

Township Focus

FEBRUARY 2022

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

Township use of ARPA funds broadened, simplified

Thunderstruck
page 3

Chaplain program
serves township
public safety
personnel, greater
community
page 26

Still time to register
for MTA's *Board of
Review Training*
page 28



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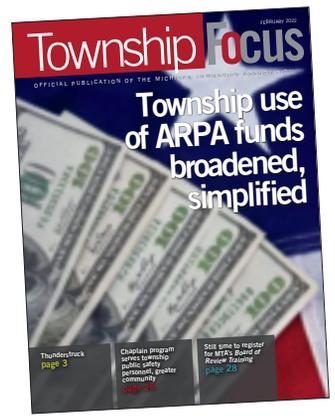


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contents

February 2022 | Volume 10, Number 2



featured articles

18 Final rule simplifies, broadens township use of ARPA funds

More than 98% of Michigan townships applied to receive their allocation of COVID-19 relief dollars through the American Rescue Plan Act (ARPA). But for months, townships have wondered exactly *how* they can put those dollars to use in their community. With the release of the final rule from U.S. Treasury, we now have the answers.

26 'In times of great need': Chaplain program serves township public safety personnel, greater community

One township has launched a new chaplain program, within its public safety department, that will extend beyond township personnel and into the broader community—helping to provide ministry and services during times of need.

in this issue

- 3 Daily Democracy
- 4 News & Notes
- 12 Hello, MTA ... ?
- 14 Inside Lansing
- 17 Financial Forum
- 28 Knowledge Center

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Thunderstruck

I've been a member of numerous associations over the years. Deciding whether or not to go to their conferences meant evaluating my perceptions of the group's event: Will it be worth the investment of money? Of time? Will it be convenient to visit a variety of sessions? Will the keynote speakers deliver true insights? Will the expo vendors have useful solutions—and Snickers?

Are you on the fence about coming to the 2022 MTA Annual Conference and Expo? Or have you decided you don't need to go?

Inviting you to this year's event is special for many reasons. Here are a few at the top of my mind. First, it is our first in-person conference since 2019—the “homecoming” feeling will be strong and the celebrations powerful. Second, as our first hybrid conference, offering both in-person and virtual options, even if you can't be there in person, you can still enjoy the main stage events and select classes live from the comfort of your office or home (or on-demand later at your convenience). Finally, we are taking advantage of being in Lansing to highlight MTA's advocacy mission and impact—come learn the legislative issues at the forefront and how to advance MTA positions with your own legislators.

So, I have the insider's view of why your Annual Conference is not to be missed. I have watched dozens of people work for months to get ready for you, and I know it will be exceptional.

Thinking from your perspective, though, I remember how I felt when I did choose to go to some of my other associations' annual conferences. Once I'm there, there is that moment when I have just so meaningfully learned something new, found a new solution or met a new colleague. In that moment, I am thunderstruck at how valuable and rewarding

the decision to come to the conference has become—and also, what a loss it would have been to stay home.

Your MTA Conference team of staff, instructors, sponsors and vendors have spent three years getting ready to greet you in April. Take a fresh, thorough look at the Annual Conference and Expo brochure (which was included in your January *Township Focus* and is available on www.michigantownships.org). What do you find that will help you lead your township with confidence, competence and current solutions to your community's challenges? The receptions, sessions, meals, entertainment and some surprises will probably give you the best chance we've had in two years to network, learn and laugh. It would be a shame to miss you.

Neil



news¬es

a c o m p e n d i u m o f n o t e w o r t h y i t e m s

COVID CHANGES

COVID-19 updates for townships

Several recent key updates and changes regarding COVID-19 impact townships, particularly as employers.

CDC shortens isolation/quarantine recommendations

Townships may wish to adjust any isolation and quarantine requirements for employees, following guideline changes from the federal Centers for Disease Control and Prevention

at the end of 2021. The revised guidelines shorten the quarantine and isolation periods. Isolation means staying home and away from others in your household, and quarantine means staying home, to help prevent continued transmission of the virus. Under the new guidelines:

- **People who test positive for COVID-19** should isolate for five days and wear a well-fitting mask if the individual must be around others in their home. After five days (day “0” is the day symptoms begin), if they are asymptomatic or their symptoms are resolving, including no fever for 24 hours, they may end isolation and should continue to wear a well-fitting mask for days 6-10 when around others in the home and in public. Those unwilling or unable to wear a mask should isolate for 10 days. If a COVID-19 antigen test remains positive after day 5, home isolation is recommended for another five days.
- **People who are exposed to COVID-19 and are fully vaccinated or have had COVID-19 within the past 90 days** do not need to quarantine unless symptoms develop. It is recommended to monitor for symptoms and get tested at least five days after exposure.
- **Those exposed to COVID-19 who are NOT fully vaccinated** should quarantine at home for five days and get tested at least five days after exposure even if symptoms do not develop.

These changes impact townships, as employers, due to the state’s COVID-19 Employment Rights Act, which requires that employees remain out of the workplace until their “isolation period” or “quarantine period” has ended or other conditions are met.

Large-employer vaccine-or-test mandate blocked

Employees at large employers, including townships, will not

be required to receive a COVID-19 vaccine or test weekly for the virus, after the U.S. Supreme Court blocked an emergency temporary standard outlining the mandate from the U.S. Occupational Safety and Health Administration (OSHA) from taking effect. The Biden Administration had announced last fall a plan for the large-employer requirement, which was immediately halted by court challenges after OSHA released the standard.

The ruling does not impact any requirements that a township may have in place or from imposing any requirements, such as providing proof of vaccine, testing or even a vaccine mandate.

U.S. government provides free masks, home COVID tests; home tests now covered by health insurance

In efforts to combat the surge of the Omicron variant, which is surging throughout the nation as of *Township Focus* press time, the federal government is making available free over-the-counter (OTC) COVID-19 tests (also called antigen or rapid tests) and free non-surgical N-95 masks. Up to four OTC COVID-19 tests per household can be ordered at www.covidtests.gov. The tests are typically shipped within seven to 12 days following the request. Some 400 million N-95 masks were shipped to distribution sites around the county in January, including pharmacies, community centers and other locations, where residents may pick up three masks per person, free of charge. The mask distribution program is expected to be up and running by early February.

In addition, OTC COVID-19 tests purchased for personal use must now be covered by health insurance during the COVID-19 public health emergency, under the Families First Coronavirus Response Act (FFCRA). Townships, particularly those that offer health care benefits, should let their employees and others know of this change in benefits. Under the new policy, individuals can purchase up to eight tests per month. If test costs are not covered at the time of purchase (direct coverage), individuals can submit documentation to their insurance provider for reimbursement.

Health insurance plans are not required to provide coverage for OTC COVID-19 tests for employment purposes. If a township requires testing for employees and the township reimburses employees for that cost, it must continue to do so. A township is not required to reimburse for employment-related COVID-19 tests.

Because coverage is required for personal use only, health plans can require the participant to sign an attestation to that effect. PCR tests and rapid tests ordered or administered by a health provider will continue to be fully covered by insurance with no limit. Note that, to be covered, OTC tests must meet requirements of the FFCRA.

BE PREPARED

Township takes extra steps to ensure key staff are well prepared in case of emergency

Being prepared for many types of emergencies is critical for all townships—and one township has taken extra steps to ensure their personnel are ready if and when a need arises. In 2021, department directors—from finance to public services—in **Northville**



Charter Township (Wayne Co.) completed and successfully passed the “Fundamentals of Emergency Management” course through the Federal Emergency Management Agency (FEMA). Following completion of the initial course, each department director then appointed a “second in command,” who also completed the course—further enhancing the township’s overall preparedness.

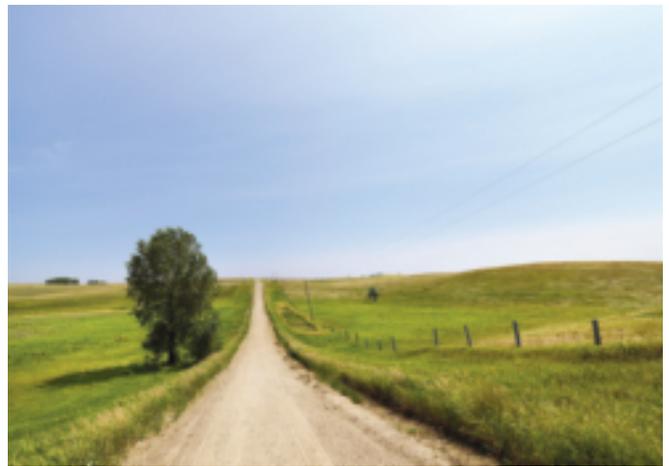
That puts Northville Township in rare company, pointed out Manager and Public Safety Director **Todd Mutchler**. “We informally researched this and we have not heard of any other community that has had all of their directors take this FEMA course to help prepare for an emergency,” he said.

The free course aims to prepare individuals for incident management and support activities for any natural, technical or human-related hazard or emergency. Participants learn planning, managing and coordinating resources for an efficient, effective response, as well as how FEMA operates and how it fits in with assisting township residents.

The need for this training is real, Mutchler said, noting that in Wayne County, for example, there have been six presidential declarations of a major disaster since 1997. There have been seven such declarations by governors over that period. The state has experienced 857 tornadoes since 1950, including 27 in Wayne County. With severe storms in southeast Michigan this summer, which left many with damaged homes, downed trees and no power, it was top of mind for all. “We want to be prepared because it’s our mission to deliver excellent public service and Northville Township has some areas of risk, including the railroad tracks that go through our community,” said Mutchler, who is also working with Wayne County’s Homeland Security & Emergency Management to establish additional “tabletop” training exercises for the township to further bolster emergency management knowledge.

Township officials can learn more about FEMA courses—many of which are free—available to help train their officials and personnel at <https://training.fema.gov>.

