

# Township Focus

FEBRUARY 2024

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

## Challenges and opportunities Michigan's path to a prosperous future

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## Michigan's path to a prosperous future leads through our townships

There is a great deal of focus at both the state and local level on Michigan's future, our population growth and our economic success—for current Michiganders, future generations and attracting new residents to our state. I truly believe that Michigan's townships will provide the place, people and resources for Michigan's path to prosperity.

Townships are—and have long been—the connecting fibers of our state, bridging communities, residents, workers and economies, from the Marquette ore docks to Detroit factories, and all regions in between. Townships are the preferred local government by a majority of Michigan's residents. They connect and supply both large and small economic drivers across the state, including the agriculture industry that feeds our own and millions around the country and the world, and deliver essential public services to provide the quality of life our residents deserve.

Starting from these perspectives, I looked forward to the Citizens Research Council of Michigan's (CRC) recent work on the challenges and opportunities for a prosperous future for Michigan. We asked CRC President Eric Lupher to share their insights and perspectives in this month's cover story, drawn from five CRC papers on the economic, demographic, workforce, infrastructure, environment and public services aspects they considered. The CRC is a non-partisan research group that has helped inform Michigan public policy decision-making for over 100 years. MTA has been a long-time resource for the CRC by providing introductions to members and sharing data and policy perspectives. I serve on the CRC Board of Directors and welcome your thoughts on their work ([neil@michigantownships.org](mailto:neil@michigantownships.org)).

Our cover story and the CRC papers are helpful to consider how to strengthen and improve Michigan, which are conversations that have been underway for 200 years. The article isn't intended to be a detailed playbook for township officials on achieving the envisioned future. Eric and his colleagues describe the research results as their vision for working toward a prosperous future for Michigan—looking back at policy decisions and national trends and statistics that helped shape where we are now, and that can influence our future. In the article, Eric points to factors including cuts in state shared revenues, lower government revenues, declining population

and lower educational attainment; Michigan shows up near the bottom of many measures when compared to other states.

A central CRC concept is that because Michigan has comparatively lower taxes than other higher-ranked states, it has underinvested in infrastructure, services and resources to attract and retain people. They highlight taxing limitations in both revenue options and rates, which are seen as restricting the state and local governments from being able to make the public services and asset investments helpful to attraction and retention.

Local governments' dependence on state finances, particularly state-shared revenues, is extensively described with year-to-year variability being a significant challenge to all governments. MTA has been strongly advocating for creation of a "revenue sharing trust fund" to return all local governments to receive statutory revenue sharing and make their budgetary inclusion of the revenues more predictable.

The views in the article and research papers are those of the CRC and their partners, not MTA. MTA policy and perspectives align with some of what is presented. Township officials should be aware that increased collaboration or even regionalization of service provisions are among the conversations. MTA is firmly in support of local control and townships' ability to continue to provide services and programs as best fits their community and to meet the needs and desires of their residents. Townships must continue to lead with forethought and innovation to meet these needs as we navigate changing societal, economic and political environments.

MTA has previously offered numerous articles, workshops, Annual Conference sessions and other resources on creating a sense of place and vibrant communities, increasing community engagement, and offering services and programs tailored to your township's needs. You can find these on our website. As more than five million residents continue to call townships home, our state's future can indeed look prosperous—with townships taking a lead to serve a vibrant Michigan.



Neil

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## allied service provider index



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Official Publication of the Michigan Townships Association

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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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### Michigan's path to a prosperous future leads through our townships

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### Michigan's path to a prosperous future: Challenges and opportunities

For years, Michigan grew and prospered as a world leader in innovation and 20th century manufacturing. However, for the past five decades, the state has been losing ground. How did we get here—and what policies and actions, at the state and local levels, can help Michigan regain a path to prosperity?

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### Northville Charter Township is the first Michigan municipality named a 'Top Workplace'

One township has made history as the first municipality in the state to be awarded a Top Workplaces honor recognizing outstanding employers.

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## ARPA UPDATE

### New ARPA ‘obligation’ interim rule; April 30 reporting reminder



In late 2023, the U.S. Department of Treasury issued an “Obligation Interim Final Rule” in response to questions and comments regarding obligation of State and Local Fiscal Recovery Funds (SLFRF) through the American Rescue Plan Act (ARPA).

“Obligation,” according to Treasury, continues to mean “an order placed for property and services and entry

into contracts, subawards, and similar transactions that require payment.” Under the interim rule, “obligation” now also expands ARPA funds to cover costs related to reporting and compliance requirements, including subrecipient monitoring; single audit costs; record retention and internal control requirements; property standards; environmental compliance requirements; and civil rights and nondiscrimination requirements.

The interim final rule does not alter any deadlines for ARPA fund **obligations** (by end of 2024) or **expenditures** (by the end of 2026), nor does it alter eligible use categories.

#### Reporting reminder

As a reminder, all non-entitlement units of government (NEUs—all but eight of Michigan’s largest townships)—that accepted 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. The reporting portal opens around April 1.

Resources are available on MTA’s “Federal COVID Relief” webpage [www.michigantownships.org/covidrelief.asp](http://www.michigantownships.org/covidrelief.asp), and the state’s ARPA webpage, [www.michigan.gov/arpa](http://www.michigan.gov/arpa). A “Self-Service Resources” page on U.S. Treasury’s State and Local Fiscal Recovery Funds website includes guidance and frequently asked questions (search for “SLFRF Self-Service Resources” on <https://home.treasury.gov>). ARPA funds can also be used to hire a consultant—such as your township’s auditor—to assist with or complete your ARPA reporting.

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 uses a Unique Entity ID instead of a DUNS number. Visit [www.SAM.gov](http://www.SAM.gov) for more information.)

## NEW RATE

### IRS mileage rate for 2024 set at 67 cents

The Internal Revenue Service has increased the optional standard mileage rate for 2024 to 67 cents per mile, up from the 65.5 cents per mile rate in 2023.

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.

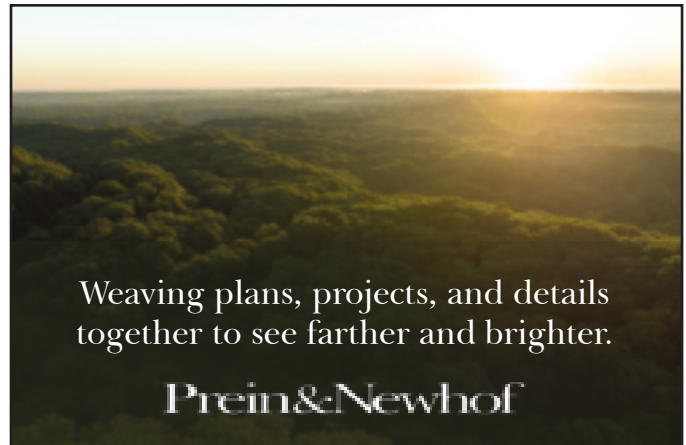
These rates apply to electric and hybrid-electric automobiles as well as gasoline and diesel-powered vehicles.



