 levels in more than 1,200 cities and townships. Some communities have an even smaller tax base than they did before Michigan's one-state recession began in 2001.

There are only three ways to increase tax revenue: increase the tax base, increase the tax rate, or both. The only way to increase the tax base is by adding new development to the tax rolls (easier said than done!). Few local governments can increase their tax rate without voter approval. As a result, many communities have voted to give back the property tax cuts created by the Great Recession by approving tax rate increases. This requires local officials to have honest conversations with constituents about the realities of hiring and retaining the public servants they rely on to provide public services. You get what you pay for.

An aging workforce

As “Politico” recently put it, “America's government is getting old.” Aging in the American workforce affects all industries, but it does not affect them all equally. Two factors create unique challenges for government that other industries do not face: the government workforce is the oldest of any major industry, and job cuts during the Great Recession shrank the government workforce and created a kink in the talent pipeline that public employers are now struggling to deal with. Younger workers either cannot or do not want to join the government workforce.

While many public employers altered their compensation plans during the Great Recession to reflect private-sector trends, few also adopted private-sector strategies to compete for talent during today's red-hot labor market. Public employers must adapt to attract and retain younger workers to replace retiring baby boomers, or risk paying the high cost of poor planning.



Robert Brunner, CEO, Michigan Municipal Services Authority

Contact Brunner at rbruner@michiganmsa.org or visit www.michiganmsa.org. Learn more from Brunner at his educational session, “Bridging the Talent Gap,” at MTA's Annual Educational Conference & Expo this April.

upcoming MTA workshop

REGISTRATION INFORMATION

Zoning board of appeals: What's your role?

The zoning board of appeals (ZBA) was created as a safety valve, in recognition that the zoning ordinance is not able to anticipate how every property might be affected by zoning. With thousands of individual properties, a single zoning regulation cannot possibly be applied uniformly to every property's unique physical characteristics.

MTA's March workshop, *The ABCs of ZBAs*, will demonstrate how the ZBA serves as a safety valve in those circumstances where zoning requirements don't fit. Explore how variances approved without sufficient justification can turn the safety valve into a leak, and a leak into a flood.

Whether you've been a member of your township's ZBA for many years or were recently appointed, this evening class will assist you in carrying out your responsibilities. Elected officials can learn more about the role of the ZBA and the relationship it has with the township board.

Explore the ZBA's authority, duties and roles, including use of alternates and when a conflict of interest might exist. Dig into ZBA review standards, variances, appeals of administrative decisions and interpretations, and hear about other duties that may be assigned to ZBAs. Dinner is included with registration and will begin at 4 p.m. The workshop is held from 5 to 8 p.m. Dates and locations are:

March 22: Holiday Inn, 12812 Harper Village Dr., Battle Creek, (269) 979-0500

March 26: Comfort Inn Conference Center, 2424 S. Mission St., Mt. Pleasant, (989) 772-4000

March 27: Treetops Resort Conference Center, 3962 Wilkinson Rd., Gaylord, (888) 873-3867

Discounted book package available! Use this form to pre-purchase MTA's Planning & Zoning Book Package, which includes *The Township Guide to Planning & Zoning (2012 edition)* and *Planning & Zoning Decision-making (2008 edition)*. The *Township Guide to Planning & Zoning* provides a detailed look at the planning process and outlines elements of a successful planning program, while *Planning & Zoning Decision-making* aims to help planning and zoning officials reach defensible, effective decisions and build a strong community based on sound planning principles and procedures. Books will be distributed at check-in. A limited number of publications will also be available to purchase on-site.

Cancellation, Substitution & Switching Policy: Written cancellation requests received at the MTA office by March 8 will receive a full refund. No refunds will be issued thereafter. You may switch workshop locations at no charge if you notify MTA of the change at least one week prior to the workshop; otherwise, a \$25/person fee will be assessed. You may substitute another individual from your township without incurring a charge; please notify MTA of the change.



