

# Township Focus

FEBRUARY 2023

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

## Water and sewer rate studies

What, why—  
and how

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## Michigan's five-alarm fire

During a long summer drought 15 years ago, I was looking out my living room window at the dry forest meadow right down the hill from my home. In the blink of an eye, there was suddenly a 400-foot-wide fire marching up the hill toward the house. A power line had fallen and torched the meadow. Within five minutes, the **Groveland Township** (Oakland Co.) Fire Department was on the scene with a brush-fire truck and had called up a crew for the big pumper. You can bet my appreciation for our well-trained, properly equipped and reliable firefighters took a big leap that day.

Today, Michigan is in deep trouble. Speaking with township leaders, fire chiefs, fire authority managers and others in the last few years makes it clear that there are multiple crises damaging their ability to deliver on a core expectation of our residents—to receive fast, effective and reliable emergency services such as I benefited from that summer day.

We face at least four crucial problems:

**Recruitment.** Recruiting volunteer, paid on-call and salaried firefighters and emergency medical technicians is a long-time and on-going challenge. It's not about paying personnel—it's about finding them. This problem also impacts police officers for townships with police departments. Thirty years ago, young people often volunteered at fire departments or first aid squads to enjoy a bigger social network, feeling more connected in their communities. Today, we compete with the digital "social networks" as people sit at home (or wherever) thumbs on keyboards instead of standing shoulder to shoulder doing chest compressions, vehicle extrications and building evacuations.

**Training.** Training needs and both initial and renewal certification requirements are extensive and deter some from joining departments. Long-time firefighter and MTA President **Bill Deater** points out that today's public safety teams have advanced equipment that dramatically improve their effectiveness and their own safety. However, he says, the advanced technology upgrades and frequent mandated updates to procedures also cost department members time and township money.

**Managing.** Funding and equipping public safety, including purchases, operations, maintenance, required upgrades and compliance can be staggering. The days of it being sufficient to have a "firemen's fair" or other fundraiser to get new helmets are over. New fire trucks now cost as much as a new township hall. The cost to stock and run ambulances makes it necessary for some townships to add financial charges onto the burdens

of the people they just assisted. How we can provide the target quality and level of service is an escalating Michigan problem compounded by the poor state of the national economy?

**Retention.** There are many competing demands on people's free time and gaining a long-time volunteer commitment is becoming increasingly challenging. Have you looked at the age range of your medical and fire volunteers—the average age shifts higher every year. For keeping paid part- and full-timers, fierce competition among departments is now the norm. Full-time fire and police are increasingly being recruited away from townships to other municipalities, agencies and other roles. Trying to use contracts to retain them is a weak strategy in this hyperactive labor market.

MTA has formed a Public Safety Advisory Committee of township leaders and experts to inform, advise and support our efforts as we continue to work with our members on these issues. Thank you to our initial committee members for joining this work: **Presque Isle Township** (Presque Isle Co.) Fire Chief **Bill Forbush**; Attorney Helen "Lizzie" Mills with Fahey Schultz Burzych Rhodes PLC; public safety expert and police instructor Mike Wierenga; **Pine River Township** (Griatiot Co.) Supervisor **Kevin Beeson**; **Otsego Lake Township** (Otsego Co.) Treasurer and Firefighter **Jerry Brown**; **Saginaw Charter Township** (Saginaw Co.) Treasurer and Firefighter **Steve Gerhardt**; **Richfield Township** (Roscommon Co.) Supervisor and expert fire instructor **Ray Wlosinki**; Bill Deater, **Grant Township** (St. Clair Co.) Supervisor; and MTA Past President, **Cooper Charter Township** (Kalamazoo Co.) Supervisor and former Deputy Fire Chief **Jeff Sorensen**. Townships are not alone—cities, villages, counties, private services and hospital-based providers are all struggling with these problems. We are reaching out to our peers at their organizations and associations to build a common front.

Our 2023 Annual Conference features six public safety-related sessions; registration for this important event is now open. I also urge your township to plan participation in our annual fall "Emerging Issues in Emergency Services" event in Frankenmuth.

Neil



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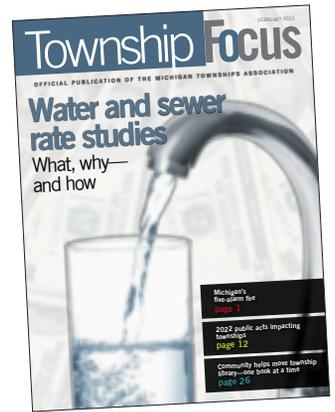
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## mission statement

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



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## featured articles

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### Water and sewer rate studies: What, why—and how

Water and sewer infrastructure accounts for thousands, if not millions, of dollars of value that township ratepayers have built up over time and needs to be properly maintained. An asset management plan that includes a rate study or financial forecast is the best way to maintain this critical infrastructure.

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### Community unites around township library, helps it move—one book at a time

At a time when there are often too many signs of divisiveness in communities across the nation, just the opposite occurred on a bright fall weekend afternoon in a southeast Michigan township, where hundreds of people gathered together to form a human chain to fill the shelves of their new library.



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## NEW RATE

### IRS mileage rate for 2023 set at 65.5 cents

The Internal Revenue Service has increased the optional standard mileage rate for 2023 to 65.5 cents per mile, up from the 62.5 cents per mile rate in effect for the last six months of 2022.

There is no requirement for townships to pay the standard mileage rate per mile—the maximum amount employers can reimburse employees for business miles driven in the employee’s personal vehicle, without tax consequences. The IRS sets these “safe harbor” limits whereby the employer [township] can reimburse the employee for the business use of his or her personal vehicle without income tax consequences.

## GUBERNATORIAL APPOINTMENTS

### Appointments made to STC, MTT

Individuals were recently reappointed by Gov. Whitmer to two key state boards that impact and involve township government: the State Tax Commission (STC) and Michigan Tax Tribunal (MTT).

Peggy Nolde, former Genesee County equalization director and previous assessor for **Grand Blanc Charter** and **Mundy Charter Townships** (Genesee Co.), was reappointed to the STC. A certified assessment evaluator, Michigan master assessing officer and Michigan certified personal property examiner, she will continue her role as commission chair and serves a term through Dec. 27, 2026.

Marcus Abood and Patricia Halm were both reappointed to their roles on the MTT, to terms expiring Sept. 22, 2026. Abood is a tax tribunal judge, and represents real estate appraisers. Halm has served as an administrative law specialist for the Office of Tax Policy for the Michigan Department of Treasury and policy counsel for the Senate Democratic Office, and represents members at large on the tribunal.

Each of these appointments is subject to the advice and consent of the Senate.

## REPORTING REMINDER

### All NEU townships must file annual ARPA report by April 30

All non-entitlement units of government (NEUs—all but eight of Michigan’s largest townships) that accepted American Rescue Plan Act (ARPA) funds must complete their annual “Project and Expenditure Report” by the April 30 deadline.

**Every NEU must complete the report**, even if your township has not obligated any funds or determined how you will put them to use. For resources on navigating this process, visit [www.michigantownships.org/covidrelief.asp](http://www.michigantownships.org/covidrelief.asp).

**Reminder:** Your township’s SAM.gov registration must be active for the reporting, and must be renewed annually. This is free of charge. Your township does not have to pay, or go through a third party, to renew your registration. (*Note:* Sam.gov now uses a Unique Entity ID instead of a DUNS number. Visit [www.sam.gov](http://www.sam.gov) or refer to your October *Township Focus* for more information.)

MTA-member officials can reach out to MTA’s Member Information Services Department for assistance or with ARPA questions at (517) 321-6467 (press option 1). State Treasury can also assist townships continuing to have issues completing reporting or accessing U.S. Treasury’s reporting system; email them at [treas-arpa@michigan.gov](mailto:treas-arpa@michigan.gov).



## POSTING REQUIREMENT

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

Most townships must continue to record and post any confirmed work-related 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](http://www.michigantownships.org) on our “Workplace Posters” webpage (access via the “Index of Topics” in the “Answer Center” under the “Member” tab; log-in is required).

ATTENTION TREASURERS

Reminder for tax collection office hours



The township treasurer, or their 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 2022\* property taxes without incurring any interest or penalty is **Tuesday, Feb. 14, 2023**. Treasurers **may** choose to hold office hours. The last day to pay 2022\* property taxes before they are returned as delinquent is **Tuesday, Feb. 28, 2023** (the last day of February). (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 **Thursday, Sept. 14, 2023** (the last day taxes are due and payable before interest is added under MCL 211.44a(5)).

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

*\*Correction: We got ahead of ourselves in tax collection hours articles in recent issues of Township Focus and inadvertently stated 2023 property taxes, rather than 2022. We apologize for the error and any confusion that it may have caused.*

MTA's lunchtime learning series, *Now You Know*, offers timely updates, insights from our experts and a chance to get your questions answered all in just one hour! Don't miss our next episode coming: **Thursday, Feb. 9 from noon to 1 p.m.**

Special Assessments for Public Safety

Special assessments are a tool for funding your community's infrastructure improvements, but did you know that they can also be used to raise money for police and fire equipment, operations and buildings? Join MTA legal counsel from Bauckham, Thall, Seeber, Kaufman & Koches, PC as they explore Public Act 33 of 1951, including the legality (and controversy) of township-wide special assessment districts and the process to establish. Cost is just \$25. Register now 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.



LOCAL UPDATES FROM ACROSS MICHIGAN

Township happenings

Mike Levine Lakelands Trail, which traverses three counties and stretches from **Hamburg Township** (Livingston Co.) to **Blackman Charter Township** (Jackson Co.), has been named a heritage trail. A celebration ceremony was held at the trailhead of the 34-mile rail-trail, which includes hiking, biking and equestrian trails. A dozen interpretive signs along the trail share stories of natural and cultural history, ranging from muck farmers growing onions to World War II German prisoners of war. The trail is one of five interconnected routes comprising the 275-mile Great Lake to Lake Trail, stretching from South Haven to Port Huron.



After years of effort, the 500-acre former Camp Sakakawea Girl Scout camp is under the ownership of **Green Lake Township** (Grand Traverse Co.). The plan to transfer ownership has been in the works since 2017 and a grant from the Michigan Department of Natural Resources helped bring the plan to fruition. The township plans to add a new parking lot, non-motorized trails, and a road that will take visitors through the area.