We want to know YOUR township’s story! Send articles, updates, pictures and details of what’s happening in your township, so that we can share your news with—and inspire—your fellow townships! Your insights, experiences, suggestions and ideas could be included as a Township Focus article or in our “Township Happenings” column. Send your story ideas, happenings, pictures, etc. to MTA, Attn. Jenn Fiedler, PO Box 80078, Lansing, MI 48908-0078, or email jenn@michigantownships.org.



RURAL RESOURCES

State creates new Office of Rural Development

A new state agency will focus on all things rural, provide guidance on pressing issues in rural Michigan, and offer insights on how the state can invest in thriving rural communities.

In January, Gov. Whitmer signed an executive directive creating the Office of Rural Development, housed within the Michigan Department of Agriculture and Rural Development (MDARD), whose sole aim will be reinvigorating Michigan’s rural economies and focusing on critical issues rural communities face. The new office will emphasize such issues as rural affordable housing, sustainability, environmental preservation and green energy development, ramifications of population and demographic trends in rural Michigan, education, and broadband expansion.

“Rural Michigan is a fundamental part of Michigan’s economy,” Whitmer said. “By creating the Office of Rural Development, we are recognizing the unique challenges and opportunities in our rural communities and implementing policies and making investments to put Michiganders first. This new office will play a crucial role in supporting MDARD’s efforts and leading new ones as we all work together to build a more prosperous rural economy.”

Retirement

Glenn Nykamp, Zeeland Charter Township (Ottawa Co.) supervisor for 18 years, trustee for 23 years, and zoning board of appeals members for 15 years, among numerous other committees.

Milestone

Congratulations to Firefighter **Wilbert M. Hines III**, who has served the **Roscommon Township** (Roscommon Co.) Fire Department for 50 years.



ATTENTION TREASURERS

Reminder for tax collection office hours

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

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

The last day to pay 2021 property taxes before they are returned as delinquent is **Monday, Feb. 28, 2022**. (MCL 211.45) Treasurers **must** hold office hours.

The treasurer also **must** be in his or her office from 9 a.m. to 5 p.m. to receive tax payments for the collection of a summer tax levy, on **Wednesday Sept. 14, 2022** (the last day taxes are due and payable before interest is added under MCL 211.44a(5)).

Under Public Act 124 of 2019, a designee for the treasurer can accept tax payments on his or her behalf during these designated times. The designee—who must be approved by the township board—could be a deputy treasurer, an elected official or another individual acting on behalf of the treasurer.

APPOINTMENT ANNOUNCEMENT

New member appointed to STC

W. Howard Morris has been reappointed to the State Tax Commission, representing members with at least five years' experience in government or the private sector, dealing with matters relating to state or local taxes. Morris is a certified public accountant and the president and chief investment officer for The Prairie & Tireman Group. He is a certified public accountant and earned his Bachelor of Business Administration from Northwood University and Master of Business Administration from The Wharton School of the University of Pennsylvania.

His term on the commission expires Dec. 31, 2025.

CHARTER CHOICES

Updated resource explains general law versus charter townships, process to incorporate

A general law township with a minimum population of 2,000 residents (minus any incorporated village population) is eligible to incorporate as a charter township. Following each federal census (and a state or special census), the state Office of the Great Seal (OGS) must notify all townships meeting the minimum population threshold of their eligibility. The OGS sent notice to eligible townships in January (though some, for whom incorporated village populations were not removed, received the notice in error; those townships received a follow-up communication from the state). To clearly explain the difference between general law and charter townships, considerations, and how to incorporate as a charter township, MTA has updated its resource, *“General Law or Charter Township? The Choice is Yours . . .”*.

Charter townships and general law townships are similar in organizational structure and powers except for specific differences provided for in the Charter Township Act. In particular, the act grants charter townships additional flexibility in their organizational structure, boundary protection against annexation and enhances the unit's general tax authority. As of January 2022, 139 of Michigan's 1,240 townships are charter townships.

Find the updated resource and additional information on MTA's "Charter Townships" webpage on the members side of www.michigantownships.org (via the "Index of Topics" under the "Answer Center" tab after logging in). You may also call (517) 321-6467 to have a copy sent to you.

POSTING REQUIREMENT

Employers must post MIOSHA form through April 30; COVID reporting required

Most townships must record and post any COVID-19 illnesses on the Michigan Occupational Safety and Health Administration (MIOSHA) Form 300A log, *Summary of Work-Related Injuries and Illnesses*. Form 300A must be posted for three months, through April 30, of each year. Employers are to make work-related determinations based on reasonably available, objective evidence that the illness is work-related. 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.

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 after logging in).



LOCAL UPDATES FROM ACROSS MICHIGAN

Township happenings

Blair Township (Grand Traverse Co.) officials are hoping that a new outdoor fitness court—the only one of its kind in northern Michigan—unveiled this fall will offer both physical and mental health benefits for its residents and those from surrounding communities. Inspired during the pandemic when gyms and fitness centers were closed, the new feature has seven “zones” with 30 different pieces of equipment on which to exercise—with instructions available via an app that shows a physical trainer providing suggested exercises. The project was funded with a grant from Priority Health and partnerships with local business owners.

Canton Charter Township (Wayne Co.) hosted a community Diwali celebration in October, which officials believe is the first such event held by a Michigan municipality. One of the biggest festivals celebrated in India, and by Hindus and other faiths around the world, Diwali—a festival of lights—signifies peace and joy, the victory of good over evil, and light over darkness. The township also held an interfaith festival of lights event in December, to discuss and celebrate differences and similarities between Diwali and Hanukkah, which is also known as the Festival of Lights.

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.



MTA's **Now You Know** lunchtime learning series, held from noon to 1 p.m. monthly (or more!), covers timely topics and allows you to get your questions answered—all in just one hour!

Upcoming topics include*:

- Feb. 15:** Why You Need an Attorney ... and How to Find One!
 - March 16:** Drafting Ordinances
 - April 8:** Legislative Update
 - May 18:** Adopting Ordinances
 - June 8:** Assessing Your Township's Assessing
- *schedule subject to change

Members pay just \$25/person to participate and registration is simple, at <https://bit.ly/NYKmta>. If your township subscribes to **MTA Online** at the *Premium* level, you get **FREE** access to EVERY session! Visit <https://learn.michigantownships.org/nyk> for details.

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Numerous past and current members of the MTA Board of Directors were recently recognized for their time and service in helping to lead the organization. Pictured above, from left are Josh Westgate, former Wright Township (Ottawa Co.) supervisor; MTA Past President Ken Gauthier, Sanborn Township (Alpena Co.) supervisor; MTA Life Member Linda Preston, Pokagon Township (Cass Co.) supervisor; and Al Boggs, former Rome Township (Lenawee Co.) supervisor. Not pictured are Larry Krohn, former Oliver Township (Huron Co.) supervisor; MTA Life Member Doug Mansfield, Union Township (Grand Traverse Co.) supervisor, and Tom Paige, former Williams Charter Township (Bay Co.) supervisor. Gauthier received the MTA Past President Award, and all others received MTA Diamond Awards.

Interested in serving on the MTA Board? Caucus elections will be held at 2022 Conference

Caucus elections will be held in 22 MTA districts on Tuesday, April 26, during the 2022 MTA Conference, to elect new members to the MTA Board of Directors. Directors elected at the caucuses will begin their MTA Board terms at the Annual Meeting on Thursday, April 28, 2022, and conclude following the Annual Meeting in 2025.

In accordance with MTA bylaws, a director will be elected from each of the MTA districts, except for districts represented by an incoming officer on the MTA Board, who shall serve simultaneously as representatives of their respective districts. This does not apply to the office of president. Based on the slate of candidates being put forth as officers by the MTA Nominating Committee on April 28, the following districts will NOT convene a caucus to elect a director: Districts 5, 11 and 21. All other districts will hold a caucus to elect a director for their respective district.

Elected officials from MTA-member townships are eligible to run for the MTA Board. Officials who wish to run for district director can campaign for the position prior to the caucus, though there are no requirements for prior announcement of candidacy. Only elected township officials may vote at the caucus meetings; appointed officials and township employees are not eligible to vote. All votes must be cast in person.

Find your MTA district at www.michigantownships.org/board.asp. Times and locations for each caucus will be published in the Conference program received on-site.

profile



Advertorial

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Burnham & Flower Insurance Group was founded in 1966 by Homer J. Flower and Duane F. Burnham. The



company was established primarily to provide retirement programs to Michigan township officials and employees.

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“We are honored to work alongside 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 have remained committed to serving you, while you serve others. We look forward to strengthening and expanding our partnerships with Michigan townships!”

Burnham & Flower is proud to be an Acisrue Agency Partner. As an Acisrue Agency Partner, the agency is a part of a national network of hand-selected, independent agencies. This network allows Burnham & Flower to offer a wide selection of policies and increased access to products, consulting services and carriers.

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, visit www.bfgroup.com or call (800) 748-0554.

Opinions expressed within do not represent the views of MTA, its Board or members. Participation in the Allied Service Provider program does not constitute or imply MTA’s endorsement of the company or its products/ services. For more information, turn to page 2, see Burnham & Flower’s ad on the inside front cover, stop by their booth at the MTA Expo, or visit www.michigantownships.org/asp.asp.

MTA scholarships available for today's—and tomorrow's—local leaders

Applications are being accepted for two MTA scholarships that can benefit today's—and tomorrow's—township leaders.

TGA Scholarship helps offset program costs

MTA's Township Governance Academy (TGA) gives township board members, officials and personnel the knowledge and skills needed to make even more effective decisions for the benefit of their township. TGA offers new ideas, shares "best practices" and provides a hands-on approach to help leaders deal more effectively with everyday issues that townships face.



The program consists of 70 required credits, obtained by attending 11 courses (classes are offered in person AND are available on our Online Learning Center) and earning electives credits. A limited number of scholarships, up to \$1,000 each, are available to assist you or your township with program costs associated with this unique, valuable learning experience. Applications are due **Tuesday, March 1**.

Download the scholarship application at www.michigantownships.org (click on "Township Governance Academy" under the "Training" tab on the members-only section, and click the "Apply for a TGA scholarship" button), or call (517) 321-6467, ext. 227, to have an application sent to you.