The ABCs of ZBAs Registration Form

Township _____	County _____
Telephone _____	Email _____
Name & Title _____	Purchase book package? <input type="checkbox"/> Yes <input type="checkbox"/> No
Name & Title _____	Purchase book package? <input type="checkbox"/> Yes <input type="checkbox"/> No
Name & Title _____	Purchase book package? <input type="checkbox"/> Yes <input type="checkbox"/> No
Name & Title _____	Purchase book package? <input type="checkbox"/> Yes <input type="checkbox"/> No

Which location will you attend?

- March 22:** Battle Creek
- March 26:** Mt. Pleasant
- March 27:** Gaylord

REGULAR rate*: \$109 For paid registrations received **after** March 8.

DISCOUNTED rate*: \$89 For paid registrations received **by** March 8.

_____ (# registered) x \$ _____ (rate*) = \$ _____

_____ (# of book packages) x (\$72/package*) = \$ _____

AMOUNT ENCLOSED = \$ _____

*Rate applies to MTA members. Non-members, call for rates.

NOTE: Payment must accompany form in order to be processed.

Check enclosed (payable to MTA)

Charge to: (circle one) MasterCard VISA

_____ - _____ - _____ / _____

Card # _____ Expires _____

Print Card Holder's Name _____ Signature _____

Save time, register online!
www.michigantownships.org



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

2018 Board of Review Training

REGISTRATION INFORMATION

To assist board of review members, alternates, supervisors and assessors in preparing for 2018 board of review sessions, MTA is conducting half-day *Board of Review Training* at 13 locations throughout the state.

Concurrent sessions offered at each location allow participants to choose the appropriate level and topics of interest. The advanced session is geared to experienced board of review members, while the basic session acquaints newer board of review members with their statutory duties and requirements.

Dates and locations are:

- Feb. 6:** Crystal Mountain, Thompsonville
- Feb. 7:** The Shack, White Cloud
- Feb. 8:** Comfort Inn Conference Center, Mt. Pleasant
- Feb. 9:** Bavarian Inn Lodge, Frankenmuth
- Feb. 13:** Ramada Inn, Alpena
- Feb. 14:** Treetops Resort Conference Center, Gaylord
- Feb. 15:** Quality Inn Forward Conference Center, West Branch
- Feb. 20:** Magnuson Franklin Square Inn, Houghton
- Feb. 21:** Island Resort Conference Center, Harris
- Feb. 22:** Little Bear East Arena, St. Ignace
- Feb. 26:** Lansing Community College West Campus, Lansing
- Feb. 27:** Comfort Inn & Village Conference Center, Chelsea
- Feb. 28:** Fetzer Center at WMU, Kalamazoo



Download directions or register online at www.michigantownships.org.

Registration check-in and light lunch begin at 11:30 a.m. Sessions are held from 12:30 to 4:30 p.m.

Cancellation, Substitution & Switching Policy

Written cancellation requests received at the MTA office at least two weeks prior to the event date will receive a full refund. No refunds will be issued thereafter. You may switch workshop locations at no charge if you notify MTA of the change at least one week prior to the workshop; otherwise, a \$25/person fee will be assessed. You may substitute another individual from the same township for your registration at any time without incurring a charge; please notify MTA of the change.

Advanced Session: What's New and in Review

- Clarifying Qualified Errors
Take away organization tips for July/December meetings, including structure of agenda and decision-making
- 2018 procedural changes and STC bulletin review
- Resources from your assessor
- Changes to the AMAR
Review, audit and removal of exemptions

Instructor (varies by location):

Dulcee Atherton, Assessor/Deputy Treasurer, Marquette Charter Township (Marquette Co.), Michigan Advanced Assessing Officer
Shila Kiander, Director, Mecosta County Equalization, Michigan Advanced Assessing Officer & Michigan Certified Personal Property Examiner
Debby Ring, Michigan Master Assessing Officer & former assessor, City of Kentwood

The Basics: Getting Started Right

- Review of the assessment process
- Overview of the board of review's statutory authority
- Responsibilities of the assessor and township supervisor
- Understanding exemptions, what can be appealed and the documents used to review appeals
- How to listen to, and act on, protests
- What's new this year

Instructor:

Cindy Dodge, MTA Member Information Services Liaison & Michigan Certified Assessing Officer

SPECIAL DISCOUNT: Members may purchase a 2018 edition of MTA's comprehensive and updated *Board of Review Guide*, at a discounted rate of \$34.50, when registering for the class. The books will be distributed at check-in. A limited number will also be available for purchase on-site.