Email YOUR Township Happenings to [jenn@michigantownships.org](mailto: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](mailto:jenn@michigantownships.org).

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

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ANSWER: D

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



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## 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 **Wednesday, March 1**.

Download the scholarship application at [www.michigantownships.org/learning/tga](http://www.michigantownships.org/learning/tga), 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 **Wednesday, May 31**. Help us spread the word in your township's newsletters, social media or website.



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 is 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](mailto:angie@michigantownships.org). For more information, visit [www.michigantownships.org](http://www.michigantownships.org) (under the "About" tab), or contact [jenn@michigantownships.org](mailto:jenn@michigantownships.org) or (517) 321-6467, ext. 229.

## profile



Advertorial

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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 Acrisure Agency Partner. As an Acrisure 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.

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## Volunteers needed for 2023 Conference

Attending MTA's 2023 Annual Educational Conference in April? Consider serving as a sergeant-at-arms (SAA) volunteer or ambassador! 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, visit [www.michigantownships.org/conference](http://www.michigantownships.org/conference) and click on the "Volunteer" link. Additional details will be sent to interested parties this month.



## Caucus to be held at 2023 Conference to elect new District 21 director to MTA Board

A caucus elections for MTA District 21 will be held April 18, during the 2023 MTA Annual Conference at the Grand Traverse Resort, to elect a new director to the MTA Board of Directors. District 21 encompasses Lapeer, Macomb and Oakland Counties. The new director will assume the role currently held by **Pauline Bennett, Addison Township** (Oakland Co.) clerk, upon her election as 2023 MTA president. Elected officials from MTA-member townships in District 21 are eligible to run for the MTA Board. Officials who wish to run for district director can campaign for the position before the caucus, though there are no requirements for prior announcement of candidacy. The time and location for the caucus election will be published in the Conference program received on-site.

### Welcome new MTA Allied Service Provider

Please join MTA in welcoming **TriMedia Environmental and Engineering**, based in Marquette, to our Allied Service Provider program at the Keystone Club level. TriMedia is an environmental and engineering firm offering environmental, GIS, cemetery mapping, land surveying services and more. For additional information, visit [www.trimediae.com](http://www.trimediae.com) or stop by their expo booth at MTA's 2023 Conference & Expo.



## mta events | February

1	Board of Review Training workshop, Kalamazoo
2	Board of Review Training workshop, Chelsea
7	Board of Review Training workshop, Houghton
8	Board of Review Training workshop, Harris
9	Now You Know lunchtime webinar— <i>Special Assessments for Public Safety</i>
10	Online Board of Review Training—PA 660 Required Training
14	Board of Review Training workshop, Alpena
15	Board of Review Training workshop, Gaylord
16	Board of Review Training workshop, West Branch
21	Board of Review Training workshop, Lansing
22	Board of Review Training workshop, Mt. Pleasant
23	Board of Review Training workshop, Cadillac
27	Online Board of Review Training—PA 660 Required Training AND <i>Beyond the Basics: Management of the Board of Review</i>
28	Board of Review Training workshop, Frankenmuth

## mta events & dates | March

1	2023 MTA Capital Conference, Lansing
2	Online Board of Review Training—PA 660 Required Training
20	Early-bird registration deadline for MTA's 2023 Annual Educational Conference & Expo, April 17-20, at Grand Traverse Resort

## Got township questions? MTA has answers!

Township governance and administration is complex and ever-changing. MTA's Member Information Services (MIS) staff is available to answer questions, or offer advice and guidance, Monday through Friday, from 8 a.m. to 5 p.m. Call (517) 321-6467, fax to (517) 321-8908, or email:

- MTA Director of Member Information Services  
Michael Selden: [michael@michigantownships.org](mailto:michael@michigantownships.org)
- MTA Staff Attorney Catherine Mullhaupt:  
[catherine@michigantownships.org](mailto:catherine@michigantownships.org)
- MTA Member Information Services Liaison  
Cindy Dodge: [cindy@michigantownships.org](mailto:cindy@michigantownships.org)



### FEBRUARY

**By 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))

**7** Ballot wording of proposals qualified to appear on the May 2 ballot certified to local clerks by 4 p.m. (MCL 168.646a)

**9** Local clerks receiving ballot wording for May 2 ballot must forward to county clerk. (MCL 168.646a)

**14** 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 rights agreement before Feb. 15. If statements are not mailed by Dec. 31, the township may not impose the 3% late penalty charge. (MCL 211.44(3))

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))

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

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

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

**17** *On or before the third Monday in February. Feb. 20 is a state holiday, Feb. 19 is a Sunday and Feb. 18 is a Saturday.* Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated state equalized value (SEV) multipliers for 2023, 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))

**By 20** *Not 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))

**21** *Feb. 20 is a state holiday.* Form 5278 *Eligible Manufacturing Personal Property Tax Exemption Claim 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 2023. (MCL 211.9m(2)(c))

*Feb. 20 is a state holiday.* Form 5819 *Qualified Heavy Equipment Rental Personal Property Exemption Claim* 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 qualified heavy equipment personal property exemption is being claimed for 2023. (MCL 211.9p(2)(e))

*Feb. 20 is a state holiday.* Form 632 *2023 Personal Property Statement* must be completed and delivered to the assessor of the local unit not later than Feb. 20 (postmark is acceptable). (MCL 211.19(2))

*Feb. 20 is a state holiday.* Deadline for taxpayer to file Form 3711 *Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory* if a claim of exemption is being made for heavy earth-moving equipment. (MCL 211.19(2))

**By 28** Deadline for municipalities to report inaccurate 2022 commercial personal property and industrial personal property taxable values on Form 5651 *Correction of 2022 Personal Property Taxable Values Used for 2022 Personal Property Tax Reimbursement Calculations* to the county equalization director. (MCL 123.1358(5)(e))

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

**28** Last day for local treasurers to collect 2022 property taxes. (MCL 211.78a)

### MARCH

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

Local units to turn over 2022 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.

**6** *On or before the first Monday in March.* The 2023 assessment roll shall be completed and certified by the assessor. (MCL 211.24)

**7** *Tuesday after the first Monday in March.* The assessor/supervisor shall submit the 2023 certified assessment roll to the board of review. (MCL 211.29(1))

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

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

**14** Within 10 business days after the last day of February, at least 90% 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))

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

**23** Absent voter ballots for the May 2 election must be available for issuance to voters. (Mich. Const., Art. II, Sec. 4)

Earliest date that precinct inspectors for the May 2 election may be appointed by local election commission. (MCL 168.674)

**By 31** Deadline for townships to report any errors identified in the 2022 personal property tax reimbursements on Form 5654 *Correction of Millage Rate or Other Errors for the*

*2022 Personal Property Tax Reimbursement Calculations* to the Michigan 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 2022 commercial personal property and industrial personal property taxable values on Form 5651, *Correction of 2022 Personal Property Taxable Values Used for the 2022 Personal Property Tax Reimbursement Calculations* to the Department

of Treasury. The 2022 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2022. (MCL 123.1358(5)(e))

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

Last day to pay all forfeited 2020 delinquent property taxes, interest penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2020 real property taxes vests solely in the foreclosing governmental unit. (MCL 211.78k)



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Our township has been paying for police and fire services out of our general fund, but the costs have risen to a point where the general fund can no longer support these services. Can we levy a special assessment to pay for police and fire services?

Yes. Public Act 33 of 1951, as amended (MCL 41.801, *et seq.*) provides statutory authority for a township to establish police and fire protection special assessments. Specifically, MCL 41.801 provides that a township can defray by special assessment the “cost and expenses of the police and fire motor vehicles, apparatus, equipment, and housing and police and fire protection costs.”

The township would follow the process set forth in MCL 41.801 to establish the special assessment district and the special assessment levy. This process involves two public hearings: the first to hear objections that may be offered against the estimate of total cost and expenses and the creation of the special assessment district, and the second to hear objections to the spread of the special assessment levy on individual properties. Annually thereafter, the township would determine the amount to be assessed in the district for police and fire protection, and hold a hearing on the estimated costs and expenses of police and fire protection and on the spread of the levy.

The spread of the assessment levy is on all of the lands and premises (real property, not personal property) in the district that are to be especially benefited by the police and fire protection, according to benefits received, *except for lands and premises exempt from the collection of taxes under the General Property Tax Act*. The special assessment amount to be spread on each taxable parcel in the district must appear in the form of a millage rate on the tax bill. Even though the amount appears as a millage rate, it is still a special assessment and not a millage.



Does a PA 33 special assessment have to be put to a vote of the township electorate?

The township can move forward on its own initiative to establish the PA 33 special assessment district and levy without putting the question to a vote of the electorate. If, however, the owners of 10% of the land to be made into a special assessment district petition the township board, the question of raising money by special assessment

must be submitted to the electors of the township by the township board at a general election or at a special election called for that purpose by the township board.

Alternatively, the township may submit the question to the electors on its own accord. Pursuant to the Michigan Court of Appeals opinion in *Citizens Action Group of Plymouth Township v. Charter Township of Plymouth* (2012 WL 6217051), in which MTA’s Legal Defense Fund filed an *amicus* brief in support of the township, the question put to the electors is simply whether the township can raise money by special assessment under PA 33 and would not include the amount or duration of the special assessment. If the question passes, the township can move forward with the process set out in PA 33 to address those other aspects.



We have a joint fire department with an adjoining township. Are we still able to use a PA 33 special assessment?

Yes. MCL 41.801 allows adjoining township boards acting jointly to establish a special assessment district together and levy the cost and expenses of the joint fire department using the process established in PA 33.



Our township has a joint fire department with a village. Can we use a PA 33 special assessment together?

Yes, the township can use a PA 33 special assessment with a village if it is an adjoining incorporated village. MCL 41.810 allows township boards acting jointly to establish a special assessment district together and levy the cost and expenses of the joint fire department with an adjoining incorporated village. An adjoining qualified city could also be included, under the definition provided for in MCL 41.810. Effective 91 days after the adjournment of the 2022 regular legislative session, the relevant part of MCL 41.810 defines qualified city as:

“(2) As used in this act, ‘qualified city’ means either of the following:

- (a) A city with a population of less than 15,500.
- (b) A city with a population of 15,500 or more if the question of raising money by special assessment and the amount of the special assessment to be levied annually under this act is approved by a majority of the electors in the special assessment district. The amount of the special assessment to be levied annually under

this act that was approved under this subdivision must not be increased unless that increase is first approved by a majority of the electors in the special assessment district.”