Robinson Scholarship available to students in your township

Help ensure that today's youth become involved in local government tomorrow! Encourage students in *your* community to apply for MTA's Robert R. Robinson Memorial Scholarship by **Tuesday, May 31**.



The scholarship is a one-time award determined on a competitive basis by the applicant's academic achievement, community involvement and commitment to a career in local government administration. Applicants must be a junior, senior or graduate student enrolled in a Michigan college or university and pursuing a career in local government administration. The following materials are required to apply: 1) a letter of recommendation from a professor or instructor, 2) a copy of a resolution of support from a Michigan township board, and 3) a short essay on an important issue facing local government.

Students must submit application materials to: Michigan Townships Association, PO Box 80078, Lansing, MI 48908-0078 or email angie@michigantownships.org.

Help us spread the word in your township's newsletters, social media or website. For more information, visit www.michigantownships.org/scholarship.asp, or contact jenn@michigantownships.org or (517) 321-6467, ext. 229.

Volunteers needed for 2022 Conference

Would you like to get more involved in MTA's 2022 Annual Educational Conference, while also providing a service to your colleagues? If so, consider serving as a sergeant-at-arms (SAA) volunteer or ambassador during the Conference. All MTA members attending Conference may volunteer. SAA duties include distributing handouts and evaluation forms for educational sessions, monitoring session rooms, and collecting evaluation forms. Ambassadors may sign up to assist with welcoming and directing attendees to registration upon arrival.

For more information or to volunteer, call (517) 321-6467, ext. 230 or email kristin@michigantownships.org. Please let us know of your interest as soon as possible; additional details will be sent to interested parties later this month.

mta events | February

- | | |
|----|--------------------------------------------------------------------------------------------|
| 1 | Board of Review Training, Alpena |
| 2 | Board of Review Training, Gaylord |
| 3 | Board of Review Training, Cadillac |
| 8 | Board of Review Training, Mt. Pleasant |
| 9 | Board of Review Training live online class |
| 10 | Board of Review Training, Kalamazoo |
| 11 | Board of Review Training, Ann Arbor |
| 14 | Board of Review Training live online class |
| 15 | Now You Know lunchtime learning webinar: Why You Need an Attorney ... and How to Find One! |
| 16 | Board of Review Training, Houghton |
| 17 | Board of Review Training, Harris |
| 18 | Board of Review Training, St. Ignace |
| 23 | Board of Review Training, Frankenmuth |
| 24 | Board of Review Training, West Branch |
| 25 | Board of Review Training live online class |
| 28 | Board of Review Training, Lansing |

FEBRUARY

1 *Not later than Feb. 1.* Deadline to submit State Tax Commission (STC) Form 2699 (L-4143) *Statement of Qualified Personal Property by a Qualified Business* with the assessor. (MCL 211.8a(2))

8 Ballot wording of proposals qualified to appear on the May 3 ballot certified to county and local clerks by 4 p.m. (MCL 168.646a)

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

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, or totally and permanently disabled or blind person, 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% late penalty charge.

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

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

18 *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 (SEV) multipliers for 2022, 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 *No later than Feb. 20.* 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% in December. (MCL 123.1357(5)(b))

22 *Feb. 20 is a Sunday; Feb. 21 is a holiday.* Form 632 *2022 Personal Property Statement* must be completed and delivered to the assessor of the local unit not later than Feb. 20 (postmark acceptable). (MCL 211.19(2))

Form 5278 *Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)* must be completed and delivered to the assessor

of the local unit not later than Feb. 20 (postmark is acceptable) for each personal property parcel for which the eligible manufacturing personal property exemption is being claimed for 2022. Deadline to file statement to claim exemption for eligible personal property, *Form 5076 Small Business Property Tax Exemption Claim Under MCL 211.9o*, for any taxpayer that did not file for or was not granted the exemption in 2019. See the *Guide to Small Business Taxpayer Exemption* for more information. (MCL 211.9o(2))

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(2))

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

Deadline for municipalities to report inaccurate 2021 commercial personal property and industrial personal property taxable values on Form 5651 *Correction of 2021 Personal Property Taxable Values Used for 2021 Personal Property Tax Reimbursement Calculations* to the county equalization director. (MCL 123.1358(5)(e))

Last day for local treasurers to collect 2021 property taxes. (MCL 211.78a)

MARCH

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

County property tax administration fee of 4% added to unpaid 2020 taxes and interest at 1% per month. (MCL 211.78a(3))

Local units to turn over 2021 delinquent taxes to the county treasurer. (MCL 211.78a(2)) On March 1 in each year, taxes levied in the immediately preceding year 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 on 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.

By 4 Final date townships can establish, move or abolish a polling place for the May 3 election. (MCL 168.662)

7 *On or before the first Monday in March.* The 2022 assessment roll shall be completed and certified by the assessor. (MCL 211.24)

8 *Tuesday after the first Monday in March.* The assessor/supervisor shall submit the 2022 certified assessment roll to the board of review. (MCL 211.29(1))

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

14 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))

Within 10 business days after the last day of February, at least 90% of the total tax collections on hand must be delivered by the treasurer to the county and school district treasurer. (MCL 211.43(3)(b))

By 19 Clerks shall electronically transmit or mail (as requested) an absent voter ballot for the May 3 election to each absent uniformed services or overseas voter who applied for an absent voter ballot 45 days or more before the election. (MCL 168.759a)

County clerks deliver absent voter ballots for the May 3 election to local clerks. (MCL 168.714)

By 24 Absent voter ballots for the May 3 election must be available for issuance to voters. (MCL 168.714)

24 through April 12. Precinct inspectors appointed by local election commission for May 3 election. (MCL 168.674)

By 31 Deadline for townships to report any errors identified in the 2021 personal property tax reimbursements on Form 5654 *Correction of Millage Rate or Other Errors for the 2021 Personal Property Tax Reimbursement Calculations* to the state Department of Treasury. (MCL 123.1358(4))

Deadline for townships to report any modifications to the 2013, 2014 or 2015 commercial personal property and industrial personal property taxable values on Form 5658 *Modification of 2013, 2014 and 2015 Personal Property Taxable Values Used for the 2020 Personal Property Tax Reimbursement Calculations* to the state Department of Treasury. (MCL 123.1345(e), (o), (z))

Deadline for county equalization directors to report any corrected 2021 commercial personal property and industrial personal property taxable values on Form 5651 *Correction of 2021 Personal Property Taxable Values Used for the 2021 Personal Property Tax Reimbursement Calculations* to the state Department of Treasury. The 2021 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2021. (MCL 123.1358(5)(e))

Last day to pay all forfeited 2019 delinquent property taxes, interest penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2018 real property taxes vests solely in the foreclosing governmental unit. (MCL 211.78k)

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

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

ANSWER: D

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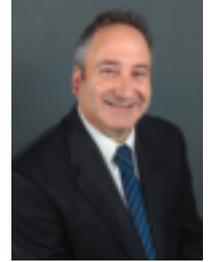
R. Brent Savidant, planning director, City of Troy



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My township board is very concerned about the spread of COVID-19. Can we still have remote township board meetings?

No. As of Jan. 1, 2022, township boards are no longer permitted under the Open Meetings Act (OMA), Public Act 267 of 1976 (MCL 15.261, *et seq.*) to hold remote board meetings. The COVID-19 related amendments to the OMA have expired. With limited exception provided only for board members absent due to military duty, board members must now be physically present to count toward a quorum and participate in the meeting.



Since our township board meetings must now be in person, can we require members of the public to wear a mask to attend the meeting? Further, could we remove the public from the meeting for violating this mask requirement?

No. Under the OMA, “[a]ll meetings of a public body must be open to the public and must be held in a place available to the general public. All persons must be permitted to attend any meeting except as otherwise provided in this act.” (MCL 15.263(1)) There is no provision in the OMA that directly allows the board to exclude members of the public from attending a meeting if they are not wearing a mask.

Now-expired pandemic legislation amending the OMA may have previously allowed a mask requirement by providing that: “For a meeting of a public body held in person before April 1, 2021, the public body shall do both of the following:

- (a) To the extent feasible under the circumstances, ensure adherence to social distancing and mitigation measures recommended by the federal Centers for Disease Control and Prevention [CDC] for purposes of preventing the spread of COVID-19, including the measure that an individual remain at least 6 feet from anyone from outside the individual's household.
- (b) Adopt heightened standards of facility cleaning and disinfection to limit participant exposure to COVID-19, as well as protocols to clean and disinfect in the event of a positive COVID-19 case in the public body's meeting.” (MCL 15.263(1)(a)(6))

These requirements constituted provisions of the OMA limiting public attendance; however, at this time, these requirements have expired. By implication, after April 1, 2021, a township can no longer require the public to comply with such spacing requirements and other mitigation measures, such as masking recommended by the CDC, in order to attend the public meeting.

New amendments to the OMA could address masking and spacing requirements, but this has not occurred to date.

Furthermore, even if for argument's sake, a township could currently impose a mask requirement by its own written rule, “[a] person must not be excluded from a meeting otherwise open to the public except for a breach of the peace actually committed at the meeting.” (MCL 15.263(6)) In that circumstance, it is our opinion that failure to wear a mask would not rise to the level of a breach of the peace at the board meeting. The OMA does not define breach of the peace, but case law does provide guidance. In a recent unpublished Michigan Court of Appeals decision, the court reviewed a number of different cases addressing breach of the peace. The court synthesized the cases and found that a breach of the peace means, “... seriously disruptive conduct involving abusive, disorderly, dangerous, aggressive, or provocative speech and behaviors tending to threaten or incite violence. These cases clarify that under Michigan law a ‘breach of the peace’ goes well beyond behavior acceptable in a civil society.” *Cusumano v Dunn, Court of Appeals Per Curiam Opinion, Aug. 27, 2020 WL 5079615.*

Based upon the above, failure to wear a mask at the meeting would not reasonably constitute a breach of the peace at this time. If the OMA were revised to specifically allow for a mask requirement, then it could be argued that failure to follow such a policy would be a breach of the peace.