SESSION CONTENT

Registration Form

Please indicate which session EACH person will attend AND whether a book is desired.

TOWNSHIP	COUNTY
NAME & TITLE	Attending: <input type="checkbox"/> Advanced <input type="checkbox"/> Basic
NAME & TITLE	Attending: <input type="checkbox"/> Advanced <input type="checkbox"/> Basic
NAME & TITLE	Attending: <input type="checkbox"/> Advanced <input type="checkbox"/> Basic
NAME & TITLE	Attending: <input type="checkbox"/> Advanced <input type="checkbox"/> Basic
TELEPHONE	EMAIL ADDRESS

Which location will you attend?

Feb. 6: Thompsonville

Feb. 7: White Cloud

Feb. 8: Mt. Pleasant

Feb. 9: Frankenmuth

Feb. 13: Alpena

Feb. 14: Gaylord

Feb. 15: West Branch

Feb. 20: Houghton

Feb. 21: Harris

Feb. 22: St. Ignace

Feb. 26: Lansing

Feb. 27: Chelsea

Feb. 28: Kalamazoo

NOTE: Payment must accompany form in order to be processed.

Check enclosed (payable to MTA)

Charge to: (circle one) MasterCard VISA

- - - / -

Card # _____ Expires _____

Print Card Holder's Name _____ Signature _____

REGULAR rate*: \$109 For paid registrations received after Jan. 25.

DISCOUNTED rate*: \$ 89 For paid registrations received by Jan. 25.

_____ (# registered) x \$ _____ (rate) = \$ _____

_____ (# of books) x (\$34.50/book*) = \$ _____

AMOUNT ENCLOSED = \$ _____

*Rate applies to MTA members; non-members, call MTA for rates.



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

Join the Parade

Register today!



The Township Parade of Flags will kick off MTA's 2018 Annual Conference's Opening Session on Tuesday, April 24.

Register today to take part in the Parade—what some attendees call “the most inspirational part of the Conference!” To register, fax this form to (517) 321-8908, or email jenn@michigantownships.org by April 13, 2018. Information and instructions will be emailed to all Parade participants prior to Conference.

Township/County _____

Contact Person _____ Title _____

Email Address _____

Questions? Call Jenn Fiedler at (517) 321-6467 or email jenn@michigantownships.org.



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Q We provide our building official with a vehicle to perform his duties, and he drives the vehicle to and from his home.

We've been told that because it is a marked vehicle, the commuting miles are not taxable. Is this correct?

The exclusion from taxable income for marked vehicles applies only to very specific vehicles. The IRS ruled in Internal Revenue Bulletin 2010-23 that a qualified non-personal use vehicle is any vehicle the employee is not likely to use more than minimally for personal purposes because of its design. Qualified non-personal use vehicles generally include:

- Clearly marked police and fire vehicles.
- Unmarked vehicles used by law enforcement officers if the use is officially authorized.
- An ambulance or hearse used for its specific purpose.
- Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds.
- Delivery trucks with seating for the driver only, or the driver plus a folding jump seat.
- A passenger bus with a capacity of at least 20 passengers used for its specific purpose.
- School buses.
- Tractors and other special-purpose farm vehicles.

Q If the use of the vehicle is taxable, how do we calculate the taxable income?