## ATTENTION TREASURERS

### February tax collection office hours reminder

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. The last day to pay 2023 property taxes without incurring any interest or penalty is **Wednesday, Feb. 14, 2024**. Treasurers **may** choose to hold office hours. The last day to pay 2023 property taxes before they are returned as delinquent is **Thursday, Feb. 29, 2024** (the last day of February). (MCL 211.45) Treasurers **must** hold office hours.



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**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; login is required).

**Early voting begins in February**—The Feb. 27 presidential primary marks the first election with nine days of required early voting. MTA has shared information with our members on this new requirement (for statewide and federal elections only, and optional for other elections) since Proposal 2022-2 was approved by Michigan voters in November 2022. Visit MTA’s “Proposal 2 Implementation” webpage on [www.michigantownships.org](http://www.michigantownships.org) (click on “MTA On the Issues” under the “Advocacy” tab) for helpful resources and links.



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Read our blog on this topic and many others!

## 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 **Friday, March 1**.

Download the scholarship application at [www.michigantownships.org/learning/tga](http://www.michigantownships.org/learning/tga), or call (517) 321-6467, ext. 234 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 **Friday, 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



### Michigan Township Participating Plan

## Insurance solutions and risk control support for public entities

Advertorial

Since 1985, the Michigan Township Participating Plan (Par Plan) has exclusively safeguarded Michigan public entities as a specialized provider of property and casualty insurance. The largest Public Act 138 program in Michigan, the Par Plan works with a network of local agents to provide insurance solutions to townships, villages and special districts of all types.



The Par Plan's dedication to serving members extends far beyond insurance coverages. Its risk control team of public sector professionals helps members reduce exposure through a wide range of services and resources. Par Plan membership benefits include:

- A risk reduction program that includes financial assistance for education that enhances public entity administration and grant opportunities
- HR MUNI™—no-cost, human resources compliance support for public entities that includes unlimited, real-time advice from experienced HR professionals and/or employment attorneys
- Sharing in the rewards from strong risk management through an annual dividend program

"Recognizing the needs of every member is the cornerstone of the Par Plan," said Jennifer Venema, Par Plan administrator. "We are proud to partner with MTA as an Allied Service Provider and support Michigan public entities through customized coverages, risk control support and personal service."

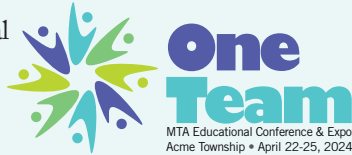
Administered by Tokio Marine HCC—Public Risk Group in Auburn Hills, the Par Plan benefits from being part of one of the world's largest insurance companies—one with excellent industry ratings, including an A.M. Best rating of A++ (Superior). For more information, visit [www.theparplan.com](http://www.theparplan.com) or call (248) 371-3100.

Opinions expressed within do not represent the views of MTA, its Board or members. Participation in the Allied Service Provider program does not constitute or imply MTA's endorsement of the company or its products/services. For more information, visit the Par Plan's booth at the 2024 MTA Expo, or attend the Business Solution Session, "Improving Law Enforcement Transparency and Accountability with Accreditation" on April 23 at MTA's 2024 Annual Conference. To learn more about Allied Service Providers, turn to page 2 or visit the Allied Service Provider Directory and program webpages at [www.michigantownships.org](http://www.michigantownships.org).



## Volunteers needed for 2024 Conference

Attending MTA's 2024 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.

## Two caucus elections to be held at 2024 Conference to elect new district directors to MTA Board

Two caucus elections will be held April 23 during the 2024 MTA Annual Conference at the Grand Traverse Resort, to elect new directors to the MTA Board of Directors. Caucuses will be held for **District 11**, which encompasses Lake, Mason and Oceana Counties; and **District 20**, which encompasses Clinton, Eaton and Ingham Counties. Elected officials from MTA-member townships in Districts 11 and 20 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. Per MTA Bylaws, candidates must have completed at least one full elected term as a township official to qualify. The time and location for the caucus election will be published in the Conference program received on-site.

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:  
**Feb. 14 from noon to 1 p.m.**

### The Role of the FOIA Coordinator

All townships must comply with the Freedom of Information Act regarding access to township records. But **who** does what when a FOIA request comes in? **STOP**—Don't just hand this off to the clerk! Nobody is "off the hook," even in the smallest township. **Spoiler alert:** It's not automatically the clerk's job to handle FOIA requests. We'll discuss what can **only** be done by the FOIA coordinator, and how everyone else should assist the FOIA coordinator in responding to requests.

**Register at <https://bit.ly/NYKmta> for just \$25 per session!**

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## mta events | February

1	Board of Review Training workshop, Lansing
6	Board of Review Training workshop, Alpena
7	Board of Review Training workshop, Gaylord
8	Board of Review Training workshop, West Branch
13	Online Board of Review Training—PA 660 Required Training
14	Board of Review Training workshop, Mt. Pleasant Now You Know lunchtime webinar—Role of the FOIA Coordinator
15	Board of Review Training workshop, Cadillac
20	Board of Review Training workshop, Marquette
21	Board of Review Training workshop, St. Ignace
26	Online Board of Review Training—PA 660 Required Training
27	Board of Review Training workshop, Ann Arbor
28	Board of Review Training workshop, Kalamazoo

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## FEBRUARY

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

**6** Deadline for precinct inspectors for Feb. 27 presidential primary to be appointed by local election commission. (MCL 168.674)

Deadline of notice of early voting site for Feb. 27 presidential primary to be provided when temporary changes needed to early voting site. (MCL 168.662)

**9** Deadline to post notice on website (if available) and in clerk's office of location, dates, hours and number of election inspectors for absent voter (AV) counting place if processing and tabulating AV ballots before Election Day. (MCL 168.765a) *(Revised notice must be posted by Feb. 16)*

**12** Deadline to register by mail or online and be eligible to vote in Feb. 27 presidential primary. (MCL 168.497)

Deadline for public logic and accuracy test to be conducted by applicable election commission for Feb. 27 presidential primary. (MCL 168.720j) Notice must be published at least 48 hours before test. (MCL 168.798, R 168.778)

**13** In-person registration for Feb. 27 presidential primary with local clerk with proof of residency allowed between this date and day before Election Day. (MCL 168.497)

Ballot wording of proposals qualified to appear on May 7

ballot certified to local or county clerks by 4 p.m. (MCL 168.646a)