A township board member is out of town on vacation, but wants to teleconference into the board meeting to participate. Can we accommodate the request?

No. Prior to the pandemic revisions to the OMA, a township could have allowed the board member to participate by teleconferencing into the board meeting. There were a number of specific procedures that needed to be followed to allow for out-of-town board member to join the meeting. This, however, is no longer the case. With changes that have been made to the OMA, it is now clear that only a board member on military duty may participate electronically. (MCL 15.263a(1)(d)) All

other board members must be physically present to participate in a board meeting. (MCL 15.263(8))



Can our township attorney electronically join our public board meeting to provide advice?

Yes. The township attorney is permitted to join your board meeting electronically. The OMA requires the physical presence of board members but does not control how consultants or staff may join a meeting to assist the board. If the township attorney does join the public meeting electronically, both the members of the board and the public in attendance should be able to hear them clearly.



If our township board allows the township attorney to participate electronically in the board meeting, does the board have to allow members of the public to do so as well?

No. Under the OMA, members of the public must be allowed to attend the public board meeting but there is no obligation on the part of the township to provide the public the right to attend or view the meeting electronically. The township can always choose to allow electronic viewing of the board meeting, but this is an option—not a requirement. As a further option, the board can also choose to allow the public to participate with public comment electronically. This electronic option cannot replace the right of the public to attend the board meeting physically and to provide public comment during the appropriate time provided by the board.

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

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Meetings resources available

MTA has many resources available to member township officials to help navigate and answer questions on the Open Meetings Act (OMA) and meetings management.

- **“Meeting Options under the OMA” fact sheet**—This updated fact sheet provides townships with current guidance on meeting participation—for both members of a public body and members of the public. Access on the member side of www.michigantownships.org (look for “Open Meetings Act” in the “Index of Topics” under the “Answer Center” tab after logging in).
- **Meetings Management webinar**—Missed our January *Now You Know* webinar on meetings management, taught by MTA Staff Attorney Catherine Mullhaupt? Catch it anytime on demand on our Online Learning Center. Visit learn.michigantownships.org for this episode and other meetings webcasts.
- The member side of www.michigantownships.org has many webpages dedicated to the OMA, board meetings, boardsmanship, minutes and more. Check out the “Index of Topics” under the “Answer Center” tab after logging in.
- MTA’s *Introduction to Township Board Meetings, Authorities and Responsibilities of Michigan Townships and Officials’ Guides to Township Government* publications each contain meetings information and guidance. Order yours today at www.michigantownships/mtabooks.asp, (517) 321-6467, ext. 221 or elsa@michigantownships.org.

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2021 public acts and vetoed bills

The following is a compilation of public acts enacted into law in 2021 that may impact townships. During 2021, the state enacted the fewest number of public acts since the adoption of the 1963 Michigan Constitution. Also included is a number of bills vetoed in 2021 that may have impacted townships.

PA 2: Appropriation—Provides supplemental appropriations of federal funding to address COVID-19 pandemic purposes for fiscal year 2020-2021. *Effective March 9, 2021*

PA 4: Industrial hemp—Revises Industrial Hemp Growers Act to make a number of changes based on federal regulations. *Effective March 24, 2021*

PA 9: Natural Resources Trust Fund—Provides for FY 2021-22 Natural Resources Trust Fund appropriations. *Effective May 7, 2021*

PA 14: Housing inspection—Excludes certain transfers from change of ownership inspections. *Effective Aug. 17, 2021*

PA 30: Appropriations—Provides supplemental appropriations of federal funding to address COVID-19 pandemic purposes for FY 2020-2021, including rental assistance and FEMA disaster assistance funds. *Effective June 23, 2021*

PA 45: Water assistance funds—Modifies use of clean water assistance and safe drinking water assistance funds for energy efficiency water works projects. *Effective July 1, 2021*

PA 64: Liquor—Extends by one day the sunset on provisions allowing for social districts and the sale of certain types of alcoholic beverages for off-premises consumption to Jan. 1, 2025. *Effective July 13, 2021*

PA 67: Appropriations—Provides supplemental appropriations of federal funds to address COVID-19 pandemic purposes for FY 2020-2021, including secondary road patrol and state general funds for disaster relief related to June 2021 weather events. *Effective July 27, 2021*

PA 87: Appropriations—Provides appropriations for the state FY 2021-2022 budget. *Effective Sept. 29, 2021*

PA 97: Township name—Provides process for townships to approve a name change and requires vote of township electors. *Effective March 30, 2022*

PA 107: Water treatment systems—Extends sunset for wastewater and stormwater operator training and certification fees. *Effective Nov. 4, 2021*

PA 117: Occupational cancer—Extends presumption of causation of occupational cancer to fire/crash rescue officers and forest fire officers. *Effective Nov. 30, 2021*

PA 126: 9-1-1 authority—Extends 9-1-1 statute and modifies requirements for establishment of 9-1-1 service plan emergency and the prepaid wireless surcharge. *Effective Dec. 17, 2021*

PA 127: Tuition assistance—Removes the demonstration of need test for tuition assistance benefits for survivors of Michigan police officers and firefighters killed in the line of duty. *Effective Dec. 17, 2021*

PA 129: Occupational cancer—Extends presumption of causation of certain occupational diseases to part-time, paid on-call and volunteer firefighters and retirees. *Effective Dec. 17, 2021*

PA 133: Appropriations—Provides for supplemental appropriations for FY 2020-21 and 2021-22 including federal funds in response to the COVID-19 pandemic. *Effective Dec. 1, 2021*

PA 138: Brownfield redevelopment authority—Extends the sunset for transformational brownfield plans by five years to Dec. 31, 2027. *Effective Dec. 27, 2021*

PA 147: Candidate filing fees—Makes candidate filing fee in lieu of nominating petitions for township offices to be nonrefundable. *Effective Dec. 27, 2021*

PA 150: Property taxes—Increases the small taxpayer personal property tax exemption from \$80,000 to \$180,000 true cash value, beginning in 2023. *Effective Dec. 31, 2022*

PA 153-157: EMPP affidavit—Removes the requirement that an eligible manufacturing personal property (EMPP) exemption be filed annually, provides the EMPP exemption be filed with the state, and provides that a new industrial facilities exemption certificate cannot be approved/issued after Dec. 30, 2021, for any personal property that qualifies as EMPP. *Effective Dec. 27, 2021*

PA 158: Candidate filing—Expands and clarifies affidavit of identity requirements for candidates. *Effective Dec. 27, 2021*

PA 164: Personal property—Provides for the assessment situs of personal property relocated due to COVID-19 pandemic be extended for one additional tax year. *Effective Dec. 27, 2021*

Vetoed legislation

The following bills, which passed the Legislature during 2021, may have impacted townships but were vetoed:

SB 1: Emergency orders—Provides time limits on emergency orders issued in response to an epidemic unless extension is approved by the Legislature and requires emergency order to include certain information

SB 17: Public employees—Modifies certain population thresholds regarding contracts of public servants with public entities

SB 46: Personal property tax—Creates a personal property tax exemption for eligible broadband equipment

SB 277: Elections—Requires county clerks to flag voter registration records of deceased voters in the Qualified Voter File, and requires county clerks and the secretary of state to post data regarding voter registration records of deceased voters flagged by county clerks

SBs 303-304: Elections—Requires the issuance of a provisional ballot to an elector who does not have identification for election purposes and requires voter to provide proof for provisional ballot verification

HB 4210: Broadband—Exempts eligible broadband equipment from certain taxes

HB 4492: Elections—Expands places that can be used as polling locations

HB 4528: Elections—Provides training requirements for election challengers

HB 4837: Elections—Prohibits access to Qualified Voter File by organizations and nonaccredited election officials

HB 4838: Elections—Prohibits connection of the electronic voting system and electronic poll book to the internet on Election Day

Legislative lowdown

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

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

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

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

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

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

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

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

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

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

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

(continued on page 16)

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Watch for details in MTA publications
and at our 2022 Annual Conference!

For more on MTA-PAC, visit
www.michigantownships.org/
members (look under
"Advocacy" after logging in).



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

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

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

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

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

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

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

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

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

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

HB 5282: Elections—Prohibits intimidation of an election inspector or preventing an election inspector

from performing his or her duties. *MTA supports.*

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

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

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

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

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

SBs 273 & 278: Elections—Provides for regulation of absent voter ballot drop boxes and modifies collection for absent voter ballots deposited in an absent voter ballot drop box. *MTA monitoring.*

SB 279: Elections—Modifies and revises the number of election challengers allowed in combined absent voter counting boards. *MTA monitoring.*

SB 292: Elections—Requires the secretary of state to establish election challenger training and requires election challengers to be trained. *MTA supports.*

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

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

SBs 319-320: Septic system loan program—Modifies strategic water quality initiative loan program and fund

to create a municipality loan program and a resident loan program. *MTA supports.*

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

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

SB 442 & HB 4875: Land use—Modifies local zoning ordinance provisions for aggregate mining. *MTA supports.*

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

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

SBs 729-730: Personal Property Tax Exemption—Exempts from personal property tax new broadband equipment that resolves lack of service. *MTA opposes.*

SBs 783-784: Property taxes—Replaces process for disabled veterans' property tax exemption with an income tax credit and requires the state to reimburse local units of government. *MTA supports.*

Q Why is our township required to have an annual budget?

MCL 141.421 states that, “The state treasurer shall prescribe uniform charts of accounts for all local units of similar size, function, or service designed to fulfill the requirements of good accounting practices relating to general government.” A township must prepare an annual budget in order to fulfill adequate accounting practices. A budget is required to ensure that each township is using the funds within the township appropriately. Not only is it important that funds are being used appropriately, but it is also equally important that the township has a strategic plan for the funds that they will use in order to stay within the budget.

A budget must properly reflect the needs and priorities within the township. Without an adopted budget, townships have no authority to spend. Not only does a budget control the amount of money that is spent, it also regulates how the money is spent within the township. It is vital that all money being spent by the township is being drawn from the correct line item. The budget has to anticipate all expenditures since there is no such thing as “off budget” spending for townships.