“Personal use,” which generally includes “commuting miles,” is a taxable benefit. Since it is not paid to the employee, the value of the use must be calculated and the “imputed income” reported on Form W-2 and subject to federal taxable wages, and Social Security and Medicare taxes if applicable. This calculation can be performed using a variety of methods. The township employer can generally select from four different methods:

General Valuation Method—Determined by the cost an individual would incur to lease the same vehicle under the same terms in the same geographic area.

Automobile Lease Value Rules—The employer determines the fair market value of the vehicle on the first day it is made available to the employee, then uses a table provided by the IRS (see Publication 5137) to determine the amount of

taxable income. This is done by multiplying the fair market value from the table by the personal miles of the vehicle/total miles driven. If fuel is provided, add 5.5¢ per mile driven by the employee to the table lease value.

Vehicle Cents-Per-Mile Rule—To use this method, the vehicle must have at least 50 percent or more of the annual mileage each year as business miles, have a fair market value below \$17,800, and be driven more than 10,000 miles per year total (if placed in service during 2018, pro-rate the miles driven accordingly). Value the employee’s personal use by multiplying the personal miles by 54.5 cents per mile.

Commuting Value Method—The value is calculated by multiplying the number of trips by either \$1.50 (one way) or \$3 (round trip). However, a number of conditions must be met to use this method:

- The vehicle is owned or leased by the township and provided to the employee for use in conjunction with township business.
- The township requires the employee to commute to and/or from work.
- The township has a written policy prohibiting employees (and their family) from using the vehicle for personal use other than commuting to and from work. Further, this policy is enforced by the township.
- The employee is not a control employee, which includes elected officials, and individuals making at least \$105,000 in 2017.

Q How do we report this income?

Personal use of a company vehicle is reported on Form W-2 in boxes 1, 3, 5 and 14 and on Form 941 on line 2, 5a and 5c.

Here are a few more helpful tips when you are determining which method to use to calculate the use of a personal vehicle:

- If the township uses the cents-per-mile or annual lease valuation method, that method must be used for all subsequent years the township provides a vehicle to an employee.
- The same special valuation method doesn’t have to be used for all township-provided vehicles or for all employees.
- If the township has one township-provided vehicle that is used by multiple employees, the same valuation method must be used for all employees using that vehicle.

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.



Support given by MTA Legal Defense Fund to numerous cases

When your township makes a voluntary contribution to MTA's Legal Defense Fund (LDF), you assist townships in legal battles that have significant statewide impact. Among the recent cases that received support from the MTA Legal Defense Fund Committee are:

Chelsea Health and Wellness Foundations v. City of Dexter, Dexter Downtown Development Authority, and the State of Michigan—In this case, which pertains to property tax exemptions for charitable institutions, the Chelsea Wellness Foundation (CWF) claimed a charitable institution exemption from property tax for its approximately \$10 million fitness center. CWF also has a multimillion dollar foundation for health and wellness initiatives and provides grants to community groups. While CWF is an IRS 501(c)(3) tax-exempt entity, IRS tax-exempt status is not the same as charitable status for property tax exemption in Michigan. Charitable status under Michigan law is much

more restrictive and a charitable purpose must be carried out. While the state Tax Tribunal held the property to be taxable, the Michigan Court of Appeals ruled that the \$10 million fitness center was exempt from property tax under the charitable institution exemption.

The issues presented in this case are important regarding the proper handling of charitable property tax exemption claims. Protection of the exemption will also help protect the local tax base from further erosion. The city has filed leave to appeal to the Supreme Court, and MTA will provide LDF *amicus* assistance in support of the city's appeal, and if the court grants leave, will prepare an additional *amicus* brief.

Harmony Montessori Center v. City of Oak Park—In this case, the Michigan Supreme Court ordered oral arguments to determine whether it will grant Harmony Montessori Center’s application for leave regarding denial of Harmony’s requested educational institution property tax exemption. This case will have statewide importance to keep the exemption narrowly construed pursuant to current case law. A co-*amicus* brief will be filed in support of maintaining a narrow definition of “charitable purpose” to qualify for a property tax exemption.