**14** Township board may waive 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. (MCL 211.59(3)) If statements are not mailed by Dec. 31, 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 collection of 2023 summer taxes until this date for qualified property owners who filed intent. (MCL 211.51(2))

Local clerks receiving May 7 ballot wording must forward to county clerk. (MCL 168.646a)

**16** On or before the third Monday in February. Deadline for county equalization director to publish in a newspaper tentative equalization ratios and estimated state equalized value multipliers for 2024, and to

provide a copy to each assessor and board of review in the county. All notices of board of review meetings must give the tentative ratios and estimated multipliers pertaining to their jurisdiction. (MCL 211.34a(1))

Write-in candidates for Feb. 27 presidential primary file declaration of intent form to the respective filing official by 4 p.m. (MCL 168.737a)

By 5 p.m. Deadline for electors to submit a written request to spoil their AV ballot for Feb. 27 presidential primary and receive a new ballot by mail, or who have returned their AV ballot to submit written request to spoil their AV ballot and receive a new AV ballot in the clerk's office. (MCLs 168.765b(1), 168.765b(3))

**17** Begin mandatory period of early voting for Feb. 27 presidential primary. (Mich. Const. Art II Sec. 4)

**19** Townships with population of at least 5,000 may begin processing and tabulating AV ballots. (MCL 168.765a)

**20** Not later than Feb. 20. Deadline for payments to municipalities from 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))

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

Form 5819 *Qualified Heavy Equipment Rental Personal Property Exemption Claim* must be completed and delivered to local unit assessor not later than Feb. 20 (postmark is acceptable) for each personal property parcel for which qualified heavy equipment personal property exemption is being claimed for 2023. (MCL 211.9p(2)(e))

Form 632 *2024 Personal Property Statement* must be completed and delivered to local unit assessor not later than Feb. 20 (postmark acceptable). (MCL 211.19(2))

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))

Notice of Feb. 27 presidential primary published. One notice required. (MCL 168.653a)

**22** Beginning of period when clerk must verify or reject AV ballot application or return envelope for Feb. 27 presidential primary by the end of the calendar day the application or envelope is received. (MCL 168.766b)

Beginning of period for regular inspection for May 7 election of AV drop boxes to ensure compliance with requirements, and of period for required video monitoring of AV drop boxes (for all drop boxes ordered and installed after Oct. 1, 2020) (MCL 168.761d)

**23** Township that establishes Election Day vote center for Feb. 27 presidential primary must post notice of

establishment and location on website and in clerk's office.

**Until 4 p.m.** Deadline for applicant to cure signature deficiency on application to receive an AV ballot for Feb. 27 presidential primary by first-class mail. (MCL 168.761)

**Until 5 p.m.** Deadline to send an AV ballot for Feb. 27 presidential primary to applicant by first-class mail. (MCL 168.761)

Clerk must post on website location where precinct canvass of early votes for the township will take place and time precinct canvass will begin. (MCL 168.720j)

Electors who have lost their absentee ballot for Feb. 27 presidential primary or not yet received their ballot in the mail can submit a written request until 5 p.m. to spoil their AV ballot and receive a new AV ballot by mail. (MCL 168.765b(5))

**25** Last day of early voting for Feb. 27 presidential primary. (Mich. Const. Art. II Sec. 4)

**26** Electors who lost or have not yet received their AV ballot for Feb. 27 presidential primary in the mail may submit a written request to spoil their AV ballot and receive a new AV ballot in the clerk's office until 4 p.m. (MCL 168.765b(7))

Registered voter may apply for AV ballot for Feb. 27 presidential primary in person at the clerk's office until 4 p.m. (MCL 168.759)

Any township may begin processing and tabulating AV ballots. (MCL 168.765a)

**27** Emergency AV voting for presidential primary ends at 4 p.m. (MCL 168.759b)

Individual registering to vote or updating voter registration address may apply until 8 p.m.

for AV ballot in person at the clerk's office. (MCL 168.759)

Presidential primary.

## By 28

Deadline for municipalities to report inaccurate 2023 commercial personal property and industrial personal property taxable values on Form 5651 *Correction of 2023 Personal Property Taxable Values Used for 2023 Personal Property Tax Reimbursement Calculations* to the county equalization director. (MCL 123.1358(5)(e))

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

Last day for local treasurers to collect 2023 property taxes. (MCL 211.78a)

Boards of county canvassers meet to canvass presidential primary by 9 a.m. (MCL 168.821)

## MARCH

**1** **Until 5 p.m.** Deadline for voter to cure signature on AV ballot return envelope for Feb. 27 presidential primary. (MCL 168.766)

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

Local units turn over 2023 delinquent taxes to county treasurer. (MCL 211.78a(2))

**4** Deadline for ballot submitted by a military or overseas voter and postmarked on or before Feb. 27 election to be deemed timely received and counted. (Mich. Const, Art II Sec 4) Clerk must deliver ballots received to county clerk by March 5. (MCL 168.759a)

**On or before first Monday in March.** 2024 assessment roll shall be completed and certified by the assessor. (MCL 211.24)

**5** **Tuesday after first Monday in March.** Assessor/supervisor shall submit 2024 certified assessment roll to the board of review. (MCL 211.29(1))

Organizational meeting of board of review. (MCL 211.29)

**8** Deadline to establish, move or abolish polling place for May 7 election, unless one becomes damaged, destroyed or rendered inaccessible or unusable. (MCL 168.662)

Local clerk must inform county clerk that AV counting board for May 7 election has been authorized by local board of election commissioners. (MCL 168.764d)

**11** **Second Monday in March.** Board of review must meet. Meeting must start not earlier than 9 a.m. and not later than 3 p.m. Board of review must meet one additional day this week and hold at least three hours of its required sessions after 6 p.m. (MCL 211.30) *Note:* The township board may authorize either the Tuesday or Wednesday following the second Monday in March as an alternative starting date. (MCL 211.30(2))

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

**23** Beginning of period for May 7 election during which clerk must make reasonable effort to verify or reject AV ballot application or return envelope by end of business day after application or envelope is received. (MCL 168.766b)

Deadline for clerks to electronically transmit or mail AV ballot

to each absent uniformed services or overseas voter who applied for AV ballot 45 days or more before May 7 election. (MCL 168.759a; Mich Const. Art 2 Sec 4)

Deadline for county clerks to deliver AV ballots for May 7 election to local clerks. (MCL 168.714)

Notice of polling place must be provided for sites newly established or changed by 60 days before May 7 election. (MCL 168.662)