We would like to use flat amounts per parcel for our fire special assessment—one rate for residential properties and one rate for commercial properties. Is that possible?

This question was the subject of litigation in *Kane v. Willamstown Township*, 301 Mich App 582 (2013), a case in which MTA’s Legal Defense filed an *amicus* brief in support of the township. *Kane* upheld the township’s flat rate formula of one annual flat rate for residential properties and one annual flat rate for commercial properties. The caveat, however, is that the statute requires the assessment to be spread on the taxable value of the lands and premises.

As determined in *Kane*, the special assessment may be based upon the flat rate, say \$150 for each residential parcel, but it must go on the tax bill as a millage rate. This requires a conversion calculation on each taxable property from a flat rate to a millage rate based upon that property’s taxable value. Different residential properties are going to have a different millage rate applied on the property’s taxable value, but the dollar amount owed will equal the flat rate.

It should still be noted that, even though the township can base the assessment on a flat fee, the assessment must be based upon the benefits received. Generally speaking, that is a fundamental concept of all special assessments.

*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.

**Learn more!** MTA’s Feb. 9 *Now You Know* lunchtime webinar will share additional information and insights on “Special Assessments for Public Safety.” Hear from MTA Legal Counsel and get your questions answered in the convenient one-hour session. Turn to page 5 for details.



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# 2022 public acts

The following is a compilation of public acts enacted into law in 2022 that may impact townships:

**PA 1: Inland lakes**—Provides for lake level assessment fee reimbursement under certain circumstances. *Effective Feb. 1, 2022*

**PA 2: Land acquisition**—Extends the time the state Department of Natural Resources must approve or deny a proposed sale or land exchange of state land from 180 days to 210 days. *Effective March 29, 2023*

**PA 16: Liquor licenses**—Allows for the issuance of a development district liquor license for new construction. *Effective Feb. 23, 2022*

**PA 27: Liquor licenses**—Modifies the conditions under which a social district permittee may sell and serve alcoholic liquor in a commons area and eliminates the sunset. *Effective March 10, 2022*

**PA 35 & 46: 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. *Effective March 23, 2022*

**PA 48: Barricade devices**—Allows temporary door barricade devices in school buildings and provides standards including notification to the local law enforcement agency and fire

department of the intended installation or use. *Effective March 23, 2022*

**PA 49 & 50: Transportation**—Requires Michigan Department of Transportation, under specific conditions, to award money to local road agencies from the State Trunkline Fund in exchange for federal-aid obligation authority allocated to local road agencies. *Effective Oct. 1, 2022*

**PA 52: Traffic control**—Authorizes flashing lights on speed limit signs to indicate the presence of workers in construction zones. *Effective March 29, 2022*

**PA 53: Appropriations**—Provides supplemental appropriations for drinking water and water infrastructure, broadband and hold harmless revenue sharing adjustments to local units due to 2020 Census. *Effective March 30, 2022*

**PA 73: Transportation**—Expands impact study for Michigan Department of Transportation for feasibility and strategic implementation plan on tolling state highways. *Effective May 5, 2022*

**PA 74 & 76: Legal and public notice requirements for newspapers**—Prescribes conditions for a publication

to qualify as a newspaper under any law requiring newspaper publication of a public notice, revises the conditions for newspapers to provide for internet publication of notices, and requires that printed copies be kept. *Effective May 12, 2022*

**PA 77 & 78: Crime victims**—Modifies qualifications and expands compensation for survivors of crimes that result in injury. *Effective Aug. 12, 2023*

**PA 83-85: Opioid funds**—Creates Michigan Opioid Healing and Recovery Fund and Opioid Advisory Commission, and prohibits civil lawsuits related to opioids due to national settlement. *Effective May 19, 2023*

**PA 89: Towed vehicles**—Requires a police agency to enter vehicles into the Law Enforcement Information Network (LEIN) within 24 hours after they have been ordered impounded or deemed abandoned. *Effective Aug. 24, 2022*

**PA 90: Highway defects**—Revises liability provisions for damage to a public bridge or road to allow a civil action to be brought by the governmental entity with jurisdiction over the bridge or road. *Effective June 6, 2022*

**PA 94: Ballots**—Changes timetable for filing, processing and distributing proof ballots for elections. *Effective June 14, 2022*

**PA 95: Property tax**—Allows creation of special assessment districts for private roads to allocate costs against each owner equally. *Effective June 14, 2022*

**PA 99 & 100: Public swimming pools**—Allows serving of food, beverages and alcoholic liquor in public swimming pools (swim-up bars) under certain conditions. *Effective June 14, 2022*

**PA 101: Alcohol sales**—Permits a licensee to allow an individual 17 years of age or older to sell or serve alcoholic liquor if the licensee has an on-premises license and if specific conditions are met. *Effective June 14, 2022*

**PA 102: Emergency authorities**—Allows emergency authorities to purchase real or personal property under an installment purchase agreement and issue bonds or notes. *Effective June 14, 2022*

**PA 104: Elections**—Modifies county party committees reference to city or township party committees. *Effective June 16, 2022*

**PA 106: Child care providers**—Allows increased capacity for in-home child care (may require local unit to amend ordinance if previous state ratio is included in ordinance) *Effective June 23, 2022*

**PA 120 & 121: Dog law**—Repeals provisions related to tattooing of dangerous dogs. *Effective June 29, 2022*

**PA 122 & 123: Liquor**—Reduces the age from 18 to 16 of a person not required to be licensed as a salesperson to engage in certain activities and allows a work permit for a minor 16 years of age or older for employment with an establishment where alcoholic beverages are distributed. *Effective June 29, 2022*

**PA 132-134: Sewage and stormwater projects**—Modifies clean water state revolving fund and drinking water state revolving fund loan programs. *Effective June 30, 2022*

**PA 136: Alcohol dispensing machines**—Allows an establishment holding an on-premises liquor license and certain manufacturers with a tasting room permit to have a machine that dispenses beer, wine or mixed spirit drinks to customers on the licensed premises if certain conditions are met. *Effective July 11, 2022*

**PA 138-140: COVID-19 provisions**—Sunsets and repeals certain COVID-19 provisions that a) prohibit an employer from taking certain actions against an employee who does not report to work under circumstances related to COVID-19, b) provides immunity to a person who acts in compliance of COVID-19 related orders, and c) establishes immunity for employers whose employees were exposed to COVID-19. *Effective July 11, 2022*

**PA 141: Property tax**—Allows late application to local assessor for a principal residence exemption in certain circumstances. *Effective July 11, 2022*

**PA 151: Natural Resources Trust Fund**—Provides Michigan Natural Resources Trust Fund appropriations for fiscal year 2021-2022. *Effective July 19, 2022*

**PA 155: False alarm**—Creates criminal penalty for pulling an active shooter alarm in a public place in the absence of an active shooter situation. *Effective Oct. 17, 2022*

**PA 156: Property assessments**—Clarifies method to determine true cash value of certain nonprofit housing property. *Effective July 19, 2022*

**PA 160: Underground storage tanks**—Revises placement distance of underground storage tanks from a public water supply. *Effective July 19, 2022*

**PA 166: Appropriations**—Provides appropriations for state departments, agencies and local governments for fiscal year 2022-2023. *Effective July 20, 2022*

**PA 176: Controlled substances**—Allows distribution of opioid antagonists by community-based organizations under a standing order. *Effective July 21, 2022*

**PA 178: Brownfield redevelopment**—Provides that, for specified kinds of landfill facilities, eligible activities can include certain infrastructure improvements and site preparation activities. *Effective July 25, 2022*

**PA 182 & 183: Parking spot signage**—Modifies signage and symbol for parking spaces designated for persons with disabilities. *Effective Oct. 23, 2022*

**PA 188: Neighborhood Enterprise Zone**—Extends time frame for completion

for construction projects in a Neighborhood Enterprise Zone. *Effective July 25, 2022*

**PA 189-191: Secondary road patrol**—Changes the funding source for the Secondary Road Patrol and Training Fund. *Effective Sept. 27, 2022*

**PA 194: Appropriations**—Provides supplemental appropriations for fiscal year 2021-22. *Effective Oct. 4, 2022*

**PA 195: Elections**—Allows absentee ballot pre-processing for local units with population of 10,000 or more, and requires county clerks to remove deceased voters from Qualified Voter File. *Effective Oct. 7, 2022*

**PA 196 & 197: Elections**—Defines and allows electronic return of absentee ballots by military voters using federal Department of Defense Common Access Cards. *Effective Oct. 7, 2022*

**PA 199: Court costs**—Extends to May 1, 2024, the authority of courts to impose costs related to actual costs incurred by trial courts for court operations. *Effective Oct. 7, 2022*

**PA 206: Zoning Preemption**—Provides increase capacity for foster youth in state licensed residential facilities under certain conditions. *Effective Oct. 7, 2022*

**PA 214: Mental health transportation**—Creates standards and licensing requirements for mental health transport for involuntary mental health services allowing private security transport officers. *Effective Oct. 14, 2022*

**PA 215: Property records**—Modifies transcript and abstract of paper or record fees for electronic records. *Effective Oct. 14, 2022*

**PA 219: Polling place locations**—Expands polling place locations. *Effective Jan. 1, 2023*

**PA 221 & 222: Municipal Employees Retirement System**—Requires a hearing, as a contested case, to be provided to a person aggrieved by a decision of the Municipal Employees' Retirement System under certain provisions of the Administrative Procedures Act and also allows for a court review of the final decision or order in the case. *Effective Oct. 14, 2022*

**PA 232: Automated motor vehicle network**—Extends, by five years, the sunset that prohibits a local unit of government from imposing a local fee, registration, franchise or regulation on an on-demand automated motor vehicle network. *Effective Dec. 13, 2022*

**PA 234: Deed restrictions**—Prohibits certain restrictive covenants in deeds and other instruments, and creates process to remove prohibited restrictions. *Effective Dec. 13, 2022*

**PA 236-239: Housing**—Expands programs to allow local units of government to work with developers, builders and non-profits to rehabilitate and expand workforce housing in their area. *Effective Dec. 13, 2022; PA 238 effective March 29, 2023*

**PA 240 & 241: Property tax**—Excludes whole-home generators from being included in the assessment of the true cash value of residential property, and defines the installation, replacement or repair of a whole-home generator as a normal maintenance and repair activity. *Effective Dec. 14, 2022*

**PA 243-250: Solid waste**—Revises, rewrites and reorganizes the laws regulating solid waste, including coal ash and recyclables under Part 115. *Effective March 29, 2023*



# 2023 MTA Capital Conference

March 1, 2023 | Lansing Center

Register online at [www.michigantownships.org](http://www.michigantownships.org)



## Be here.

### Let's Learn Together

Township officials have a lot going on, and MTA wants to make it easier for you to know what is happening at the state Capitol that may affect your township and your role as a local leader. From ongoing debates regarding local authority to new issues driven by changing winds based on election results, **MTA's Capital Conference** gives you a direct line to lawmakers—including 73 newly elected legislators—as well as state departments and MTA policy experts to help you best serve your constituents. Spend time with your fellow township officials, meet with your legislators and learn about new policy issues from experts at our 2023 Capital Conference.