Q What is required within a budget?

The township’s budget for its operating funds must be balanced. In order for the budget to be balanced, the budget must include four parts: current-year revenue, current-year expenditures, beginning fund balance, and ending fund balance. In addition, MCL 141.435 states that “the total estimated expenditures, including an accrued deficit, in the budget, shall not exceed the total estimated revenues, including an available unappropriated surplus and the proceeds from bonds or other obligations issued under the fiscal stabilization act or the balance of the principal of these bonds or other obligations.”

Q When is a budget required to be put in place?

The adopted budget must be in place prior to the beginning of the township’s fiscal year. Before the budget can be put in place, a budget public hearing must be held. The township must provide notice of the public hearing six days prior to the hearing for general law townships, seven days for charter townships, in a newspaper in general circulation within the township. (MCL 141.412 and 42.26) The notice must include the time and place of the hearing and state the place where a copy of the budget is available for public inspection. The notice also must include the following statement printed in 11-point, boldfaced type: “The property

tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.”

Although the public is given the opportunity to review the budget, they can only offer comments and do not have the authority to adopt the budget. The township board is responsible for the approval and adoption of a “general appropriations act,” which is, in essence, the budget.

Q When is a budget required to be amended?

MCL 141.437(1) requires that “the legislative body of the local unit shall amend the general appropriations act as soon as it becomes apparent that a deviation from the original general appropriations act is necessary and the amount of the deviation can be determined.” The township board does not have the authority to spend unless expenditures are budgeted for; therefore, the budget must accurately reflect the funds available. MCL 141.437(1) also states that “a deviation from the original general appropriations act shall not be made without amending the general appropriations act.” To ensure amendments are done timely, board members must review the budget regularly, with quarterly—or more frequent—budget reports. Regular reports provide a way for the township board to see how quickly revenue and expenses are coming and going.

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.

For more budgeting information and resources, check out MTA’s “Building a Better Budget” book, which addresses issues from budgeting basics to projecting future financial trends (customizable samples and worksheets are also included). Order at www.michigantownships.org/mtabooks.asp, (517) 321-6467, ext. 221, or elsa@michigantownships.org.

Our Online Learning Center (learn.michigantownships.org) also has numerous **budgeting and township finances webcasts** that you and your township team can watch on demand, at your own pace and as your schedule allows.



Final rule simplifies, broadens township use of ARPA funds

Townships' ability to put American Rescue Plan Act (ARPA) dollars to use in their communities was clarified—and greatly broadened and simplified—under the final rule announced by the U.S. Department of Treasury in early January.

More than 98% of Michigan townships applied to access their allocation of State and Local Fiscal Recovery Funds (SLFRF) through ARPA, which allows millions of dollars to flow into local communities. In total, **townships will receive more than \$500 million in federal coronavirus relief money.** All townships have received their first “tranche” (portion) of the funds from the Michigan Department of Treasury. The second tranche will be distributed by Treasury “no later than 12 months after delivery of the first half of the allocation.” In addition, as nonentitlement units of government (NEUs)—municipalities less than 50,000 in population, so all but eight of Michigan’s largest townships—most townships also have received or will receive a supplemental, equitable disbursement of those funds that had been allocated to NEUs that declined or did not request the funding.

For months, local officials have been wondering and considering—and MTA has fielded questions on—exactly how townships can put these funds to use. And **we finally have the answers.**

New ‘standard allowance’ makes it easy

Under the final rule, there remain four broad spending categories under which townships may spend their ARPA dollars. Perhaps the greatest (and surely most appreciated) change is in the “Revenue Loss” category—a new “standard allowance,” up to \$10 million, that townships (and all recipients) can elect to take to use the funds for “government services.” Previously, most general government services or projects could only be funded if the township could project or demonstrate “revenue loss” as defined in the ARPA and prior interim final rule. Now, under the final rule, **recipients that select the new “standard allowance may use that amount—in many cases their full award—for government services, with streamlined reporting requirement,”** without having to demonstrate any “revenue loss.”

Because all but one Michigan township has an allocation less than \$10 million, this means that **your township can elect to use its full allocation for general township services, projects**



and uses. We know that most townships have wanted clear guidance, and to be able to use their ARPA funds for “normal” Michigan township needs—that may or may not have any connection with the COVID pandemic. This new \$10 million “standard allowance” allows just that.

During a Q&A webinar that MTA hosted shortly after the final rule was released (which you can watch on www.michigantownships.org/covidrelief.asp), participants filled the question-and-answer feed with questions about whether various expenditures were allowable uses under ARPA. As long as the expenditure is lawful for townships and not prohibited by ARPA, the simple answer is, yes. There is no way that we can list every possible use for ARPA funds. However, among the most frequent uses cited during the Q&A and asked of MTA—which would be considered allowable uses under ARPA—are:

- Township hall and facility construction, renovations and expansions
- Township facility equipment, systems and upgrades, including ventilation, security systems and features, parking lot paving, etc.
- Emergency services vehicles, and purchases for public safety departments such as personal protection equipment and turnout gear
- Cemetery maintenance or expansion
- Township maintenance vehicles
- Parks and recreation facilities, maintenance, expansion, etc.
- Computer equipment
- Road projects
- Recycling services
- Outdoor lighting
- Election equipment, including ballot dropboxes
- Feasibility studies
- Matching funds for non-federal programs

The key concept to remember is that, like all township expenditures, your **ARPA funds must be used for an expenditure that is lawful for townships** under state statute. If it is not a lawful expenditure for your township (that is expressly stated or fairly implied by Michigan law), you cannot spend your ARPA funds on it. This can be confusing, as information from U.S. Treasury is broad guidance for the entire nation, and what is lawful in one state may not be lawful in another. As a result, the U.S. Treasury guidance lists certain allowable expenditures, such as assistance to small businesses or donations to nonprofit organizations, that are not allowable for Michigan townships. To help guide our member townships, **MTA has created a Michigan-specific ARPA uses resource**, which is available on our ARPA webpage.

As MTA Staff Attorney Catherine Mullhaupt explained lawful expenditures during the MTA Q&A, “It’s like ‘Simon Says,’ the old playground game,” she said. “Can you find where ‘Simon Says’ in state statute that townships may spend money?” You can find additional guidance on lawful expenditures for townships via the “Index of Topics” under



The final rule has brought greater clarity for how townships can use American Rescue Plan funds, including for “government services.” Townships can now turn to the question of how to best put the relief dollars to use in their community.

the “Answer Center” on the member side of www.michigan-townships.org. Townships should also discuss any questions on whether an expenditure is lawful with their legal counsel. (It is also important to note that ARPA does specifically prohibit some uses for the funds, including contributions to rainy day funds and pensions. We explore prohibitions on ARPA uses further on page 22.)

Using the standard allocation option, your township will not need to prove “revenue loss” to use the funds for government services under the “revenue loss” category. This change means that townships no longer need to use the revenue loss calculators and complex calculations to determine revenue loss over a four-year period. If your township chooses not to use the standard allocation and would like to use the calculators to project revenue loss, you may still do so (calculators are available on MTA’s ARPA webpage).

In addition, we continue to hear from townships that they do not believe that their township has lost revenue due to the pandemic. For ARPA purposes, it is assumed that all communities have experienced or will experience revenue loss as a result of the ongoing COVID-19 public health crisis. **With the new standard allocation option, you do not need to prove revenue loss, and can simply put the dollars to use in your community.**

As Mullhaupt stated during the MTA Q&A, “This makes life easier.”

Additional uses under the final rule

While “revenue loss” may be a likely category under which many townships use their ARPA funding, due to its new simplified nature under the final rule, townships can, and may choose to, also use their funds under the three additional broad allowable use categories. Changes in the final rule streamline and broaden these categories as well.

1) COVID-19 eligible expenditures or negative economic impact

Expenditures under this category must be in response to COVID-19 itself, or to the consequences of economic disruptions that are a result of or exacerbated by the pandemic. This can include purchases personal protective equipment, installing or upgrading township facility ventilation systems, improved sanitation, or reconfiguring workspaces, for example.

The final rule broadened this use to note that municipalities can pay expenses of providing paid sick and paid family and medical leave to township employees to enable compliance with COVID-19 public health precautions, such as if an individual or their family member is in quarantine or sick with COVID. Note that a township is not required to offer this, but it is now an option and can be paid for with ARPA funds.

This use category also now allows communities to restore and bolster public sector staff capacity, for those communities that had to furlough or let staff go, or left positions unfilled. While the interim final rule had indicated the funds could be used to restore employment to pre-pandemic levels, under the final rule, funds can be used to hire up to 7.5% above the “pre-pandemic baseline.” In addition, it can be used to fund employees who experienced pay reductions, for maintaining current compensation levels to prevent layoffs and for worker retention incentives, including pay increases.

2) Premium pay for essential employees

Township essential workers were—and continue to be—critical in keeping our communities safe, and ensuring ongoing local services and operations throughout the pandemic. ARPA allows townships to offer premium pay to these workers—but there had been questions about just who was eligible to receive such payments. The final rule both streamlines and offers clarity on options for providing premium pay, by broadening which workers are eligible while maintaining a focus on lower-income and frontline essential workers.

The final rule shares three qualifiers to help determine which type of worker qualifies for premium pay:

- 1) Eligible workers are those in critical infrastructure sectors.
- 2) Essential work involves regular **in-person** interactions or physical handling of items handled by others.
- 3) Pay must respond to worker needs and serve workers who earn at or below 150% of their state or county’s average annual wage and are not exempt from the

Fair Labor Standards Act (FLSA) overtime rules. A township may also provide written justification for how the premium pay meets worker needs.

In its overview of the final rule, **U.S. Treasury provided a non-exhaustive list of various sectors that include workers eligible for premium pay**, including:

- ✓ local government workforce
- ✓ emergency response
- ✓ elections

Elections was newly added under the final rule, and helps to answer a frequent question received by MTA as to whether election workers qualify for premium pay. We can now definitively say, yes. (Note that this would be considered additional compensation and be counted toward tax-withholding thresholds for election worker pay.)