**28** AV ballots for May 7 election must be available for issuance to voters. (Mich. Const. Art II Sec 4)

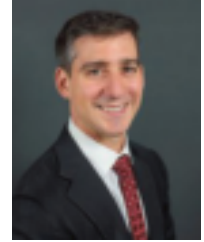
Beginning of period secure drop boxes must be accessible 24 hours each day (until 8 p.m. on Election Day). (Mich. Const. Art 2 Sec 4)

## By 31

Deadline for municipalities to report any errors identified in 2023 personal property tax reimbursements on Form 5654 *Correction of School Millage Rates or Other Errors for the 2023 Personal Property Tax Reimbursement Calculations* to state Department of Treasury. (MCL 123.1358(4))

Deadline for municipalities to report any modifications to the 2013, 2014 or 2015 commercial personal property and industrial personal property taxable values on Form 5658 *Modification of the 2013, 2014, and 2015 Personal Property Taxable Values Used for the 2023 Personal Property Tax Reimbursement Calculations* to state Department of Treasury. (MCL 123.1345(e), (o) and (z))

*\*Early voting is optional for the May 7 election. For May 7 election early voting dates, visit [www.michigan.gov/elections](http://www.michigan.gov/elections).*



## What exactly is the Freedom of Information Act?

The Freedom of Information Act (FOIA) is a state law that allows the public to access government records, including those at townships. It is the public policy of the state that all persons are entitled to full and complete information regarding the affairs of government. All “public records” of your township are subject to disclosure unless specifically exempted by law.



## What is a ‘public record’?

A public record under FOIA includes just about everything written down belonging to the township. This includes all township emails, computer files, paper files, photographs, notes and text messages concerning township business. **Note! This even includes text messages and emails on your private devices or accounts that relate to township business.** Any record connected to municipal business is subject to FOIA unless specifically exempted; it does not matter where those records are kept. Township emails sent from personal email accounts and voicemails on personal cell phones are both examples of public records that may be subject to disclosure.



## How does someone make a FOIA request?

A valid FOIA request has four basic elements: 1) It is in writing; 2) It includes the requestor’s full name, a valid postal address, and at least one piece of contact information (either an email or phone number); 3) It asks for township records (They do not need to use the words “FOIA” or cite the law!); and 4) It sufficiently describes the records so that you know what they’re looking for.

Where you are unsure regarding a request, consult your township attorney for specific advice and consider asking the requestor for clarification. Keep in mind that under FOIA, there is no specific “FOIA request form” that a person must use, even if your township adopted such a form! It is best practice to treat every written request as a FOIA request.



## A FOIA request was submitted to someone other than the FOIA coordinator. Do we need to respond to it?

Yes! Anyone at the township can receive a FOIA request. A FOIA request is valid even if it’s not sent to the FOIA coordinator. Make sure all township officials and employees

know what a FOIA request looks like, and know to forward it to the FOIA coordinator immediately. The clock to respond starts ticking no matter who receives the request.



## What are the FOIA timelines and how important is it to comply with them?

FOIA is very serious about timelines—missing a deadline is an automatic loss in court. When does the clock start to “run” in order for the township to respond? That depends. The clock starts at different times depending on how the request is sent, for example:

**Email/fax:** Considered “received” one business day after it is sent.

**By U.S. mail:** Considered “received” the day it arrives at your office.

**In person:** Considered “received” the moment it is handed to you.

The township must send a response within five business days after receiving the request. “Business day” means Monday through Friday, excluding holidays. It does not matter how often your township hall is open, so make sure someone is keeping an eye on the clerk and/or FOIA coordinator’s email (and everyone checks their own!) at all times. The township can respond to a FOIA in a few ways: 1) Grant the request; 2) Deny the request; 3) Grant in part and deny in part; 4) Grant or deny with a cost estimate; or 5) Take a 10 business day extension that “tacks on” to the first five days, by which time the township must then respond with one of the four previous options.



## What do granting a request, denying a request, or grant in part and deny in part actually mean?

**Granting the request:** This means you are giving the requestor everything they asked for, with no redactions or exemptions. This is common for many public documents, such as meeting minutes.

**Denying the request:** This means you give the requestor nothing; i.e. the record doesn’t exist or the entire record is exempt. Work with your township attorney any time you are denying a FOIA request for specific advice and guidance.

**Grant in part and deny in part:** This is most common with multi-part requests. Be very specific about what you are granting and denying, and why. For example, part of a FOIA request may be “denied” because the record requested included an employee’s Social Security number, which is exempt under FOIA. However, the remainder of the record is “granted” because it is still a public record.



## What is a cost estimate?

A cost estimate is a way for the township to recover (some) costs for fulfilling FOIA requests. Townships may charge for the following:

- Labor cost for copying/duplication/scanning records
- Labor cost to search for/locate the records
- Labor for redacting records (either a township employee or an outside attorney, subject to limitations)
- Cost of paper/other digital media to copy/duplicate
- Cost to mail paper records to requestor

The township must give the requestor a “detailed cost itemization form.” A township must charge for the actual cost of performing the work and cannot earn a profit on processing a request. For most fees, the township must charge the hourly rate of the township’s lowest paid employee capable of performing the work regardless of who actually performs the work (see next question).

If the cost estimate is greater than \$50, the township may require a 50% deposit up front before you start to fulfill the request. It is good practice to state in your response that, under the law, the requestor has 48 days to pay the cost estimate (or 50% deposit) or their request is abandoned. Work with your township attorney to prepare a cost estimate!



## Can the township recover costs for attorney fees?

Yes, but only where the attorney performs redaction work. A township may not charge for consulting with their attorney regarding a FOIA request. Further, the hourly rate you can charge for outside assistance (like attorneys) is limited to six times the state minimum wage per hour. Even if the township’s costs are higher, the township cannot charge more than that for contractor fees.



## What are FOIA exemptions?

MCL 15.234 provides a list of the main exemptions under FOIA, but the following are the most common:

- Information in records of a personal nature, including home addresses and telephone numbers, that would constitute a clearly unwarranted invasion of personal privacy without informing the public of the workings of the government
- Records that would impair the security of the township or the police
- Attorney-client privilege (memos, emails with legal advice)

The “Hello, MTA ... ?” column in the January 2024 *Township Focus* offered additional information about exempt personal information for FOIA requests, as well as if and when meeting notes or recordings are subject to FOIA. FOIA exemptions can be a tricky business. Always work with your township attorney to determine whether a requested record is subject to disclosure or whether certain parts of the public record should be redacted.



## What happens if I violate FOIA?

There can be serious financial penalties for violating the FOIA statute, including paying the requestor’s attorney fees should the case

go to court. It is always important to work with your township attorney anytime you are processing a FOIA request. Even the most seasoned FOIA coordinators run into complicated requests that may need the assistance of the township attorney. Potential FOIA violations include: late response/missing any deadline; improper denial (i.e. without an exemption); excessive fee (i.e. miscalculation of costs); or acting in bad faith (i.e. trying to hide documents, misrepresent to the requestor about FOIA requirements).