Headlee Mandate—In this case before the Court of Appeals, a city manager in collaboration with one of his law school professors formed a not-for-profit corporation and filed suit against the State of Michigan stating local government has been shortchanged by the state’s calculation of mandatory state funding required by the Headlee Amendment. The case asserts that the state has used the Proposal A state funding to divert other funds that would go to local government, and the Headlee Amendment did not intend to include this shift in funding source for schools. A joint *amicus* brief will be prepared.

Michigan Association of Home Builders, et al v. City of Troy—In this case, the plaintiffs alleged the city’s collection of building department revenue exceeded that which was owed under its contract, and the deposit of this excess into the city’s general fund violated MCL 125.1522(1) of the Single State Construction Code Act. Plaintiffs also stated that the city’s excess collection of fees violated the Headlee Amendment, as it was disguised as a tax. MTA participated in this case with the Michigan Municipal League in the Court of Appeals, which ruled in favor of the city. On appeal, the Supreme Court remanded the case to trial court, which found no violation of the Headlee Amendment or MCL 125.1522(1). The appeals court ruled in favor of the city, and the plaintiffs have filed leave to appeal in the Supreme Court. A joint *amicus* will be prepared in opposition of the leave to appeal.

New Covert Generating Co. LLC v. Covert Township—MTA had been involved in an original suit involving a Michigan Tax Tribunal valuation appeal regarding the electric generating facility. Two other cases are now being litigated by New Covert Generating (NCG) at the tribunal: 2012-2015 and 2016-2017 valuations. Two significant legal issues have arisen, including that NCG is a shell, holding legal title, but no employees or documents. If a property is in a legal holding company, local units could not obtain records for property tax or discovery to defend tax rolls. NCG has also not paid its property taxes—a \$46 million delinquency. A judgement levy against the township would eviscerate the statutory collection process by counties and local units of delinquent properties, essentially requiring local units bring suit first (allowing non-appealing taxpayer an appeal) to prosecute collection remedies. Counties would be regularly in court litigating property tax on matters that are simple collection cases. Two

amicus curiae briefs will be prepared addressing the issues raised in discovery.

Rita Kendzierski, et al v. County of Macomb—In this case, the county received an adverse decision in the Michigan Court of Appeals that determined that a collective bargaining agreement that was “latently ambiguous” as to whether the language of the contract guaranteed or “vested” health care benefits to the county’s retirees, could be interpreted based on statements made by the parties outside of the collective bargaining process. The court relied on written statements made by the county executive in a letter pertaining to a ballot question, which the court further interpreted to indicate that it was the county’s intent to guarantee health care benefits to retirees beyond the termination date of the contract. Now before the state Supreme Court, the decision, if it is not reversed, would mean that the county could not unilaterally change health care coverage for retirees as provided for in multiple collective bargaining agreements. This case has a statewide impact because labor contracts may have been based on the understanding that lifetime benefits can only be granted by express language. Joint *amicus* support will be provided.

Trinity Health-Warde Lab v. Charter Township of Pittsfield—MTA participated in this case—which pertains to property tax exemptions for charitable institutions—at the Michigan Court of Appeals level, where the court reversed the Michigan Tax Tribunal and ruled in favor of the township. The plaintiff filed an application for leave to appeal to the Michigan Supreme Court, which has ordered oral arguments on the application. Although Warde Lab decreases costs for its esoteric laboratory testing for the co-tenancy owners, and although Warde Lab is owned by a nonprofit, Trinity Health-Warde Lab itself is not a nonprofit charitable institution. A joint *amicus* brief will be filed if the Supreme Court grants leave.

MTA’s Legal Defense Fund is supported by voluntary contributions by MTA-member townships to help defend Michigan townships against litigated threats that have the potential to have significant impact on the operations and authority of townships across Michigan. Learn more at www.michigantownships.org/members/legaldefense.asp.

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A better way to connect

Last month, MTA launched a new and improved *Community Connection* “2.0”! We debuted our first online networking site (we call it Facebook for township officials) nearly 10 years ago to offer our members a convenient, quick way to connect, learn from and share with one another. Our goal is always to keep improving our offerings for our members, and we were thrilled to ring in the new year by announcing a completely revamped *Community Connection* for you to explore!