Beyond the listing provided in the overview, the “chief executive (or equivalent)” of the township may designate additional non-public sectors as critical so long as doing so is necessary to protecting the health and wellbeing of the residents, according to the overview. It is our opinion, that under this provision, that the chief executive or equivalent would be referring to the township supervisor or a fully authorized superintendent in a charter township. Any expenditure would still have to be approved by the township board. It should also be noted that elected and appointed officials **cannot** receive premium pay, as they are exempt from overtime under the FLSA. MTA has additional guidance about premium pay, and how your township can make decisions on who receives it, on our ARPA webpage.

The pay can be flexibly awarded up to \$13 per hour in installments, or a lump sum, to hourly, part-time or salaried/non-hourly workers. The pay can be provided retroactively for work performed at any time since the start of the pandemic.

3) Water, Sewer and Broadband Infrastructure

While townships that wish to spend all or a portion of their ARPA funding on specific infrastructure projects may do so under the “standard allocation” option, some may also elect to do so under the final allowable uses category for “necessary investments” in water, sewer and broadband infrastructure. As noted in the final rule, changes significantly broaden eligible broadband infrastructure investments to address challenges with broadband access, affordability and reliability, and adds additional eligible water and sewer infrastructure investments, including a broad range of lead remediation and stormwater management projects. The final rule also eliminated a previous requirement in the interim final rule that projects be unlikely to be made using private sources of funds. This is significant for Michigan townships because Michigan law emphasizes some private sector partnerships in providing broadband.

The pandemic further highlighted the need for access to high-speed broadband internet for work, education, civic participation and healthcare—and the lack of access in many areas throughout our state and country. Many townships may be interested in using their funds to invest in broadband infrastructure, to help boost access at township facilities and increase cybersecurity, among others. Under the final rule,

Key resources to read and review

As townships consider how to use their American Rescue Plan Act (ARPA) funds, and look ahead toward the April 30 deadline for the first “Projects and Expenditures” report (see page 22 for more on reporting), there are resources, guides and webinars that can help prepare your township and answer questions. You can find each of the resources below on MTA's ARPA webpage, www.michigantownships.org/covidrelief.asp.

MTA resources

- MTA Fact Sheet: “How Can Townships Use American Rescue Plan Act Funds?”
- “MTA Q&A” webinar, Your Questions Answered on Final ARPA Rule

U.S. Treasury resources

- Project Expenditure and Report User Guide
- Non-Entitlement Unit Supporting Documents User Guide
- Compliance and Reporting Guidance
- Final Rule Overview
- Final Rule
- Project and Expenditure Report webinar
- Account Creation and Login webinar
- User Roles webinar



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Coalition seeks statewide transformational change

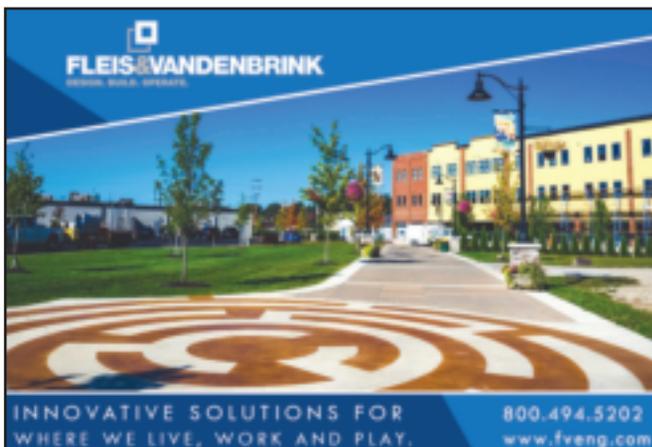
MTA is part of the statewide Coalition for a Strong and Prosperous Michigan, comprised of 40 organizations and individuals supporting a comprehensive proposal to leverage the state's nearly \$6 billion in unrestricted federal American Rescue Plan Act (ARPA) funding.

From *Rescue to Prosperity: A Roadmap to Michigan's Future* (www.miroadmap.com) presents a roadmap to invest the ARPA resources. The plan is designed to revive and strengthen the state's economy, make Michigan attractive for talent, and support thriving communities now and into the future.

The plan focuses the state's ARPA resources in a coordinated fashion across five key areas: infrastructure, fiscal health, thriving communities, public health and safety, and a strong economy. Recognizing the tremendous need for direct investment across multiple sectors, the goal is to maximize the one-time ARPA dollars while leveraging other resources to amplify and sustain future returns to help build a path forward for Michigan residents, businesses and communities. And given the fact that many communities will receive limited ARPA funds, limiting match requirements in multiple areas is also recommended.

The coalition represents a diverse mix of businesses, government organizations, local elected leaders and statewide associations. The aim is to advance a plan detailing the most impactful and strategic ways to invest Michigan's ARPA funding for future growth and prosperity. The coalition presents a bold vision to build Michigan's future that capitalizes on the economic value of thriving communities, advances equity, builds community wealth, supports entrepreneurship, prioritizes the need for talent, and spurs business development.

MTA, along with other coalition members, is working with the Legislature and administration as they appropriate the federal funds through various supplemental appropriations. We encourage our members to seek support from your legislators to maximize investment of these one-time funds and provide transformational change for our communities across the state.



when designing a broadband project, recipients must identify an eligible area for investment (such as an area with lack of access to reliable or affordable high-speed broadband), and ensure the project meets high-speed technical standards. There are additional requirements to address the affordability needs of low-income consumers in accessing broadband networks funded by the ARPA funds.

A note about Qualified Census Tracts—ARPA also allows some additional flexibility in funding uses for communities that are part of a Qualified Census Tract (QCTs), to help provide assistance to vulnerable communities, including low-income populations, that may have been disproportionately impacted by the pandemic. A listing of townships with QCTs is available on www.michigantownships.org/covidrelief.asp.

What you *can't* use the funds on

As noted previously, there are some restrictions on the use of ARPA funds, even though they are lawful expenditures for townships. Because they are expressly prohibited by the act, **townships cannot spend the funds on the following:**

- contributions to rainy day funds and similar financial reserves that constitute savings for future spending needs
- to offset a reduction in taxes
- debt service or replenishing financial reserves
- funding retirement plans or other post-employment benefits
- payment of settlements or judgement
- matching funds to federal funding

Up next: reporting

The first "Project and Expenditure Report" deadline remains April 30, 2022. Under the final rule, NEUs and seven of Michigan's "metropolitan city" recipient townships must file one report per year through Dec. 31, 2026 (one Michigan "metropolitan city" township with an allocation more than \$10 million must file quarterly; the interim final rule had required all metropolitan cities to file reports quarterly). The first report period will cover March 3, 2021, through March 31, 2022. Subsequent annual reports will cover the calendar year, and continue to have an April 30 deadline.

U.S. Treasury has released a new "Project and Expenditure Report User Guide" that outlines detailed information on submitting the report via Treasury's online portal (which is separate and different than the state Treasury portal townships used to apply for the funds). Because federal reporting is likely new to many townships, **all townships are urged to begin preparing now**, including reviewing the user guide and designating the person or people responsible for completing the reports and necessary information. The user guide notes that three roles—account administrator, point of contact and authorized representative—are needed for

reporting, but the township can choose to appoint one person for all three roles or designate individuals for multiple roles. Each person designated for reporting roles must complete necessary registrations at login.gov (if your township does not already have an ID.me account), which allows the designated individual(s) to access the reporting portal.

The reporting user guide, which you can view and download from www.michigantownships.org/covidrelief.asp, includes step-by-step images and instructions to walk you through the reporting system. **Your township should act now to:**

- ✓ designate the individual (or individuals) now who will be responsible for the reporting
- ✓ review the user guide and other resources
- ✓ complete the necessary registrations

Some key things to keep in mind as the reporting deadline nears:

- **You do not need to know by April 30 how your township intends to spend your ARPA allocation.** According to the new guidance document, if your township has not incurred any obligations or expenditures for the funds, “Recipients should submit a report showing no (\$0) obligations or expenditures have yet been incurred.”
- Regardless of whether your township has made any decisions about its ARPA allocations, **all townships must complete the reporting by the April 30 deadline.**
- If your township opts to choose the “standard allowance” option under the “Revenue Loss” category of uses, you can indicate this in the reporting. You will then be asked whether any funds were used to make a deposit into a pension fund (which is prohibited) and to provide an explanation of how the funds, if any, were allocated to government services.
- For the first report *only*, townships must submit a copy of budget documents for how they calculated their top-line budget during the initial application process, along with copies of the signed Awards and Conditions and Title VI documents included with the application materials.

If a township has expended any funds by March 31, you will need to complete additional information, depending on the expenditure category, project, completion status, etc. As explained in the user guide, the information required varies by the expenditure categories (for example, revenue loss or premium pay). While the guidance does not provide a great detail about the narrative a township must provide when funds are expended, it does provide an example for the description of “government services” under the revenue loss category, which is a fairly brief description. The guidance reads, “For example, a recipient with \$100 in revenue replacement funds available could indicate that \$50 were used for personnel costs and \$50 were used for pay-go building of sidewalk infrastructure.”

IMPORTANT: Your township’s SAM.gov registration must be active for the reporting, and the SAM.gov registration must be renewed annually. This is free of charge; townships do not need to pay a fee for this registration.

Townships may wish to work with their auditor or a certified public accountant on the federal reporting requirement. A listing of firms available to work with townships appears below. ARPA funds can be used to cover any costs for legal or auditor consultants that assist with your township reporting. Watch our publications, website and social media for any additional reporting resources as they become available.

Recording, audits and record-keeping

By the end of 2021, all NEUs had received or were in the process of receiving their first ARPA allocation from the state Department of Treasury. As those funds are received, it is important that townships understand how to record the amount, which is outlined in Michigan Department of Treasury Numbered Letter 2021-3. According to the number letter, **townships should use the revenue account 528—Other Federal Grants of the Uniform Charter of Accounts for recording the receipt of the funding.** The letter then notes, that “It is acceptable to point off this account if desired.”