It is good practice to contact the township’s insurance provider to review your insurance policy and insurance coverage for FOIA violations. Remember, even if you properly process a FOIA request, someone can still file a lawsuit against the township.

Visit [www.michigantownships.org](http://www.michigantownships.org) for sample FOIA forms, including cost itemization and request forms. Search for “FOIA” in the “Answer Center” under the “Member” tab. Login is required.

*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 (press 1) or fax (517) 321-8908.

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## January brings return to legislative session and State of the State Address

The second year of the 102nd legislative session has begun. After an early end to session in 2023, the Legislature returned on Jan. 10—with a change in the House majority due to the November resignation of two Democratic members following their successful bids for mayoral office in two southeast Michigan communities. The House makeup is now a 54-54 tie between the two parties. While special elections have been set for Jan. 30 and April 16, this even split may mean limited action on legislation by the full House until after April 16—unless the legislation has bipartisan support.

Gov. Whitmer also presented her sixth State of the State Address in January, outlining her administration's 2023 achievements, along with new and expanded proposals for the upcoming legislative year—many of which will be included in the Executive Budget Recommendation on Feb. 7. For local government, the address included increased investment in housing across the state.

## State revenue estimates revised slightly upward

The Consensus Revenue Estimating Conference—which sets the projected revenue estimates twice a year—was held in mid-January and provided a revised forecast for a minimal increase in state revenue for the current and next few fiscal years above the May 2023 projections. For the current fiscal year, combined revenue for both the General Fund and School Aid Fund was up \$418 million from May estimates, and estimates for the upcoming fiscal year are projected to be \$147 million higher. However, sales tax revenue growth was lower than the May 2023 estimates—and this may affect constitutional revenue sharing payments.

Townships are encouraged to check the revised FY 2024 projected constitutional revenue sharing payments at [www.michigan.gov/treasury/local/share](http://www.michigan.gov/treasury/local/share). The revised revenue estimates provide the basis for the governor and Legislature as they begin their work on the upcoming FY 2024-25 state budget.

## Two petition proposals seeking November ballot would impact townships

Petition language for two proposals hoping to make the November 2024 general election ballot were before the Board of State Canvassers in late January. One proposal is an initiative petition, and the other is a constitutional amendment.

The initiative petition, submitted by Citizens for Local Choice, seeks to repeal Public Act 233 of 2023, the law enacted last year that gives siting authority for large-scale renewable energy facilities to the Michigan Public Service Commission. The Board of State Canvassers approved the form of the petition and the following summary language for the petition:

*Initiation of legislation to: amend the clean and renewable energy and energy waste reduction act by repealing statewide requirements for the construction and development of certain wind and solar energy facilities and energy storage facilities, including: assessment of environmental, natural resources, and farmland impact; wages and benefits requirements for workers; setback distance; size and height of structures; and amount of light and sound emitted. If enacted, this proposal would allow local units of government to determine their own standards for such facilities.*

The organization, which began circulating petitions in February, must collect at least 356,958 valid signatures before May 29 to place the proposal on the November 2024 ballot.

The constitutional amendment, sponsored by AxMITax, would eliminate all real and personal property taxes in the state and prohibit state or local alternatives. Just prior to *Township Focus* press time, a petition was submitted the state Bureau of Elections—allowing circulation of petitions without review by the State Board of Canvassers. However, by doing so, the group will not be protected from legal challenges that the language is fair and impartial. The group began circulating petitions in early February.

The submitted petition includes the following summary language:

*Constitutional Amendment to: prohibit state, county, or municipal property taxes; require 60% of voters to approve local taxes; require a 2/3 vote of both State House and Senate to increase any state tax to raise revenue by more than 0.1% over 5 years; increase percentage of state sales tax revenue distributed to local governments from 15% for municipalities only to 20% for municipalities and 10% to counties; require that municipalities and counties each receive 10% of tax revenue from income, marijuana, alcohol, and tobacco; require that tax revenue distributed to municipalities and counties be used only to fund essential government and infrastructure services; require legislation implementing these requirements.*

Under definitions in the proposal, essential services include public safety purposes, and essential infrastructure includes utilities, roads, public water and wastewater services. The definitions do not include conducting elections, assessing or collecting taxes.

For a constitutional amendment, petition signatures must be submitted equal to at least 10% of the total vote cast for all candidates for governor at the last preceding general election at which a governor is elected. For 2024, 446,198 signatures are required to be filed 120 days prior to the November general election.

For guidance on what townships and township officials may—and may not—do in their official capacity and as individuals to support ballot initiatives, visit MTA's "Campaign Finance Act Compliance" webpage (in the "Answer Center" under the "Member" tab on [www.michigantownships.org](http://www.michigantownships.org); login is required). Consult township legal counsel with questions.

## Legislative lowdown

A quick look at critical bills that MTA is following as they move through the legislative process. Watch our weekly *Township Insights* e-newsletter for updates.

**SB 10 & HB 4036: Public utilities**—Prohibits local units of government from imposing a ban on the use of natural gas or installation of natural gas infrastructure. *MTA opposes.*

**SB 17: Fireworks**—Modifies the days that fireworks use may be regulated by a local unit of government and increases penalties for certain violations. *MTA supports.*

**SB 40: Unemployment**—Increases maximum number of unemployment benefit weeks. *MTA monitoring.*

**SB 41: Construction**—Prohibits local units from enacting an ordinance prohibiting use of energy-efficient appliances in new or existing residential buildings. *MTA opposes.*

**SB 47: Farmland**—Allows relinquishment of portion of farmland from agreement or easement to make boundaries more regular. *MTA neutral.*

**SBs 95-96, 454-455 & HBs 4894-4895: Disabled veterans' property tax reimbursement**—Provides a mechanism for the state to reimburse local units of government for the property tax exemption available to veterans classified as 100% disabled and their surviving spouses. *MTA supports.*

**SB 150: Michigan Tax Tribunal**—Expands methods for tax tribunal to hold small claims hearings to include telephonically or by videoconferencing. *MTA supports.*

**SB 155: Voting equipment**—Prohibits use of electronic voting systems that contain certain parts or equipment. *MTA monitoring.*

**SB 171 & HB 4231: Local government**—Repeals the Fair and Open Competition in Governmental Construction Act. *MTA supports.*

**SBs 182-183 & HBs 4274-4275: Revenue sharing trust fund**—Establishes a "Revenue Sharing

Trust Fund" and dedicates portion of general sales tax revenue to the fund to distribute to townships, cities, villages and counties. *MTA supports.*