If you haven’t checked it out already, we know you will be as excited as we are about the new changes and improvements!



The new platform was beta-tested by township officials from across the state, and the feedback was incredibly positive, including that the revamped version is much more user-friendly and intuitive to use. Said beta-tester **Julie Sweet, Hartford Township** (Van Buren Co.) clerk, “I LOVE the new *Community Connection*. Good job!”

Norman Township (Manistee Co.) Zoning Administrator **Robert Hall** is excited about connecting with thousands of township officials, committee members and employees in the MTA “All Member” Community. “It is 100 percent imperative that all township personnel be able to network and learn from each other,” said Hall, who is also director of the Wexford Joint Planning Commission, serving 11 townships in Wexford County.

The perfect time to explore

Now is the perfect time to explore and see just how valuable this community of your fellow local leaders can be. In fact,

MTA members are **already** part of at least one group in *Community Connection*:

- Each individual from an MTA member township with an email address in our database is part of the “MTA ‘All Members’ Community” group, an open forum that includes all elected township officials, as well as board/commission members, deputies and other employees. This is a great place to ask general questions, offer answers and share resources.
- Elected officials are also automatically a member of a group exclusively for each respective elective office—supervisor, clerk, treasurer or trustee. In this private group, you can network and discuss questions and issues specific to your office.

When we kicked off the new platform in early January, members flocked to introduce themselves in the online forum, and the initial feedback and participation was gratifying and exciting.

Vicky Finco, clerk for **Erwin Township** (Gogebic Co.), “the LAST county in the U.P. going west before crossing the border into Wisconsin,” she said, introduced herself on the “All Members” board, noting that she is, “Looking forward to learning from the questions and answers posted here. Thank you!”

Duane Putnam, planning commission vice chair and zoning board of appeal chair for **Eureka Charter Township** (Montcalm Co.), said, “What a cool way to start the year! This site has been a source of good ideas and information over the years.”

After describing his “very pleasant and most often quiet rural farming community,” **Maple Grove Township** (Saginaw Co.) Supervisor **Kevin Krupp** noted to his fellow officials, “I have 13 years in office and can tell you that the learning and challenges never end. I look forward to sharing and gaining knowledge from this site and you—the experts.”

What’s new in *Community Connection* ‘2.0’?

The new *Community Connection* has enhanced features that make navigating and using the platform easier than ever before.

- **Easier to participate in discussions.** With the new system, you’ll receive “digest” emails right in your inbox, showing the latest discussions AND allowing you to reply directly from your email, or by following a link right to the discussion thread.
- **One-stop shop for receiving alerts.** Receive your email digest of discussion questions and answers—from all groups in which you are a member—in one easy email.
- **Faster search results.** Within the new platform, you can search past discussions to find answers more quickly!
- **Enhanced resource library.** We’ve populated the new Township Resource Library with MTA’s most popular

toolkits and samples. Officials can post documents to share as well, and you can even add documents to your “favorites” for quick and easy access.

Community Connection can be accessed from the members-only side of www.michigantownships.org. You must log in with your MTA username (your email address on file with MTA) and password. If you do not remember your password, click “Forgot Password” to receive an email to re-set your password, or call MTA at (517) 321-6467 for assistance. A “User Guide” is also available, and was included with our *Community Connection 2.0* email announcement sent to every official with an email address in our database last month. It can also be downloaded at https://www.michigantownships.org/members/downloads/user_guide.pdf. (Or, after logging in to the members side of the site, click on “Community Connection,” under the “My MTA” tab; the User Guide link is in the right-hand column.

We know that the new *Community Connection* will continually evolve to meet your needs and those of our ever-growing online community, and look forward to your feedback on how we can continue to make this as beneficial as possible for you!

Your online community awaits you. It’s time to create a *Community Connection*!