When this revenue would be recorded depends on several items for each township, including fiscal year-end and when the grant has been officially executed. No funds may be accrued back to a fiscal year that ended before March 11, 2021, the date ARPA became law. No revenue may be recorded until both of the following occur: 1) an award has been executed and 2) eligible expenditures are incurred. Townships should record these transactions (both revenues and expenditures) within the funds that applicable expenditures were incurred. “ARPA funds are restricted based on the nature of the applicable fund,” the letter noted.

Auditor and CPA firms available to assist with ARPA reporting

Baird, Cotter and Bishop, PC, Cadillac
231-775-9789 | tmulder@bcbcpa.com
www.bcbcpcpa.com

Plante Moran, Ann Arbor
734-302-6901 | arpaquestions@plantemorancpa.com
www.plantemorancpa.com

Schulze Oswald Miller & Edwards, PC, Alpena
989-354-8707 | kristy@somecpa.com
www.somecpa.com

Siegfried Crandall, Grand Rapids
800-876-0979 | dvelduhuizen@scpro.net
www.siegfriedcrandall.com

Walker, Fluke & Sheldon, PLC, Hastings
269-945-9452 | rsprague@wfscpas.com
www.wfscpas.com

Yeo & Yeo, PC, Saginaw
989-793-9830 | jamriv@yeoandyeo.com
www.yeoandyeo.com

cover story

Refer to the letter, available on both MTA's ARPA page and www.michigan.gov/arpa, for examples of fund-based financial statement journal entries, including when funds are received and expenditures are incurred or when expenditures are not incurred.

Audits—While NEU funds are received through the state, they are “pass-through” federal grant dollars and may be subject to the Single Audit Act, which is a comprehensive audit of all the township's federal financial assistance programs. However, this special compliance audit of the use of the funds, and the internal controls over those expenditures, is required when a township expends more than \$750,000 in total federal funds. The majority of allocations for NEU townships are less than this amount, and would not be subject to audit.

Record-keeping—According to a National Association of Towns and Townships *Special Report on Eligible Uses of American Rescue Plan Funds*, financial records and supporting documents must be kept for five years after all funds are expended.

Take your time

While the ARPA final rule does not take effect until April 1, U.S. Treasury has indicated that any funds used while the interim final rule is in effect are in compliance, and that recipients can take advantage of the final rule flexibility prior to its effective date.

ARPA funds continue to represent an opportunity for townships to put the dollars to use in a way that will best benefit their community. So, **while the final rule greatly simplified how townships can use the money, there is still no need to rush to a decision.** The original timeframe for obligation and spending remains: the money must be “obligated” by the end of 2024, and fully spent by the end of 2026. Funds can be used for costs incurred from March 3, 2021, through Dec. 31, 2024 (premium pay can be retroactive to Jan. 27, 2020). If a township does not expend all of its ARPA funds by Dec. 31, 2026, it must return them to the federal government. However, with the \$10 million standard allocation option, we see no reason that all townships cannot put their full funding to use by that time.

These decisions must be made through your township's usual budget process, but you can also take it one step further and garner public input and broadly consider how this once-in-a-lifetime funding can be best put to use in your township. You do not have to act quickly. Townships can take time to assess the areas of greatest need, acquire input from residents and other stakeholders, and act on projects and services that can have an impactful effect on your community.

We know that questions will remain as townships continue to make decisions and work their way through the reporting process. MTA will continue to provide insights, advice and updates on how to do just that, as townships continue to lead and serve in the pandemic recovery.

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Townships share their plans for ARPA dollars

While townships still have plenty of time to make decisions for their American Rescue Plan Act (ARPA) dollars, we know that many have been considering how to best put the funds to use in their community. Here are some of their ideas.

We are planning to upgrade our audio-visual system to stream meetings, modify our hall to have a dedicated area for our absent voter counting board, and maybe use some for roads.

—Supervisor **James Schwantes**,
Centerville Township (Leelanau Co.)

Dexter Township (Washtenaw Co.) recently added long-term capital planning to their budget process and the supervisor is proposing use of ARPA funds for capital improvements to sewer, broadband and open space land preservation.

—**Colleen M. Coogan**, CPA, CPFO

Our township is a mix of suburban and rural properties. We sent an invitation to every taxpayer to come to our regular January board meeting, and had a place on the agenda for anyone to offer their suggestions, or send in suggestions by letter, email or phone call. This was well received and we had some good ideas come from our citizens. Here is a list of what we are planning on doing with our funds: 1) Purchase property and develop next to the township hall by adding a mile-long hiking trail and dog park. 2) Develop a parking area on township-owned property by the Flat River for the community to use while kayaking/canoeing down the river. 3) Put in pickleball and basketball courts. 4) Add to our existing playground area. 5) Work with the county road commission to improve roads in the township.

—Supervisor **Darcia Kelley**,
Eureka Charter Township (Montcalm Co.)

We should have wireless broadband covering most of the rural portion of our township by June. We have locations under lease, contracts lined up and two towers purchased and delivered from Texas. As soon as the weather breaks, we will be putting them up.

—**Jim Chapman**, Supervisor
Green Charter Township
(Mecosta Co.)

Michigan community leaders are all investigating the best way to use the funds. Our township is no exception and there are competing ideas on the best long-term investment. We are looking at allocating some of this money toward offsetting electricity costs of several of the utility bills of assets such as the

township hall, fire station, ambulance, etc. We have a wastewater collection system comprised of 17 lift stations that use about \$2,500 per month in electric power. We are looking at allocating some of this money toward solar panels to produce renewable electric power and reduce carbon footprints as a long-term investment and significant economic and positive impact on the environment.

This is a once-in-a-lifetime opportunity to make investments that benefit current and future township residents.

—Planning Commissioner **Mike Mroczek**,
Ontwa Township (Cass Co.)

Sturgis Township is considering spending ARPA funds on the following for 2022: 1) Shared purchase of an ambulance with two other townships to assure our residents of adequate emergency services. 2) Security system upgrades, including cameras to monitor our building inside and out, and to allow our treasurer to remotely unlock the inside door to allow residents to come in to pay taxes. Cameras will also monitor our dropbox. 3) Pay for local road upgrades as recommended by our road commission. We hope that our county commission may join in a cost-sharing program (utilizing some of their ARPA funds) to assist in the project. 4) Again in hopes of working with our county commission, bridge gaps on broadband coverage between the township's two providers.

—Clerk **Michael A. Bobalik**,
Sturgis Township (St. Joseph Co.)

Township communication is the most important issue for us. We bought an exterior sign to communicate with our township residents and it seems to be working. A notice about a board meeting, normally ignored by the public, brought in one more person on a frigid, awful night. As for the balance of the monies, it is sitting in the bank.

—Clerk **Penny Nelson**
Springdale Township (Manistee Co.)

Our #1 issue is, always has been, our failing roads. Our small, poor township just doesn't have the funds to make much-needed improvements. Many of our gravel roads need total rebuilding, and some sections of road are even dangerous. I really can't think of

anything more important, at this point.

—**Kelly Key**, Trustee
Walker Township (Cheboygan Co.)

We are going to put our funds into broadband internet. We are fortunate that a local company just purchased rights in our township from a Rural Digital Opportunity Fund auction to cover approximately a quarter of the township and is working with us to piggyback on their new lines to fill in a few gaps.

—Supervisor **Kim Heisler**,
Ingersoll Township (Midland Co.)

We have considered property and a new building. Presently, we have no parking or storage, and no room for expansion, social distancing or elections. We also have shared offices, the police department renting a space and are sharing with village. Purchasing property would accommodate the township, assessor, police department, and allow room for election workers and voters.

—Supervisor **Jeff Mitchell**,
Springport Township (Jackson Co.)

My township has purchased the old elementary school and it is being turned into a true community center. Our local food pantry, and the village and township offices are moving into the center. We have great ideas and goals: a cooling and warming center, a place to go when you have no electricity. The list is growing by leaps and bounds. I have a huge room that I will be using for voters, with a separate in and out door, a waiting room where folks will be able to fill out the form and be 6 feet apart. Thanks, government, for monies to start this project, as well as a new equipment for the fire department.

—Clerk **Fran Beldo**,
Maple Grove Township (Manistee Co.)

Our township hall is over 100 years old and is grossly inadequate for today's needs. We have minimal parking and lack space during elections, board of review, etc. Gilmore Township tentatively intends to use the funds to expand parking and the township hall. However, we will not begin this project until the second payment is received in 2022.

—Supervisor **Steve Lasher**,
Gilmore Township (Isabella Co.)

‘In times of great need’

Chaplain program serves township public safety personnel, greater community

Chaplains serving townships, often through emergency services departments, can provide a critical community service—particularly for those personnel and volunteers who are involved in difficult, stressful and distressing situations as part of their service to their community. While MTA does not have records to indicate how many townships offer such a program, we are aware of a handful of townships that have done so. And one township recently joined those ranks, launching its own chaplain program.

The **Huron Charter Township** (Wayne Co.) public safety chaplain program offers a number of unique ministries and services related to serious injury, sudden illness or death of a police officer or firefighter (including their families), the counseling of police officers, dispatchers or firefighters with personal or family-related problems, and the vital ministry of caring about the job that the professional public safety employee is asked to perform. While the new chaplains—Pastors **James DuFour** and **John Schwartz**—will primarily serve the township public safety department, their service will also extend beyond township staff and into the broader community.

‘Carrying the mission of serving the community’

The township created the program to enhance community support. “Chaplains are looked upon with great respect as they represent their place of worship within our community,” said **Everette Robbins**, township director of public safety. “They will be there for the Huron Township community in times of great need or disaster while assisting our public safety department in carrying back the department’s mission of service to the community.

“Many times, they will be asked to help promote a more positive relationship between the public safety department



Pastors James DuFour (left) and John Schwartz have been appointed to serve the new chaplain program through the Huron Charter Township (Wayne Co.) Department of Public Safety.

and the Huron Township community. They will also be of great benefit to our staff who see things daily that could rightfully affect their mental health and personal well-being.”