**SB 244 & HB 4729: Workers' compensation**—Extends presumption of causation of heart and respiratory diseases to certain members of police, fire and public safety departments. *MTA opposes.*

**SB 293: Housing**—Modifies and expands the housing and community development fund to make financing available to middle-income households. *MTA supports.*

**SBs 401-404: Elections**—Creates state voting rights act. *MTA monitoring.*

**SB 473 & HB 4694: Special assessments**—Amends required number of participating members from each local unit for special assessment districts for police and fire. *MTA monitoring.*

**SB 480: Land division**—Modifies the number of parcels resulting from land division. *MTA monitoring.*

**SBs 549-554 & HBs 5090-5093: Water utilities**—Creates water rate affordability program and shutoff protections. *MTA monitoring.*

**SBs 559-562, 569 & HBs 5907, 5104-5107: Strategic fund**—Revises critical industry program and Michigan strategic site readiness program, and creates Michigan 360 program. *MTA supports.*

**SBs 683-684: Animals**—Provides for potentially dangerous dogs and dangerous dogs in the animals act and creates sentencing guidelines for related crimes. *MTA monitoring.*

**HB 4012: Speed limits**—Modifies procedure for establishing speed limits. *MTA supports.*

**HB 4023: Underground storage tanks**—Revises placement distance of underground storage tanks from a public water supply. *MTA monitoring.*

**HB 4033: Elections**—Requires state to reimburse costs for certain special elections. *MTA supports.*

**HBs 4185-4190: Asbestos abatement**—Modifies and creates

new acts relating to the regulation of asbestos handling and removal activities and how public entities may enter into contracts and agreements with contractors engaging in those activities. *MTA supports.*

**HBs 4207-4208: Broadband equipment**—Exempts eligible broadband equipment from personal property taxes. *MTA opposes.*

**HB 4210: Elections**—Provides for the electronic return of absent voter ballots by military voters and their spouses. *MTA monitoring.*

**HB 4325: Environmental protections**—Provides criminal penalties and civil fines for unlawful dumping of garbage. *MTA supports.*

**HB 4360: Local government**—Allows emergency services authorities to serve partial municipalities. *MTA supports.*

**HBs 4382-4383: Drain Code**—Revises Chapter 22 of Drain Code process through determination sufficiency of petition and proposed boundaries. *MTA monitoring.*

**HB 4428: Public notices**—Revises publication of legal notices and creates the Local Government Public Notice Act. *MTA supports.*

**HBs 4479-4480: Statewide sanitary code**—Provides for the assessment and regulations of on-site wastewater treatment systems. *MTA monitoring.*

**HBs 4502-4503: Election challengers**—Provides requirements and training requirements for election challengers. *MTA supports.*

**HBs 4526-4528: Local preemption**—Preempts local authority for regulations for sand and gravel mining operations. *MTA opposes.*

**HB 4548: Notaries public**—Provides fee for remote notarization. *MTA monitoring.*

**HB 4566: Vehicle registration**—Allocates revenue from vehicle registration fees to county where registrant resides and distributes per lane mile to local road agency. *MTA monitoring.*

## HB 4572: Property tax

**assessments**—Exempts transfer of ownership of certain real property to certain individuals from uncapping of taxable value upon transfer. *MTA monitoring.*

## HBs 4605-4606: Public safety—

Creates the public safety and violence prevention fund and provides for the earmark and distribution of 1.5% of the 4% of sales tax revenue into the fund for disbursement. *MTA supports.*

## HB 4675: Land bank authorities—

Provides exemption for land bank authority property from all state and local taxes, fees and special assessments unless contract for services. *MTA neutral.*

## HB 4688: Collective bargaining—

Requires minimum staffing levels within a bargaining unit to be a mandatory subject of collective bargaining. *MTA opposes.*

## HB 4693: Open Meetings Act—

Allows nonelected and noncompensated public bodies to meet remotely. *MTA monitoring.*

## HB 4860: Charter townships—

Amends conflict of interest policy for charter township officials. *MTA supports.*

**HB 4866: Annexation**—Exempts certain charter townships from annexation. *MTA supports.*

**HB 4965: Franchise fees**—Modifies definition of video service. *MTA opposes.*

**HB 4979: Property taxes**—Modifies procedures related to appointing designated assessors. *MTA supports.*

## HB 5028: Homeowners

**association**—Invalidates energy-saving home improvements prohibition by homeowners association. *MTA neutral.*

## HBs 5039-5041: Local

**preemption**—Prohibits local governments from enacting or enforcing an ordinance, policy, resolution or rule that regulates a dog based upon breed or perceived breed. *MTA opposes.*

**Correction:** In the 2023 public act list in the January issue of *Township Focus*, the effective date for PA 213 should have stated Feb. 13, 2024.



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# Michigan's path to a prosperous future

## Challenges and opportunities

**F**or many years, Michigan grew and prospered as a world leader in innovation and 20th century manufacturing. People migrated to the state in search of economic opportunity. As the “birthplace of the middle class,” Michigan workers earned wages that afforded them the opportunity to own homes, cars and recreational amenities, and to offer futures for their children that would be better than their own.

However, for the past five decades, the state has been losing ground. We have fallen behind other states in population growth, jobs, earnings, health, educational achievement, and the quality of public services at the state and local levels. In the most recent of several measures, Michigan finds itself in the bottom third of national rankings, including 36th in K-12 educational outcomes, 39th in per capita personal income, 39th in health outcomes, 45th in electric service reliability, and 47th in road conditions. Too few immigrants target Michigan as a destination and too many young Michigan residents are leaving.

### **Michigan's stagnant population growth**

For the past five decades, Michigan's population growth has been slow, and the state has been losing ground to the rest of the country. This gap is projected to widen as Michigan's population begins to decline in a generation, creating challenges in maintaining the state's workforce, customer base and government tax bases.

Until the 1970s, Michigan was the seventh most populous state in the U.S. and its population was growing as fast or faster than the rest of the country. From the 1970s onward, however, Michigan's population grew at a much slower rate (0.3% annualized rate) than it had in earlier decades (2.8%



annualized growth in the five previous decades) and more slowly than the U.S. overall (1.3% annualized rate).

Slowing population growth resulted in a decline in political influence as the state lost seats in the U.S. House of Representatives for the last five decades. From a high of 19 House seats in 1970, Michigan's representation fell to 13 House seats after the 2020 reapportionment. If current trends continue, representation will continue to fall as Michigan's population is projected to grow at about one-third the national rate over the next 30 years.

Population growth can come internally from the existing population or externally from movement into the state. Michigan is facing projected declines on both fronts.

Internal growth is hampered by Michigan's aging population. Michigan is already an older than average state and is getting older. With fewer adults in their childbearing ages, the rate of natural growth (births minus deaths) has slowed and will become negative by 2040.