### What's Planned for the 2023 Capital Conference?

The 2022 elections led to many changes in the state Legislature for the 102nd legislative session. New leaders mean a different focus and a different agenda. From our keynote speaker to panels that include legislators, department experts and MTA staff, you will **learn the latest on issues affecting your township**—including implementation of the election changes the voters approved in Proposal 2. We are also

## Be heard.

planning six breakout sessions on topics including renewable energy, funding for roads, and the new Office of Rural Development.

You'll also be able to meet with your legislators. Upon registration, your legislators will be invited to join us during the networking luncheon. With so many new legislators taking office in 2023, building relationships with your state elected officials is vitally important. Attending the Capital Conference enables you to discuss issues affecting your community, and townships as a whole, directly with your state representative and senator.

Join us on **Wednesday, March 1** in downtown Lansing for this important event.

Visit [www.michigantownships.org](http://www.michigantownships.org) (click on "Capital Conference" under the "Advocacy" tab) for driving directions, parking and overnight lodging information.



## Be engaged.

### Agenda

8 a.m.

Welcome & Keynote Speaker  
*Gov. Gretchen Whitmer invited*

9 a.m.

Capitol Update

9:45 a.m.

Proposal 2—Now What?  
*Presented by State Bureau of Elections*

10:45 a.m.

Breakout Sessions

11:45 a.m.

Networking Luncheon with Legislators

1 p.m.

State Department Expo

2 p.m.

Breakout Sessions

3 p.m.

Breakout Sessions

4 p.m.

From Township Office to the State Legislature

## MTA Capital Conference Registration Form

Township \_\_\_\_\_ County \_\_\_\_\_

Name & Title \_\_\_\_\_ Email \_\_\_\_\_

Name & Title \_\_\_\_\_ Email \_\_\_\_\_

Name & Title \_\_\_\_\_ Email \_\_\_\_\_

REGULAR rate: \$75 For paid registrations received **after** Jan. 31.

ON-SITE rate: \$95 For paid registrations received **after** Feb. 22.

**# of Persons**                      **Registration Fee**                      **Total**

x

=

### Payment must accompany form in order to be processed.

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

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### Cancellations & Substitutions

Written cancellation requests received at the MTA office by Feb. 22 will receive a full refund. No refunds will be issued thereafter. You may substitute another individual from your township for your registration at any time without incurring a charge; please notify MTA of the change.



## What documentation must be provided by the township board during our audit?

Township financial records, accounts and procedures must be audited annually (biennial audits are allowed for general law townships under 4,000 population) by a certified public accountant selected by the township or by the state treasurer if the township fails to do so (at the township’s cost). (MCL 141.426) Proper documentation is vitally important to a successful audit. Listed below are a few examples of documentation that is used during the course of an audit. The list of documents is not a comprehensive list of what is required within an audit, but rather a snapshot of documents used and their purpose.

### Budgets

The township budget is one of the most important pieces of documentation during an audit. Without the budget, the township has no authority to spend township monies. In addition, the budget prevents off-budget spending.

As noted in MTA’s *Building a Better Budget* publication, township budgets are an essential part of the local government’s financial administration. In addition to being one of the most valuable documents for township audits, the budget is the most important document the township board will act upon, allocating how township funds will be used and determining staffing, compensation, equipment purchases, programs and services and more. The budget also ensures accountability—to township residents and staff for township priorities and operations, and by officials that township money is effectively, efficiently and appropriately raised and spent. Without the budget, auditors have no guideline as to what spending has been approved.

### Minutes

Township board meeting minutes are extremely important to an auditor because they provide more detail on items reviewed during the audit. Salary increases or decreases, approval of bills, capital improvements, and many other items may be addressed in the minutes. As noted in MCL 41.72a, “The township board shall provide by resolution for the time, date, and place of the board’s regular meetings, and shall hold at least one regular meeting each month.”

### Checks/check images

All bills paid by the township must first be approved by the board, then signed by the clerk and the treasurer, or their deputies, per the state’s *Accounting Procedures Manual*. MCL 41.75 states, “Accounts approved by the township board shall be filed and preserved by the township clerk. The payments authorized shall be paid by the treasurer, on

the order of the township board, signed by the township clerk.” Documentation is vitally important not only for the township’s approval process of the bills, but also for the auditors to verify that each check paid has been approved and is being paid from the correct fund. In addition to proper documentation of the checks paid, it is important for the township to provide images or copies of the checks, which ensure that the checks are being signed by the correct people.

### Payroll documentation

The township must provide documentation regarding the salaries and wages of anyone who is paid by the township, including elected officials, election workers, fire chief and police officers, and other personnel. This documentation is often used during the testing portion of the audit to ensure that each employee is being paid correctly. In addition, a pay schedule is important to include in the documentation to ensure that employees are being paid according to the proper pay schedule. In addition to salaries, wages and pay schedules, auditors will request all Forms 941, W-2 and W-3 for the period being audited. This documentation is required to allow the auditor to verify that all wages and payroll taxes are being reported to the Internal Revenue Service.

### Paid invoices

During the testing portion of an audit, paid invoices are helpful in that they capture more detail than just a transaction on the bank statement or check. As required by MCL 41.75, “The township board shall approve claims against the township and authorize payment of allowed claims.” Oftentimes, larger items paid by the township are looked into for further detail, and the invoice provides the further information needed.

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.



# Water and sewer rate studies

## What, why—and how

**T**hink about the most important tangible assets of your township. Your staff may come to mind (and rightfully so!), or possibly your local parks, library, township hall and facilities, or roads. Most people think about the assets that they see and interact with every day. What often goes under the radar is water and sewer infrastructure.

Water and sewer infrastructure accounts for thousands, if not millions, of dollars of value that township ratepayers have built up over time. This infrastructure needs to be properly maintained and the best way to do so is to have an asset management plan in place. This plan encompasses the system assets and how to manage the assets effectively and efficiently over time. The other important aspect of this plan is the financial forecast or rate study. Many communities tend to get lost in having the perfect plan or trying to come up with the exact science in how to set the user rates and why. Rate studies involve more art than science though. There is no perfect way to manage the system financially, but having *a* plan is better than no plan.

### **A road map for the future**

Many township stakeholders (board members, administration, ratepayers, etc.) wonder how they can make a positive impact in their community. How can you leave a legacy that future stakeholders will look back on with a positive response? Properly maintaining and improving utility infrastructure would be a good start. When you think about how to maintain and improve a system with miles of pipes, complex plants and constantly changing electronics, where do you start? Performing a rate study is the answer.

What is a rate study? A rate study is a forecast of the utility system revenues and expenditures that spans several years to facilitate planning. It is important that a rate study is not just a rate calculation. Whereas a rate calculation results from a simple scientific math equation performed for a moment in time, a rate study is more complex and artistic, resulting in a road map for the future.

The most important aspect of a rate study is the forecast or cash flow. A rate study should span at least five years—and forecasting out longer than that will only help. With the concentration from the state of Michigan on asset management, rate studies have evolved into a longer-term forecast. Analysis spanning 10 to 20 years is now common. Even though the crystal ball gets cloudy, forecasting out longer can help a community achieve a better understanding of how consistent inputs can better result in consistent outputs.

What comes to mind when you think of the term “rate study”? It might be something negative, such as a large rate increase or upset ratepayers. It also could be an additional task to complete on an already full plate of tasks on your to-do list. When we look at the other side of the spectrum, a rate study is an opportunity. It’s an opportunity for township officials and other stakeholders to get valuable information about the



systems they own and are tasked with maintaining. It's an opportunity to show a positive impact in the township by maintaining and improving some of the community's most important infrastructure, and to have a more up-to-date and better functioning system. It's an opportunity for the whole community to provide themselves with better overall health through a quality water source system and sewage disposal system. It's an opportunity for a better future for the township.

After the opportunity presents itself, where do you start? One of the most important principles of a good rate study is that it is understandable. Rate studies can be as complicated as you want to make them, with complex charts and dialog; people can drown in information. The true benefit of a good rate study is that officials and stakeholders can understand the results, act on those results and explain them to others.

To make the discussion and results simpler to understand, the cash basis of ratemaking is most often used. In the cash basis of ratemaking, the revenue inputs are cash-based revenues and the expense inputs are cash-based expenses. It is simply what comes in and what goes out, both now and forecasted into the future. In Michigan, communities have flexibility in how they build their rate studies and the resulting user rates charged. However, as noted in the "Legal insight" sidebar article at right, there are some legal restraints to keep in mind. The main restraints come from the court case *Bolt v. Lansing*.

## Legal insight

Having a current rate study in place will improve the ability of the township to defend itself against claims challenging utility rates. Municipal officials must be cautious in setting utility rates to ensure that the rates are fair and proportionate to the services received by each customer.