The connections that DuFour and Schwartz have among the community will help to strengthen the services they provide as chaplains. “Without doubt, we have chosen two men who very much invested in this community, a place where they both call home,” Robbins said. “They both possess the integrity and ethics consistent with our organization’s core values. I am personally very proud to have Jim and John as part of our public safety family.”

A founding pastor of Christian Bible Church, located in Trenton, DuFour has also been commander of the Huron Charter Township Police Reserve Unit for 20 years. He is a fourth-generation resident of the township and graduated from Huron High School in 1978.

Schwartz, who worked in the automotive industry for two dozen years before attending seminary, serves St. Paul Lutheran Church in New Boston. He pursued chaplain training and said he is honored to serve first responders and the township community in this role.

'To help those who need it the most'

In their new roles, DuFour and Schwartz will respond to significant incidents—such as natural and accidental deaths, suicides and attempted suicides, or family disturbances—when called upon to assist by the patrol sergeant or public safety supervisor. They will also help in responding to all major disasters, such as natural disasters, bombings and similar critical incidents.

Their outreach into the greater community includes fostering a familiarity with the role of law enforcement in the community and providing an additional link between the community, other chaplain coordinators and the agency. They will also serve as liaisons with various civic, business and religious organizations, and assist the community when they request representatives or leaders of various denominations. If cases require specialized attention that are beyond their

ability, they will make referrals in these instances. And they'll also be involved in other functions, assisting the community as needed or requested.

The chaplain program will help to foster greater ties and support throughout the community, according to Robbins. "I want our residents, business owners, and anyone who travels through our community to know this service is available to them anytime they may need it," she said. "It is an optional service that's only intent is to help those who need it the most to get through a difficult time."

This article is excerpted and reprinted with permission, from The Huron Hub (www.huronhub.com), and was originally published on Oct. 21, 2021, and authored by Scott Bolthouse.



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MTA's 2022 Board of Review Training

Every board of review member (and alternate) is required to complete training once per term—by the end of 2022 for the current term of office. If you didn't complete your mandated training last year, you **must** do so this year—or risk a deficiency on your township's state Audit of Minimum Assessing Requirements. To help ensure ALL townships meet the requirement, MTA is offering both in-person and live online learning options this February.

We are changing things up a bit this year, offering one class for *all* attendees that satisfies the training mandate AND includes a segment to demonstrate how to handle common trouble spots, hot topics and other key issues encountered by boards of review. See in-person dates and locations, plus online training options, at right. (*Assessors can earn renewal credit at our April 25 class, held in conjunction with MTA's Annual Conference in Lansing.*)

Ready to attend in-person training? Each location will have two separate, but concurrent sessions to allow attendees to choose between an “all comers” session or a more cautious room with their vaccinated colleagues. We will not require proof of COVID-19 vaccination, instead relying on the honor system. MTA will abide by all federal, state, local and facility requirements in place at the time of the event. Mask-wearing is strongly encouraged, regardless of your vaccination status. Room setup will allow some social distancing. We anticipate classes will fill up quickly, so register early!

Sessions for **vaccinated individuals** are from **11:30 a.m. to 4:30 p.m.** Check-in and lunch begin at 11 a.m. The “**all-comers**” session is **noon to 5 p.m.**, with check-in and lunch beginning at 11:30 a.m. Please don't come too early—we'll need time to get the other group settled in.

LIVE online training is also available, bringing the same education—you can even ask questions during the session—to your home or office. **You must join the session live to satisfy the state requirement and receive certification.**

Special discount: Purchase a 2022 edition of MTA's *Board of Review Guide*, at a discounted rate of \$34.50 (member rate only; non-members, call for rates), when registering for the class. Books will be distributed on-site or shipped to online registrants. Add \$5 shipping/handling for orders up to \$150; \$10 for orders up to \$350.

Registration Form

This form must include which session EACH person will attend. In-person registrants acknowledge the inherent risk of exposure to COVID-19.

Township _____ County _____

Name & Title _____ Email Address _____

Will be attending: General session Vaccinated session Online session **Needs a book:** Yes No

Name & Title _____ Email Address _____

Will be attending: General session Vaccinated session Online session **Needs a book:** Yes No

Name & Title _____ Email Address _____

Will be attending: General session Vaccinated session Online session **Needs a book:** Yes No

Name & Title _____ Email Address _____

Will be attending: General session Vaccinated session Online session **Needs a book:** Yes No

Name & Title _____ Email Address _____

Will be attending: General session Vaccinated session Online session **Needs a book:** Yes No

Check enclosed (payable to MTA) **OR** Charge to: (circle one) MasterCard VISA
 Invoice township (ONLY for live online registrations)

Card # _____ Expiration Date _____

Print Card Holder's Name _____ Signature _____

In-Person Training:

- Feb. 1:** Alpena Events Complex, Alpena
- Feb. 2:** Treetops Resort, Gaylord
- Feb. 3:** Evergreen Resort, Cadillac
- Feb. 8:** Comfort Inn Conference Center, Mt Pleasant
- Feb. 10:** Fetzer Center at WMU, Kalamazoo*
- Feb. 11:** DoubleTree, Ann Arbor
- Feb. 16:** Michigan Tech University, Houghton*
- Feb. 17:** Island Resort Conference Center, Harris
- Feb. 18:** Little Bear East Arena, St. Ignace
- Feb. 23:** Bavarian Inn Lodge, Frankenmuth
- Feb. 24:** Quality Inn Forward Conference Center, West Branch
- Feb. 28:** Lansing Community College West Campus, Lansing*
as of Jan. 25, masks are **required in these public universities*

Live Online Training: Feb. 9, Feb. 14 or Feb. 25

Instructor varies by location: *Cindy Dodge, Michigan Certified Assessing Officer, MTA Member Information Services Liaison; Shila Kiander, Michigan Advanced Assessing Officer and Mecosta County Equalization Director; Debby Ring, Michigan Master Assessing Officer; and Laurie Spencer, Michigan Master Assessing Officer and Leelanau County Equalization Director*

Need to cancel, substitute or switch? Written cancellation requests received at MTA at least two weeks prior to the event will receive a full refund. No refunds will be issued thereafter. In-person registrations can be switched to online registrations upon timely request; the price difference is applied to administrative processing and no refunds will be issued. If space allows, in-person registrants may switch locations at no charge if MTA is notified at least one week before the event; otherwise, a \$25/person fee will be assessed. Another individual from the same township may be substituted for your registration at any time without incurring a charge; please notify MTA of the change. *Online registrants only may switch dates without notifying MTA.* See your confirmation for details.

Choose your date/method of participation:

In-Person Training

- Feb. 1: Alpena
- Feb. 2: Gaylord
- Feb. 3: Cadillac
- Feb. 8: Mt Pleasant
- Feb. 10: Kalamazoo
- Feb. 11: Ann Arbor
- Feb. 16: Houghton
- Feb. 17: Harris
- Feb. 18: St. Ignace
- Feb. 23: Frankenmuth
- Feb. 24: West Branch
- Feb. 28: Lansing

Live Online Training

- Feb. 9 Online only
- Feb. 14 Online only
- Feb. 25 Online only

Select preferred date to help us gauge attendance; online registrants ONLY may switch dates without notifying MTA. See your confirmation for details.

In-person early-bird rate*: \$103 Expires two weeks before event date (MTA Online Premium subscribers pay \$82)

In-person regular rate*: \$128 Begins two weeks from event date (MTA Online Premium subscribers pay \$102)

Live online only rate*: \$78 Must be received one week before event date (MTA Online Premium subscribers pay \$62)

____ (# registered for in-person) x \$ ____ (rate) = \$ ____

____ (# registered for live online) x \$ ____ (rate) = \$ ____

____ (# of books) x (\$34.50/book* + shipping online only) = \$ ____

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 ext. 221

MTA's Annual Conference & Expo returns in April



LEADING the WAY



Township officials lead their communities with dedication and determination, building better places to live, work and play, every day. MTA is proud to honor your commitment to **LEADING the WAY**—and we designed our *2022 Conference & Expo* to keep you inspired and informed.

Join us at the **Lansing Center, April 25-28**. Our return to an in-person event will be an opportunity to reconnect and we're excited to see you there. This can't-miss event boasts something for every township. Regardless your township size or location, your level of experience or method of participation—we've got something special in store for YOU! You don't want to miss:

- **70+ breakout sessions**, designed to provide knowledge, enhance your skills and inspire you to become a truly effective leader. Topics are designed for officials at every level and address a variety of concepts, trends and current issues in township government. An advocacy theme is woven throughout the week, offering insights on key legislative issues affecting townships.
- **Pre-Conference classes**, including *Assessors Renewal: Lead Where You Are*, *Creating a Vision for Your Township*, *Linking with the Community*, *The Board is in Charge: Deciding, Directing and Delegating Day-to-Day Administration*, as well as our *Legal Institute*.
- **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 80s Block Party (*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 28. After registering, reserve your hotel room at www.grandconnection.com/mta2022.

Can't make it in person or not ready for large in-person gatherings? Prefer the convenience of online learning? **Our Virtual Conference & Expo is for you!**



Live from Lansing—MTA will live stream (and record!) the most popular portions and select classes during Conference. We'll provide plenty of guidance and tech tips in advance to make your participation just as smooth as possible. Can't watch live? You'll get access to the recorded versions from May through July 2022.

From the Main Stage—Catch our always informative Opening Session, ever-inspiring General Session as well as the association's Annual Meeting.

Key Classes—Choose from two concurrent educational sessions featured during each timeslot on April 26 and 27— that's 12 sessions!

Hallway Chat—Connect with your peers in the virtual hallways.

MTA Bookstore—Discover more than a dozen publications geared exclusively to township government and receive a 10% discount on your purchase.

MTA Expo Info—Get contact information and resources from exhibitors who can offer tools and products to streamline programs, systems and services within your community.

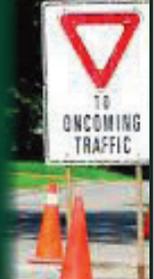
Pre-Conference Sessions—available for an additional fee.

Live-streaming assistance provided by





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