Questions or problems? Please contact Aimee West, MTA Communications Specialist, at aimee@michigantownships.org or (517) 321-6467.

<p>Steven Mann</p> <p>+1.313.496.7509 mann@millercanfield.com</p>	<p>Patrick McGow</p> <p>+1.313.496.7684 mcgow@millercanfield.com</p>	<p>Thomas Colis</p> <p>+1.313.496.7677 colis@millercanfield.com</p>	<p>Harold Bulger</p> <p>+1.313.496.7507 bulger@millercanfield.com</p>
<p>Steve Frank</p> <p>+1.313.496.7503 frank@millercanfield.com</p>	<p>Jeffrey Aronoff</p> <p>+1.313.496.7678 aronoff@millercanfield.com</p>	<p>Dorothy Heebner</p> <p>+1.313.496.7860 heebner@millercanfield.com</p>	<p>Ian Koffler</p> <p>+1.517.483.4904 koffler@millercanfield.com</p>

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Acme Township

Acme Township (Grand Traverse Co.) is about six miles northeast of downtown Traverse City. With easy access to urban amenities, the township offers open rolling terrain, forests and streams to explore, and more than two miles of beaches and Lake Michigan shoreline for public enjoyment. Of Acme's 24.24 square miles, urban land cover is only 11 percent of the geographic area. The remainder consists of agricultural uses and forested areas, including more than 8 percent in public parks and preserves. Fronting Lake Michigan's East Grand Traverse Bay, Acme Township enjoys a more temperate climate, which allows for a longer frost-free growing season, and a diverse offering of cherries, apples and other fruits during summer and fall.



The township's history and current socioeconomic conditions have been shaped by its beautiful geography and abundant natural resources. Founded as a township in 1891, Acme's early logging industry benefitted from its Great Lakes location. Virgin timber was mostly cut by the late 1800s—and then, farming took hold. The area boomed, then waned in the 1930s as people chose to move to larger cities. Acme began to grow once again in the 1970s and through the turn of the century, largely due to increased housing opportunities, and this trend continues today.

The designated commercial corridor has been gradually growing to serve the township's population of 4,375, along with neighboring communities. Local residents enjoy community benefit dinners at the old Masonic Lodge, Acme's Fall Festival sponsored by the Acme Business Association, and Santa coming to the fire station. The area's natural resources are showcased to international audiences during February's North American Vasa Festival of Races cross country ski event; summer's Great Lakes Equestrian Festival; and November's Iceman Cometh mountain bike race.

Largely rural, the township lacks revenues of higher-density townships. Other sources must be identified to help fund capital improvement projects—and collaboration is key. As a result, the township has applied for grants and teamed with regional organizations to help achieve township goals: the Grand Traverse Regional Land Conservancy for land acquisition; state Department of Natural Resources Trust Fund for park improvements; Grand Traverse Band of Ottawa and Chippewa Indians on 2 percent monies for engineering studies; and Department of Natural Resources Waterways and Great Lakes Fishery Trust for a new boat launch. Acme is currently partnering with Traverse Area Recreation and Transportation Trails, Watershed Center, Disability Network, and Sweetwater Evening Garden Club for expert advice and execution on its Bayside Park upgrades.

Evolving its capital improvements plan, Acme has critical infrastructure projects on the radar, including implementation of a water source to serve its commercial district, mandatory sewer extensions, updated fire station and township hall, increased walking and biking trails for safe commuting and recreation, and park enhancements to enable beach access for all ages and abilities. Addressing today's and tomorrow's needs, Acme Township is focused on planned growth balanced with thoughtful management of its prized natural resources.

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Acme Township looks forward to MTA again hosting its 2018 Annual Conference & Expo at the Grand Traverse Resort, April 23-26.



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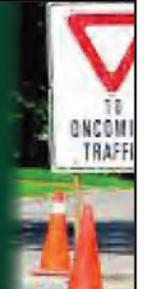
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www.michigantownships.org
for updated information, including registration
details and session descriptions.*



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