More specifically, in *Bolt v. City of Lansing*, 459 Mich 152 (1998), the Michigan Supreme Court set forth three primary criteria that utility fees must have in order to be upheld as a valid fee:

- 1) the fee must serve a regulatory purpose rather than a revenue-raising purpose
- 2) the fee must be proportionate to the necessary cost of the service
- 3) the fee must be voluntary in some sense (i.e., the customer is able to limit or refuse service)

The Supreme Court "cautioned that these criteria are not to be considered in isolation, but rather in their totality, such that a weakness in one area would not necessarily mandate a finding that the charge at issue is not a fee." (*Graham v. Kochville Twp.*, 236 Mich App 141, 151 (1999)) If a court finds that utility rates do not meet the *Bolt* test, the consequence is that the fee is an unlawful tax (because it was not approved by voters) and invalid.



Common goals for a rate study could be capital improvement funding, keeping rate increases at inflation, avoiding new debt, budgeting for new staff or building up cash reserves for better sustainability of the fund.

Armed with an understanding of the legal basis for building a rate study that is defensible, it is important to also discuss the goals that officials and stakeholders want to achieve as part of the process.

Understanding priorities and goals to accomplish is a very important step to achieving buy-in from stakeholders. Common goals could be capital improvement funding, keeping rate increases at inflation, avoiding new debt, budgeting for new staff or building up cash reserves for better sustainability of the fund. Understanding everyone's goals and accomplishing those goals is a key tenet of a successful rate study process. Once the priorities and goals are established, the formal rate study process can begin.

## Step 1: Historical audit review

As discussed, the most important aspect of a rate study is the forecast. But, to build the forecast and look into the future, we must first analyze the past. The first formal step of a rate study is the historical audit review. This is where trend analysis is introduced. Trend analysis is an important tool of a rate study to analyze how the past trends of a certain revenue, expense, asset or liability will influence the future.

To perform the audit review, take the last three to five years of audit statement history for the water/sewer fund and assemble a side-by-side table of the following balances for comparison:

- **Unrestricted cash and investments** (*Statement of Net Position*)
  - Is the total balance rising or falling over the past three to five years? Is there a planned reason for either answer?

**Quick Check:** How many months of unrestricted cash and investments does the system have saved compared to the cash operating expense budget (without depreciation, capital outlay and debt payments)? A minimum of six months is normal for a utility budget of \$1 million or more. Twelve months on hand for smaller budgets is also a good minimum to target.

- **Restricted cash and investments** (*Statement of Net Position*)—Separate these balances out between funds with self-imposed restrictions and legal restrictions. If self-imposed, more flexibility is available as the self-imposed restriction can be removed, if needed. Legal restrictions are less flexible, and balances must be analyzed for availability of use.
  - Is there a legal reason for this restriction? If so, does this legal reason still apply?
  - Is there an up-to-date plan for these balances now and into the future? Can we use these balances as part of our rate study strategy over the next five to 10 years?
- **Rate revenues** (*Statement of Revenues, Expenses and Changes in Net Position*)
  - Are these revenues rising, falling or staying the same?
    - ✓ From the above answer, is there a known reason why this is happening?
    - ✓ Based on historical rate increases implemented and changes to the system's customer base over the period of review, are the revenues tracking as expected?
      - If not, is this because of a fixed revenue or variable revenue? How can this be addressed in the rate study?
- **Other revenues** (*Statement of Revenues, Expenses and Changes in Net Position*)—An important input often missed in the overall cash flow. This can include something as simple as interest revenue on cash and investment balances, or more complicated revenues such as leachate and septage hauling revenues.
  - What percentage are these revenues of the overall revenues of the system? The higher the percentage, the higher need to analyze further.
  - Are these revenues going to be static in the future?
  - Should we consider how these revenues are billed to customers and what rates are charged as part of our study?
  - Are you including additional connections and connection charge/tap fee revenue in the study?
    - ✓ If so, an analysis of the proper connection charge/tap fees is needed.
    - ✓ It is recommended to perform a scenario without future connections to realize baseline of a system before analyzing with future connections. Future connections that are not guaranteed should not be included if only one scenario is being discussed.
- **Net change in cash and cash equivalents** (*Statement of Cash Flows*)
  - Is this number positive or negative?
    - ✓ If negative, is this planned and temporary or does this require more analysis of what happened?

## Step 2: Historical and current budget review

The next step to completing a rate study is a thorough analysis of the utility's operating expenses. Take the last three years of budget actual history and the current budget for the water/sewer fund and assemble a side-by-side table for comparison. It is important that this is done with the line-by-line budget detail, not expense groupings as seen in the audit.

Trend analysis of the operating expenses is very important. How is each line-item trending over time? Are line-item increases and decreases over time making sense to what administration and staff are seeing on the ground? The larger the line-item expense, the more important it is to analyze the trends and know how to properly budget for these expenses in the future.

**Quick Check:** Analyze every budgetary expense over 5% of the total budget. Are these expenses under- or overinflated currently? If so, adjustments need to be made. Are these expenses controllable by the township or not? If not, more conservative inputs into the rate study expenses assumptions are needed. For example, salaries and wages are controlled by the township and a known assumption based on the current budget can be used here (if staffing is static). In contrast, many townships' highest budget line item is supplier charges from their water supply or sewage treatment supplier. A conservative analysis with as much information as can be gathered is needed here to allow for unknown changes in supplier expenses over time.

## Step 3: Developing a test year

Once you have analyzed each operating expense line item, the next step is to create what is called the "test year." The test year considers all of the line-by-line operating expenses on a normalized basis. For each line item, establish a normal amount to use for budgeting purposes going forward. Many times, this will be the same amount as in the current budget. Other times, an adjustment may be needed to the current budget to adjust for normal expectations to the line item. For example, the current budget may not include full staffing that is currently in the process of being acquired. Another example could be that a line item is already exceeding the current budget and needs to be increased for future budgeting.

Important items to remove from the test year are depreciation, debt payments and capital outlay. The test year should only include normal operating cash-based expenses. Depreciation is removed as the study we are discussing is a cash-basis study. Depreciation is an imperfect accounting

assumption that doesn't reflect the actual investment needed in the system for capital improvements. Debt payments and capital outlay are accounted for in separate parts of the rate study and cash flow.

After establishing all the normalized line item expenses, the final part of this step is to attach a multiplier (i.e., inflation) to each line item for the forecast period. This could be as simple as increasing salaries and wages by 3% per year to account for expected increases. It is important to assess the trends of each line item and attach a multiplier that is conservative but realistic to account for future expected increases in expenses.

**Quick Check:** If you are on a supplier system, having a process in place to pass on increases from your supplier is important. If your supplier raises the rates on your service, passing on that increase to your ratepayers should be done as soon as possible. Not passing on these increases will catch up with the system quickly and cause a higher increase needed in the future.

## Step 4: Compilation and analysis of current debt

The next step is compiling the current debt payments owed over the duration of each bond/loan. It is important to look at the total debt payments owed each fiscal year and analyze if there are any upcoming changes that require further planning. Many times, the total payments owed will remain relatively the same over the forecast period and that amount is already built into the rate structure. If the total debt payments rise over the forecast period, this will require additional revenues that may or may not be planned for yet. If there is a decrease in payments required, this could present an opportunity for additional capital investment into the system without further rate increases.

## Legal insight

Townships with outstanding bonds should also take note of and comply with any bond covenants imposed on the township. Bond covenants may require the township to set rates at a certain level (i.e., so a certain percentage of revenue is available for debt service after paying operating costs to protect bondholders), periodic review or adjustment to rates, meeting certain tests in order to issue additional series of bonds, procuring an annual audit within a certain period of time after the close of each fiscal year, or other covenants to protect bondholders and maintain system integrity.



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Water and sewer infrastructure accounts for thousands, if not millions, of dollars of value that township ratepayers have built up over time and needs to be properly maintained. An asset management plan, with a rate study, is key to ensuring that happens.

## Step 5: Proof of rates to revenue

One of the most important and often overlooked steps of a rate study is the proof of rates to revenue. This can also be the most complicated step, depending on the system. To perform this step, start with the rate structure and compile all the various user rates on the system. All rates that are charged on an ongoing basis (monthly, quarterly, etc.) to the various system users should be considered. From there, the proof will hopefully be a simple math equation. Take each user rate and multiply it by the total yearly count for the corresponding charge.

For example, if the users are charged by the number of Residential Equivalent Units (REUs) they represent, the total number of REUs on the system would be multiplied by the REU rate and further multiplied by the number of yearly billing cycles. If the users are billed a ready-to-serve charge by their corresponding meter size, the total number of meters per meter size is multiplied by the corresponding ready-to-serve charge and further multiplied by the number of billing cycles. Another common charge is billable flow or commodity used. The total calculation for this would be the number of gallons billed in a year to all customers, multiplied by the commodity charge.

**Quick Check:** If your township bills users based on flow, analyzing the trends in flow use is needed. Many communities across the state are seeing decreases in billable flow, even as the number of users remains constant or in some cases, rises. This is a nationwide trend. People are conserving water due to many factors. It is important to analyze the three- to five-year trend of billable flow and use a conservative assumption in the cash flow based on this trend analysis.

Once all the various yearly revenues are totaled up for the various rates billed, the total revenue calculation should be compared to the latest audited revenues and this year's budget. The latest audited revenues should be adjusted by any rate increases implemented since the audit date for an accurate comparison. The comparison to the budget should be within a small margin. Performing this exercise and making sure that the calculation is within an acceptable error range is vitally important to the rate study process as these customer inputs will be used through the cash flow forecast period to manage the future system revenues.

**Quick Check:** To help the system operate more efficiently over time, a calculation can be done to determine the water loss on a water system or inflow and infiltration on a sewer system. These calculations should be performed on a yearly basis to track the amount of water loss and sewer inflow and infiltration on the systems. Monitoring these percentages to ensure that they do not increase over time is important. If the percentages are increasing, more analysis is needed to analyze if this is a system issue or if external factors apply.

For water loss, the calculation for determining this is:

$$1 - \left( \frac{\text{Yearly billable water gallons}}{\text{Yearly pumped gallons}} \right) \times 100 = \text{Percentage of water loss}$$

For inflow and infiltrations, the calculation is::

$$1 - \left( \frac{\text{Yearly billable sewer gallons}}{\text{Yearly treated gallons}} \right) \times 100 = \text{Percentage of inflow and infiltration}$$

## Step 6: Capital improvement and maintenance planning

One of the steps that can come from a culmination of multiple sources is the capital improvement and maintenance forecast. When planning, it is important to gather as much information as possible for this step. These forecasts can come from administrative staff, utility staff, consulting engineers, state regulators, etc. The more sources for information on wants and needs, the better.