With more people moving to other states than are moving into Michigan, net domestic migration has been negative and is projected to remain negative. International migration has been positive, and is projected to remain so, but Michigan's attraction of international immigrants is not proportional

to its share of the national population and is not on a pace to make up for an aging base population and domestic outmigration. By the mid-2040s, even with a return to pre-pandemic levels of international immigration, the state population will begin to decline.

Another important demographic trend is the increasing racial and ethnic diversity of the state. All of the projected growth in Michigan's population is projected to come from people of color, who will represent 40% of the working age population by 2050. Due in part to past and current policies, a disproportionately high segment of this population historically suffers from poorer health, poorer educational outcomes and less access to wealth-generating investment opportunities, pointing to the importance of focused efforts to help reduce these disparities.

There is time to address these challenges with effective policy. In a mobile country of more than 330 million people, with more than seven million people moving from state to state each year and more than one million international immigrants, there is real opportunity to grow our population. For instance, Michigan can position itself to attract "climigrants" seeking refuge from climate change and remote workers who can choose where they live.

# cover story



**Investment in public services and the state's abundant natural resources can improve the lives of current Michigan residents, increase retention and draw new residents.**

## Opportunities for bold and broad action

Michigan's challenges can be addressed through policies and investments that will keep people in Michigan, attract new people to the state and invest in all residents. To examine these issues, the Citizens Research Council of Michigan (CRC; on which MTA serves on the board of directors) and the nonprofit Altarum were commissioned by the Governor's Office of Foundation Liaison to conduct a comprehensive data analysis to help answer a fundamental question: In what direction is Michigan heading? MTA asked CRC to share some of the findings of the resulting five-part series, which outlined a vision of Michigan's future to achieve goals toward future prosperity to:

- Refocus on the opportunities and well-being of Michiganders, to improve health, educational achievement and job readiness
- Invest in the public services and natural resources that make Michigan a place where people want to live
- Attract new people from around the country and world

Investment in public services and the state's abundant natural resources can improve the lives of current residents, increase retention and draw new residents. Investments to improve the health, educational achievement and job readiness of Michiganders can increase workforce participation and attract employers to the state. Employment opportunities in turn support retaining the current population and attracting new people.

Economic development for the past three decades primarily has been focused on job creation and tax competitiveness strategies that suppose all employment

opportunities pay living wages and people and businesses will come to Michigan if taxes are sufficiently low. While these strategies have yielded some success, the people of Michigan still experienced the following challenges:

- Sluggish wage growth in key sectors like the auto industry
- Workforce development efforts that have not produced or retained sufficient professionals in a number of fields
- An erosion of the education system that is not preparing sufficient numbers of young people to be productive members of society in their adult lives
- A state population that is in poorer health than most other states
- Some of the worst road conditions in the nation
- The dam collapse north of Midland
- Contamination of water distribution lines in cities that led to lead contamination in drinking water
- Untended pollution that has marred the environment

Clearly tax competitiveness matters, but so does providing a quality of place and an investment in people to make young Michigan residents want to stay and attract young people from other states and other nations. These are not new ideas. Civic leaders, policy experts, concerned citizens and others have been raising awareness of many of these issues for years, and governors have directed the formulation of plans.

However, the reality is that political control of Michigan's executive branch changes roughly every eight years, resulting in the strategic plans of one administration often being abandoned by the next. An effective strategic planning approach this time will necessitate working across party lines and for the long run.

## Invest in people

In the early 20th century, Michigan's economic vitality was fueled by the birth of the automotive industry. A thriving middle class enabled workers with little formal education to gain employment at a wage sufficient to support a family and a comfortable living standard. Michigan became one of the most prosperous states in the country and, in fact, among the most prosperous places in the world.

However, new challenges arose in the latter half of the 20th century that strained Michigan's economic vitality. The globalization of the world economy—driven by the same technological innovations that helped bring Michigan's prosperity—allowed manufacturers access to cheaper labor both in other regions of the United States and in other countries.

## Economy

Michigan's economy has recovered since the "lost decade" between 2000 and 2010, but still lags the U.S. average on a variety of measures of wealth and prosperity. Michigan now falls in the bottom third of all states, and behind most of our neighboring states, for measures such as per capita personal income and median household income.

Segments of Michigan's population are disproportionately affected by poverty and low educational attainment; these residents are also more likely to live in areas with low-performing schools. Economic opportunity is not equitably shared across all residents in several important ways, and Michigan is relatively weaker in this regard than the country as a whole. Michigan residents experience greater income disparity than the nation as a whole across racial, ethnic and geographic lines. Also, a greater share of Michigan's Black, Native American and Hispanic/Latino populations live with incomes below the federal poverty level.

### Workforce

Michigan's employment structure is changing. Manufacturing makes up a much smaller share of the employment mix, while the share of jobs in health care, and professional and business services has grown. This shift resulted in slower income growth in Michigan as manufacturing has traditionally been a high-wage sector. The jobs of the future require more education.

Despite the significant employment declines, Michigan's historical dominance in automotive manufacturing has created a concentration of workforce talent that should assist in navigating the rapid transition occurring in the automotive industry. Significantly, Michigan has a clear advantage over other states in the concentration of individuals in engineering-related occupations.

New business formation is another strength of the Michigan economy. While most jobs are tied to older, established firms, new business establishments were responsible for all the state's employment growth in 2020. However, business formation is not evenly distributed across gender, racial and ethnic groups. There is an opportunity to spur economic growth by reducing barriers for women and racial/ethnic minorities in achieving business ownership.

### Talent

Michigan's under-achieving K-12 school system and low percentage of working age adults with higher education degrees hampers the state's economic potential.

Before Michigan can make substantial progress in improving college degree attainment, the state will first need to foster significant improvements in its K-12 education system. Michigan students score significantly below national averages on standardized educational assessments, suggesting that Michigan's K-12 school system is struggling to make its pupils both college- and career-ready.

This is significant because, as the workplace has become increasingly dependent on both technical skills and soft skills (reasoning, emotional intelligence, creativity), the highest-paying jobs are now largely limited to those with skills obtained through postsecondary education in some form. Michigan, however, ranks below national averages in terms of the percentage of the state's working age population with a college degree.

### Health

Michigan's population is in poorer-than-average health, ranking 39th on overall health outcomes, affecting Michigan residents' quality of life and the quality of the state's workforce.

Health outcomes are driven by a wide variety of inputs, including access to and affordability of health care services, public health policies and funding, population and demographic trends, individual behaviors, and broader life outcomes and circumstances in domains such as education, housing, transportation and access to other social assistance.