**Quick Check:** Are you properly maintaining and improving your system? Since township systems are generally newer than their city/village neighboring systems, it is important to analyze how the other older systems in your region are maintained. Many city/village systems have been underinvested and undermaintained, causing large rate increases and debt over the last few years. Making sure to heed these warnings and implement an appropriate maintenance and improvement plan is vital for new township systems to not fall into that same cycle.

After gathering all the information, a scenario or number of scenarios are built out over the forecast period. The forecast period for the rate study is primarily determined by the length of capital improvement forecasting that can be gathered. Since the other inputs for the rate study can be gathered for any number of years, capital improvements dictate the forecast period. A longer forecast period is always recommended,

if possible (up to 20 years). Forecasting for a longer period can help the system determine a better long-term plan. It is important to forecast for at least five years so short-term decision-making doesn't result in inadequate system funding.

Short-term forecasting is often one of the biggest hindsight regrets when conducting a rate study. Communities that forecast for a longer period feel better prepared for the future, address user rate needs in a smoother fashion, and open themselves up to grants and better funding for capital improvements. Grants and subsidized funding for capital improvements can take years of planning, so it is important that all stakeholders are analyzing future system needs well in advance.

## Step 7: Development of the cash flow scenario(s)

Once the background information in the previous steps is gathered, it is time to draft the cash flow(s). The first step in a cash flow is building out the current fiscal year's expected cash flow. To build out the first section, start by taking the inputs from the proof of rates to revenue and compiling the expected revenues for the fiscal year. The next section of the cash flow builds out the expected expenses. First, subtract the current operating budget from Step 2. After subtracting the operating expenses, the current fiscal year expected cash flow is finalized by subtracting the fiscal year's debt payments from Step 4 and the expected capital improvements outlay from Step 6. The total should match the expected cash flow when developing the latest budget (without depreciation).

After developing the expected cash flow for the current fiscal year, the net cash flow is then added to the current cash and investments balances. When establishing what cash and investment balances to include in the analysis, the following general rules apply:

**Include:** Unrestricted cash and investments, board restricted cash and investments for capital improvements, restricted bond and interest redemption fund, restricted repair, replacement and improvement fund.

**Don't include:** Board-restricted cash and investments for purposes not included in the cash flow or restricted debt service reserve funds (if bonds are not paid off in the forecast period).

To build out the rest of the cash flow, it is important to forecast for the same duration as the capital improvement and maintenance forecast from Step 6. Forecast out the yearly revenues considering known user rate increases that are already adopted by the board. Next, subtract out the year-by-year operating expenses starting with the test year amount and adjusting by the multipliers from Step 3. Then, subtract the yearly debt payments from Step 4. Finally, insert the yearly capital improvement and maintenance forecast from Step 6.

From there, one of two conclusions can be reached. If the cash and investment balances remain within an acceptable range year by year, the rate study can be finalized. Often, the opposite is true. If the cash and investments balance dips below an acceptable amount, the art of a rate study comes into play. Although there are no set rules, one of a few adjustments will be needed. Delaying capital improvement investments, decreasing capital improvement investments (not usually

recommended), modeling debt for capital improvement investments or adjusting rate increases are all options to pursue. It is normally recommended to start with modeling debt for capital improvement investments and adjusting rate increases to see if an acceptable forecast can be reached.

If rate increases are forecasted, it is important to equitably distribute user rates across all customer classes and have an educated mix of fixed and variable rate revenues. Most communities should target around 20-30% of their rate revenues to come from fixed rate charges and 70-80% from variable rate charges. This should not be seen as a concrete recommendation for your township as there are many reasons this split could be different, including large variable rate revenue swings year to year, a high number of seasonal residents or a large industrial customer base. User rates cannot be designed to target a certain customer class, so having uniformity of rates for all customer classes is important.

If the amount of current fixed and variable rate revenue is optimal for your system, it is generally acceptable to adjust all user rates by the same percentage (commonly called an across-the-board increase) to garner the future revenues needed to adequately cash flow the system.

**Quick Check:** Does your scenario include inflationary rate increases? Inflationary rate increases create the most successful systems financially. It is extremely rare that a system should not implement inflationary rate increases. Inflationary increases help offset the effects of rising operating expenses, capital improvements coming in over-budget, conservation of water use, etc. Stakeholders generally prefer a smoother user rate track rather than large increases every so often as well.

## Step 8: Delivery and adoption

Once an acceptable cash flow scenario is reached, it is now time for the presentation and adoption. Important points to keep in mind for the presentation:

- Did the goals from the prelude step get met? If not, can the cash flow scenario be adjusted to accomplish all goals?
- The most successful presentations are understandable by all parties (administration, utility staff, board members, ratepayers, etc.)
- Discussion about how potential user rate increases affect a typical homeowner will be necessary
  - Use 4,500 gallons for expected water/sewer use per month (unless you know your typical user is different)
- To better understand the actual bill impact, focus on dollars and cents for the rate impact on the users rather than percentages. Comparisons of how your typical homeowner compares to others regionally or statewide may be politically necessary, but not always fair.
  - Not recommended to compare for financial purposes as there are too many system differences that may or may not be controllable (number of users; residential vs. commercial vs. industrial user base; grant dollars obtained for capital improvements; supplier vs. own system; historical reinvestment in system improvements; debt leveraging; geographic customer concentration; system elevations, etc.)

# cover story

The goal is to have all stakeholders of the system on the same page as to what user rates are needed for the forecast period and to adopt these rates.

## A plan for the future

Rate studies are not easy to perform and require a lot of artistic decision-making, rather than a set scientific or mathematical answer for all. It is important to perform a rate study internally or externally at least once every five years. Rate studies provide your township with a defensible basis for user rates, conformity with legal requirements, and a cohesive and understandable plan for the future. If your township is in between this timing or is not convinced that now is the right time for a rate study, consider implementing inflationary rate increases in the meantime. By the time the next rate study comes around, all stakeholders in your community will thank you.



**Andy Campbell**, CPA, Director, Baker Tilly Municipal Advisors, LLC

*With legal insights from Steve Mann, attorney with Miller Canfield and former Plymouth Charter Township (Wayne Co.) supervisor and trustee*

Contact Campbell at [andy.campbell@bakertilly.com](mailto:andy.campbell@bakertilly.com) or (517) 325-9655.

## Legal insight

The legal authority for townships to establish user rates and charges for utility systems, including water and sewer systems, is found in the Revenue Bond Act, Public Act 94 of 1933, as amended (MCL 141.101, *et seq.*). Note that the issuance of bonds is not required to exercise powers provided under the Revenue Bond Act. Specifically, MCL 141.121 requires that rates be set sufficient to pay for (i) administration, operation and maintenance of the system, (ii) debt service on bonds payable from the system, (iii) any reserves required for bonds, and (iv) any other necessary expenditure for the system as required by township ordinance.

It is important to note that to exercise powers granted under the Revenue Bond Act, such as establishing rates, fixing or revising rates, establishing new rate categories, MCL 141.106 requires the action to be taken by ordinance. The act expressly allows the ordinance to be adopted at a single meeting (two readings are not required). After approval by the township board, the ordinance must be published once in a newspaper of general circulation within the township. The act also defines ordinance to include a resolution. So, action could be taken by resolution, but the resolution would need to be published after adoption and otherwise conform to the requirements of MCL 141.106.

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# MTA's 2023 Board of Review Training

Under Public Act 660 of 2018, every board of review member (and alternate) must complete State Tax Commission-approved training at least once every two years. **MTA can help! We're offering both in-person and online Board of Review Training this February.** You can choose from two classes, one that satisfies the training requirement OR another, more advanced class that explores common trouble spots, hot topics and other issues encountered by boards of review. You'll walk away with critical insights, even if you've been on the board of review for years! Class takeaways are described at right.

Class participants will receive comprehensive handouts and resource materials, including samples, updated forms and bulletins, plus guidance and information created specifically for the board of review. (PA 660 Required Training meets state training requirements. Beyond the Basics does not, but has been submitted for assessors renewal credit. Watch MTA emails and website for approval confirmation.)

**Join us in person!** Both classes will be held concurrently. Dates and locations appear below. Check-in and lunch begin at 11 a.m. Sessions are held from noon to 4 p.m.

**Feb. 1:** Fetzer Center at WMU, Kalamazoo

**Feb. 2:** Comfort Inn & Village Conference Center, Chelsea

**Feb. 7:** Memorial Union at MTU, Houghton

**Feb. 8:** Island Resort & Conference Center, Harris

**Feb. 14:** Alpena Events Complex (APlex), Alpena

**Feb. 15:** Treetops Resort Conference Center, Gaylord

**Feb. 16:** Quality Inn Forward Conference Center, West Branch

**Feb. 21:** LCC West Campus, Lansing

**Feb. 22:** Comfort Inn Conference Center, Mt. Pleasant

**Feb. 23:** Evergreen Resort, Cadillac

**Feb. 28:** Bavarian Inn Lodge, Frankenmuth

**Prefer to join us online?** Choose from one of the following options:

PA 660 Required Training for Board of Review Members, held:

Feb. 10, 1-5 p.m., Feb. 27, 8 a.m. to noon OR March 2, 9 a.m.-1 p.m.

Beyond the Basics: Management of the Board of Review, held Feb. 27, 1-5 p.m.

We're offering two different classes this year to meet you where you're at in your learning curve. Choose from:

## PA 660 Required Training for Board of Review Members

(Meets the STC's required training requirement)

- Overview of the board's role and statutory authority
- How to handle protests
- July and December boards of review
- Key items for 2023

OR

## Beyond the Basics: Management of the Board of Review

(Pending STC approval for assessors renewal credit)

- Key points of the new STC assessment roll audit
- What goes in the minutes and on the agenda
- Tips and tricks: Handling paperwork and forms
- What you need to know about the Open Meetings Act
- Key questions: What can you answer, when to involve your assessor
- 2023 trouble-spots and hot topics

*Instructor varies by location: Cindy Dodge, MCAO, MTA Member Information Services Liaison; Shila Kiander, MAAO, Director, Mecosta County Equalization; Debby Ring, MMAO; and Laurie Spencer, MMAO, Presque Isle Township (Presque Isle Co.) Assessor*

**Continue the learning with MTA's Board of Review Guide:** Registrants may purchase the 2023 edition for \$34.50/book (member rate only; non-members, call for rates) when registering for the class. Books will be distributed on-site or shipped to online registrants. Online registrants, please add \$5 shipping/handling for orders up to \$150; \$10 for orders up to \$350.

**Need to cancel, substitute or switch classes?** Written cancellation requests received at MTA at least two weeks before the event date will receive a full refund. No refunds will be issued thereafter. In-person registrations can be switched to online upon timely request. 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.

## Board of Review Training Registration Form

**Must include which session EACH person will attend.**

Township \_\_\_\_\_ County \_\_\_\_\_

Name & Title \_\_\_\_\_ Email (required for online training) \_\_\_\_\_

Attending:  PA 660 Required Training OR  Beyond the Basics **Add a book:**  Yes  No

Name & Title \_\_\_\_\_ Email (required for online training) \_\_\_\_\_

Attending:  PA 660 Required Training OR  Beyond the Basics **Add a book:**  Yes  No

Name & Title \_\_\_\_\_ Email (required for online training) \_\_\_\_\_

Attending:  PA 660 Required Training OR  Beyond the Basics **Add a book:**  Yes  No

Name & Title \_\_\_\_\_ Email (required for online training) \_\_\_\_\_

Attending:  PA 660 Required Training OR  Beyond the Basics **Add a book:**  Yes  No

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

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

Card # \_\_\_\_\_ CSV (3-digit code) \_\_\_\_\_ Expires \_\_\_\_\_

Print Card Holder's Name \_\_\_\_\_ Signature \_\_\_\_\_

### Choose your date/method of participation:

#### In-Person Training

- |  |  |
|--|--|
| <input type="checkbox"/> Feb. 1: Kalamazoo | <input type="checkbox"/> Feb. 15: Gaylord      |
| <input type="checkbox"/> Feb. 2: Chelsea   | <input type="checkbox"/> Feb. 16: West Branch  |
| <input type="checkbox"/> Feb. 7: Houghton  | <input type="checkbox"/> Feb. 21: Lansing      |
| <input type="checkbox"/> Feb. 8: Harris    | <input type="checkbox"/> Feb. 22: Mt. Pleasant |
| <input type="checkbox"/> Feb. 14: Alpena   | <input type="checkbox"/> Feb. 23: Cadillac     |
|  | <input type="checkbox"/> Feb. 28: Frankenmuth  |

#### Online Training

- |   |   |
|---|---|
| <input type="checkbox"/> Feb. 10: PA 660 Required | <input type="checkbox"/> Feb. 27: Beyond the Basics |
| <input type="checkbox"/> Feb. 27: PA 660 Required | <input type="checkbox"/> March 2: PA 660 Required   |

*Those taking the required training online must participate live, keep their cameras on during class and complete a quiz at the end of to receive certification.*

**Early-bird Rate\*:** \$100/person Expires two weeks prior to event date  
Premium subscribers pay \$80/person\*\*

**Regular Rate\*:** \$125/person Begins two weeks from event date  
Premium subscribers pay \$100/person\*\*

**On-site Rate\*:** \$150/person Applies one week prior to event date  
Premium subscribers pay \$120/person\*\*

\_\_\_\_ (# registrants) x \$ \_\_\_\_\_ (rate) = \$ \_\_\_\_\_

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

AMOUNT ENCLOSED = \$ \_\_\_\_\_

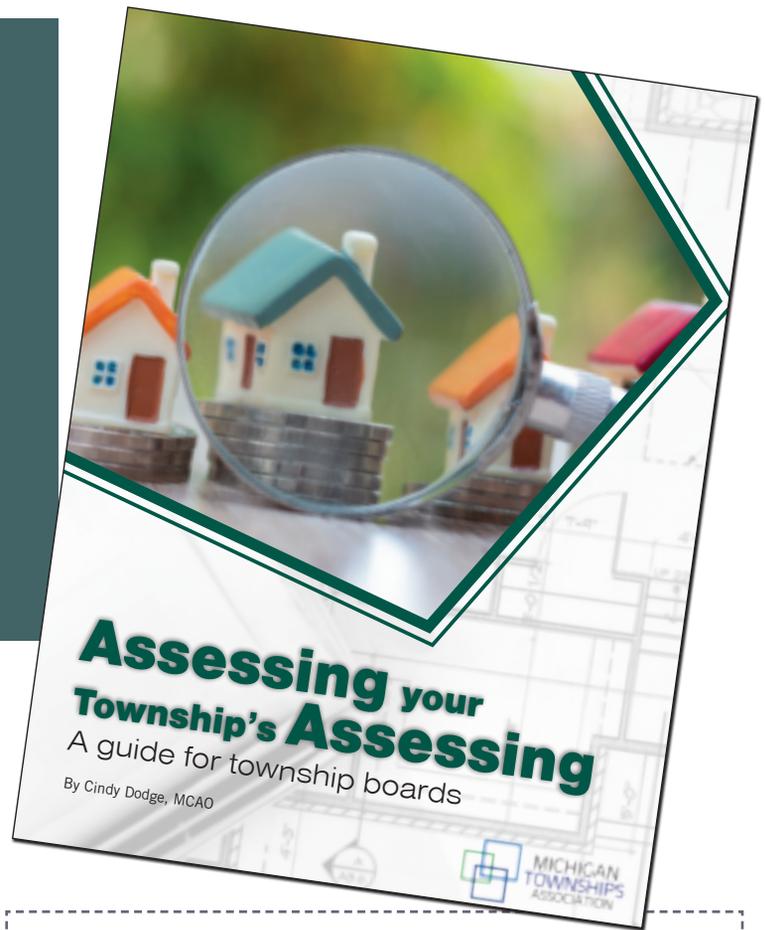
\*Rate applies to MTA members; non-members, call MTA for rates.

\*\*Premium subscribers are townships that have purchased an MTA Online subscription at the Premium level. Find out if your township is a premium subscriber at [www.michigantownships.org/learning/mta-online](http://www.michigantownships.org/learning/mta-online).



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](http://www.michigantownships.org). Questions? Call (517) 321-6467, ext. 221

MTA has an  
**ALL-NEW** publication:  
*Assessing Your  
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 TODAY!**



**Property assessment is a core responsibility for Michigan townships, and all townships must focus on excellence in this area.** The board of every township of any size, shape or financial status must oversee and budget appropriately for proper assessing. The ultimate responsibility for this essential township function lies with the township board. **This book will help you understand what that responsibility looks like in practice.**

Authored by Cindy Dodge, MTA Member Information Services liaison and a certified assessor, this brand-new MTA resource covers the entire property assessment process—from why assessing in Michigan looks like it does, to building your township's assessing team, recordkeeping to equalization, and everything in between. This is the only book of its kind geared specifically to township oversight of property assessing.

Written in an accessible yet comprehensive style, this book is a must-have for every township. **Order your copy now!**

**Price is \$43 for MTA members;  
 \$60 for non-members**  
*(includes shipping & handling!)*



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(please print neatly)

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County \_\_\_\_\_

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Assessing Your Township's Assessing

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 \$60 non-member price

Total \$

CHOOSE PAYMENT TYPE

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MasterCard or Visa # \_\_\_\_\_

CSV (3-digit code) \_\_\_\_\_ Exp. \_\_\_\_/\_\_\_\_

\_\_\_\_\_  
 Authorizing Signature

Return this order form to MTA, PO Box 80078, Lansing, MI 48908-0078, fax to (517) 321-8908 or email to [elsa@michigantownships.org](mailto:elsa@michigantownships.org), or order on the online Store at [www.michigantownships.org](http://www.michigantownships.org).

# upcoming MTA workshop

## REGISTRATION INFORMATION

### Board Authorities, Responsibilities & Roles

Explore aspects of township government that *every* township official — whether you are newly elected or have served for years—should know at this full-day class being held in conjunction with MTA's Annual Conference & Expo. Join us **April 17** from 9 a.m. to 3:50 p.m. for this pre-Conference class, which includes continental breakfast and lunch. You'll walk away with insights into who does what, including how the township team works together to get it all done.

Every board member has equal authority and responsibility at the head table. We'll review a township board's authority and take you on a deep dive into the key areas where you and your board exercise important policy decisions. You'll get practical tips on keeping a productive focus on what matters most. Topics include:

- **Board authority:** Who decides what a township will do—and how?
- **Enabling statutes:** Where do townships get their authority? What *must* townships do? What *may* a board choose to do?
- **Revenue sources:** How are townships funded? What options exist?
- **Working with other local governments:** Options for boards to make effective and productive partnerships
- **Lawful expenditures:** What may townships pay for?
- **Administrative responsibilities:** Getting things done by balancing statutory duties with township responsibilities
- **Board roles:** Who does what? What about duties that are not statutorily assigned?
- **Township roles:** Who sets the board agenda? Who is appointed Freedom of Information Act coordinator? What about the website, township security and all those other functions?
- **The power of local engagement:** Why it's important, what tools you can use and how you can make a difference

State law assigns each elected official specific duties and responsibilities, and sets forth rules and guidelines. But there are many routine actions and decisions not governed by statute. We'll help you get a handle on who does what, from managing your township's day-to-day operations to handling public funds, financial reporting and so much more!

*Presenters: Judy Allen, MTA Director of Government Relations; Cindy Dodge, MTA Member Information Services Liaison; and Catherine Mullhaupt, MTA Staff Attorney*



## Board Authorities, Responsibilities & Roles Registration Form

Township \_\_\_\_\_ County \_\_\_\_\_

Telephone \_\_\_\_\_ Email \_\_\_\_\_

Name \_\_\_\_\_ Title \_\_\_\_\_

Name \_\_\_\_\_ Title \_\_\_\_\_

Name \_\_\_\_\_ Title \_\_\_\_\_

- Early-bird Rate\***: Expires March 20.  
\$125/person (*Premium subscribers pay \$100/person\*\**)
- Regular Rate\***: March 21 to April 3  
\$150/person (*Premium subscribers pay \$120/person\*\**)
- On-site Rate\***: After Dec. 3  
\$175/person (*Premium subscribers pay \$140/person\*\**)

\_\_\_\_\_ (# registered) x \$ \_\_\_\_\_ (rate\*)  
AMOUNT ENCLOSED = \$ \_\_\_\_\_

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

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

Check enclosed (payable to MTA)

Charge to: (circle one)      MasterCard      VISA

Card # \_\_\_\_\_ Expires \_\_\_\_\_

Print Card Holder's Name \_\_\_\_\_ CSV (3-digit code) \_\_\_\_\_ Signature \_\_\_\_\_

*\*\*Premium subscribers are townships that have purchased an online learning subscription to MTA Online at the Premium level. Find out if your township is a premium subscriber at [www.michigantownships.org/learning/mta-online](http://www.michigantownships.org/learning/mta-online).*



Send completed registration form with payment to MTA, P.O. Box 80078, Lansing, MI 48908-0078, fax to: (517) 321-8908 or register online at <https://bit.ly/MTAConf23> (select "pre-Conference only" to choose just this class). Already registered for our 2023 Conference? It's not too late to add it! Visit <https://bit.ly/MTAPreConf> for online instructions OR use this form.

# Pass it on

Community unites around township library, helps it move—one book at a time

**A**t a time when there are often far too many signs of divisiveness in communities across the nation, just the opposite occurred on a bright fall weekend afternoon in **Superior Charter Township** (Washtenaw Co.), where hundreds gathered together to form a human chain to fill the shelves of their new library.

More than 200 volunteers showed up at the old library to form a human chain to transfer the library's book collection to the newly constructed library building nearby. Many began lining up about 1:45 p.m. By 2:10 p.m., a book entitled *Pass It On* by author Marilyn Sadler was heading down the human chain with a GoPro camera attached. It was a special way to record the moment, suggested by youth librarian **Nicole Russell**.

"We attached a GoPro to the picture book *Pass It On*, which is a story about the game telephone, where you start with one thing and it kind of changes to the end," Russell said. "Which is where we are now—we're starting with this little bitty building, and we're moving to something much grander, much larger, and much more accessible to the people in our community."

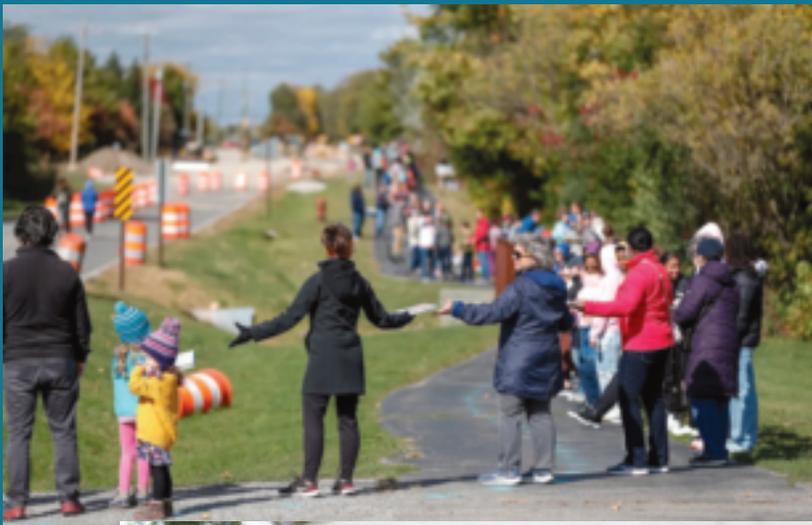
As the book was passed along, residents were able to record messages, saying hello to the new building, goodbye to the old building, or simply a message of greeting and unity.

## **A long time coming**

In 2006, Superior Charter Township joined the Ypsilanti District Library (YDL) group, and what was supposed to be a temporary stay in one of the rooms of a firehouse became a 15-year stint. The small library had only 4,000 books and just a few desktop computers. Residents needed and wanted more, but delays from the Great Recession through the pandemic had put the project on hold—that is until recently.

The new location is almost 6,000 square feet bigger than the old location, providing space for new amenities such as bigger book collections, educational gardens, a new drive-up service for dropping off books, more computers, and a fan favorite: new meeting rooms.

"It's been a long time coming," said **Mary Garboden**, the public service administrator for YDL-Superior branch. "Everybody's super excited. One of the features that people are the most excited about are the meeting rooms because our former location didn't have any space that was closed off."



Plans for a 650-foot interactive ground mural, created by a local artist, are also in the works, with hopes for completion by April or May. Residents were not only invited to share their input on a theme and features of the mural, but were also invited to work alongside the artist in the actual creation of the piece.

On Nov. 14, the doors of Superior Charter Township's new library finally opened after roughly 15 years of efforts and planning for a more spacious building chock full of amenities. And residents, including Corrie Root, are excited about their new 7,800-square-foot, built-from-the-ground-up library.

"I think it's wonderful," said Root, who took part in the Saturday book chain. "We have been waiting for the new library for quite some time. [It] has been lovely ... in the fire station. But we need more space."

Root only lives a couple of miles away from the library building, and said it was only right she came and showed support. "We wanted to come and support the library," she added. "We've made some contributions to the new branch and wanted to [help with the move] and be part of that."

### Bringing a community together

Not only did residents come out to support the move but members from organizations like Second Baptist Church, based in nearby Ypsilanti, joined in as well. Church volunteer Jackie Hickmon said the organization was drawn to the event's positivity. "We hear so much negativity in the world

today," she said. "To see a community of diverse individuals from diverse backgrounds come together, that's really what community is all about."

**Sam Killian**, YDL community relations specialist, said that everyone is quite excited about the move.

"Here we are ... and we're finally opening the new space that we had intended to open for almost 15 years at this point," Killian said. "[We're] obviously really excited about what this is going to bring to the neighborhoods [near the new library location]. This means that now in our service area, everybody in the district is ... within a 10-minute drive of a full-service library and connected to all the resources that everybody needs here."

### Coming together to celebrate

The Superior Library group aimed to raise \$2 million for the new building, and with the help of fundraising and donations, have achieved all but \$100,000 of their goal. Fundraising efforts continue.

The old location returned to its former duty as a space for the Superior Township Fire Department, while just a few miles away, the new library has opened its doors six days a week. A ribbon-cutting ceremony was held in November, with events in the new space taking place throughout the entire week, providing even more opportunities for the community to celebrate its new library—together.

This article is excerpted and reprinted from an article, authored by Chandra Fleming, published Oct. 9, 2022, in the *Detroit Free Press*.

# aroundthestate

townships in the spotlight



## Norwich Township

**R**ich in history, **Norwich Township** (Newaygo Co.) was organized in January 1872, making it the 15th township in the county. Before that time, the township had been a part of **Big Prairie Township**. In celebration of the township's 150-year anniversary, Treasurer **Phyllis Carlson** compiled a booklet of township history for residents. The content of the booklet were used for this article.



During the 1880s, three unincorporated villages—Woodville, Lumberton and Hungerford—were thriving parts of the township. The communities were connected by the railroad, which ran from Muskegon to Big Rapids.

Woodville spread from Norwich Township into nearby **Monroe Township**. The settlement grew rapidly, due to the availability of timber. By 1883, the township included six school buildings and three churches. Woodville Church was rebuilt after a fire in 1889. Years later, the adjacent cemetery was sold to Monroe Township for \$12. The church, called the Little White Church on the Hill, still serves its congregation today. Woodville continues as an active community today, due in part to the general store that provides a gathering place.

As a result of the widespread lumbering operations at Lumberton, it was referred to as “lumber town.” The population grew to 248 by 1884, but disaster soon struck when



the village's entire lumber operation was destroyed by fire. Within just a few years, its railroad station and post office both closed.

Hungerford also began as a lumber camp, and the completion of the Chicago & Western Michigan Railroad advanced the lumber industry in the entire area. Hungerford was a stop along the railroad, with trains traveling through four times a day. At the peak of the lumber boom, Hungerford had a population of 362. Stockyards were built to hold the hundreds of sheep brought to the area to graze in a 5,000-acre area known as the Sheep Ranch. Today, this area is part of the Hungerford Recreation Area in the National Forest System. Hungerford became a ghost town by 1926. A privately owned labyrinth garden is also located nearby, with additional woodland trails.





One  
Voice

# MTA EDUCATIONAL CONFERENCE & EXPO

APRIL 17-20, 2023 | GRAND TRAVERSE RESORT, ACME TOWNSHIP

Our annual event, returning to the **Grand Traverse Resort April 17-20**, is dedicated to showcasing and honoring the power of townships speaking with **One Voice**. Whether it's your board speaking as one while serving your community, or leaders from Michigan's 1,240 townships assembling as one advocate when reaching out to lawmakers, there is no question—township officials are an undeniable, powerful force when they unite with **One Voice**.

Together, we are stronger. Together, we can inspire confidence and change in our communities, region and state. Our 2023 Annual Conference will show you how. The event includes:

- **40+ breakout and plenary 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.
- **Pre-Conference classes**, including *Assessors Renewal: Assessing Your Relationships, Board Authorities, Responsibilities & Roles* and *Managing Your Township Team* as well as our *Legal Institute*.
- **Networking opportunities**, including our Annual Banquet. Don't miss the "3-D" Welcoming Reception (*sponsored by Bendzinski & Co.*), complimentary breakfast on Tuesday and Wednesday for all attendees (*sponsored by Consumers Energy and Michigan CLASS*), Networking Lounge (*sponsored by Rehmann*), Roaring '20s Fun Night (*sponsored by Michigan Township Participating Plan*), and Afterglow Reception (*sponsored by Burnham & Flower Insurance Group*).



## REGISTER TODAY!

To learn more, download a registration brochure or register online, visit [www.michigantownships.org/conference](http://www.michigantownships.org/conference). Early-bird rates end **March 20**.

After registering, reserve your hotel room at [www.grandconnection.com/mta2023](http://www.grandconnection.com/mta2023).

Can't make it in person or prefer to take part online from your home or office?



**Our Virtual Conference is for you!**

**Watch us live**—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 2023.

**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 time slot on April 18 and 19—you can watch live (and get your questions answered!) and/or watch recordings of all 10 sessions after the event!

**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 up to a 20% discount over regular rates when you order by July 31.

**MTA Expo info**—Get contact information for exhibitors who can offer tools and products to improve or enhance programs, systems and services in your community.

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