Prior to the 2008 Great Recession and the significant economic and population disruptions seen in Michigan, the health of the state looked more similar to national and regional comparators. However, over the past 15 years, the health of Michigan residents has deteriorated relative to the rest of the country. Michigan now ranks in the bottom half of states on many aggregate measures of health such as life expectancy, disease prevalence, and numbers of days experiencing poor physical or mental health. There also are significant disparities in health by race and ethnicity, socioeconomic status, and geography. For example, life expectancy ranges from 82.3 years in Leelanau County to 74.3 years in Wayne and Clare Counties.

While the state has many advantages in the traditional health care sector, including high rates of health insurance access, low average health spending and greater than average physician supply, health care access and affordability remain barriers in many parts of the state and for some groups more than others. For example, nearly 10% of Blacks and 15% of Latinos did not see a physician due to cost, compared to about 6% of White residents. The health of Michigan residents is also negatively impacted by a relative lack of investment in public health (Michigan ranks 40th in per capita public health spending), higher rates of some unhealthy behaviors such as smoking, and challenges in the social and environmental factors that drive health. Like much of the country, maternal and child health, behavioral health, and the needs of an aging population pose particular challenges.

### Invest in place

Surrounded by the Great Lakes, Michigan is a beautiful state with much to offer. With a moderate climate, the state offers opportunities for sustenance (as water becomes scarce in the South and West), manufacturing and recreation. But the failure to maintain the infrastructure and environment has created unnecessary costs and detracts from all the state has to offer.



# cover story



Michigan's local governments are on the front line of providing a sense of quality place, including managing and maintaining local roads, public safety, education and recreational resources. Yet Michigan's system of local government finance does not provide the resources needed to afford quality of life services that will retain and attract people.

## Infrastructure

Michigan's water, transportation, energy and telecommunications infrastructures have all suffered from insufficient resources and development policies that stretched the use of existing resources. With growth outside urban cores, Michigan has abandoned existing infrastructure while it struggles to add new infrastructure in the far-reaching areas of the surrounding regions. Residents and businesses are taxed to build new roads and water and sewer lines, while struggling to maintain existing infrastructure in inner core communities. And, a failure to harden or underground the electricity distribution grid will likely create the continuing need to patch the system as the year-round threat of severe weather conditions poses the ongoing threat of disruption and failure.

State and local government funding will be needed to adequately leverage new federal funding but putting good money into flawed systems will likely result in the same inadequate results. For example, water and sewer management occurs at the most local levels to ensure citizen control, but in doing so, Michigan has many communities with inadequate resources to properly maintain their systems.

## Environment

Attention to environmental policy to protect and restore natural resources could improve the health and wellbeing of Michigan residents, as well as attracting new residents, visitors and investments. Over time, state policy has devolved into an approach that requires polluters to do the bare minimum to remediate the contamination they create. Policies such as this fail to recognize the interconnected nature of infrastructure and the environment.

The interconnectedness of infrastructure and the environment heightens the significance that Michigan's polluted places are often near population centers. More precisely, it is often minority and low-income populations that have most often been exposed to threats to their wellbeing because of lax environmental laws. Tainted soils, air pollution and contaminated waters create extraordinary costs and health consequences for residents nearby.

## Climate

Climate changes pose a potential threat to the wellbeing of Michigan residents, but also is an opportunity for growth.

Climate changes are likely to lead to more severe weather events. It is leading to unsteady weather patterns with the jet stream dipping unusually far north or south, exposing Michigan residents to freezing temperatures during a "polar vortex" in some years and unusually mild winters with minimal freezing of the Great Lakes in other years. Rising waters in the Great Lakes threaten coastal communities and extreme rainfalls flood streets and basements.

Climate changes may also offer opportunities for Michigan. With longer periods of extreme heat and more frequent flooding, hurricanes and other severe weather events, some parts of the country, especially in the South and along coastlines, may become less hospitable. Families may seek milder and safer environments, such as those offered in Michigan and other Midwestern states.

## Roles of state and local government

A healthy, functioning government sector is the common thread in investing in the people to drive the economy and creating places where people want to live. The public goods provided by the state and local governments provide opportunities for private sector businesses to succeed.

Efforts to be competitive on taxes have caused Michigan's state and local governments to make difficult decisions, often reducing funding for key services. Staffing levels remain low, affecting the quality of services provided by the state.

## State government

The state's role in funding services and infrastructure continues to suffer from the budget cutting that took place in the first decade of this century.

During the first decade of the new century, Michigan endured what many refer to as a "single state recession," with persistent declines in employment at a time when the national economy was growing. The start of the Great Recession in 2007 made the situation worse. This had a huge negative impact on state revenue, particularly on Michigan's discretionary General Fund/General Purpose (GF/GP) revenue, which is the focus of much of the state's annual budget deliberations.

Between Fiscal Year (FY) 2000 and FY 2010, GF/GP revenue declined by \$3 billion, a 27% reduction. While

revenue growth has been relatively strong since, it has still not recovered on an inflation-adjusted basis.

This revenue decline forced state policymakers to make difficult decisions within the state budget. Large budget reductions were implemented across all of state government and the full-time state workforce declined by more than 22% between FY 2000 and FY 2011. Few areas of the budget were spared from reductions, resulting in the sufficiency and quality of many state services declining. Budget reductions were particularly severe in the state's safety net for low-income individuals, support for higher education and support of local government.

Michigan is a relatively low tax state, with the fifth lowest state and local tax burden of all states. The state generated \$35.8 billion in state tax revenue in FY 2021; that was equivalent to 6.4% of all Michigan personal income. Three decades earlier, the same percentage in FY 1991 was 6.5%; so the state's effective tax rate has fallen slightly over the last 30 years.

That's particularly notable given that state tax revenues are used to fund more services today than they were 30 years ago. Since 1994, the state has played the lead role in school funding. This shift initially pushed up the state government's tax burden, but tax policy changes since that time—including reductions to the state's income tax rate and reforms to state's business taxes—have gradually reduced the burden to below its pre-1994 level.

### Local government

More so than state government, local governments are on the front line of providing a sense of quality place, including managing and maintaining local roads, public safety, education and recreational resources. Yet Michigan's system of local government finance does not provide the resources needed to afford quality-of-life services that will retain and attract people.

Local governments are dependent on the economic and financial health of the state. This can be a challenge for local governments as Michigan operates without long-term economic plans or strategic direction.

Michigan's local government finance system taxes and provides services at the most local level, even though economies are regional in nature. While people and businesses often act and think regionally, local governments are defined by the dotted lines on a map and may lack the incentive to think beyond their boundaries.

Local governments prosper in Michigan's property tax system when population growth and development occur. The absence of planned, intentional growth can further strain scarce resources.

The lack of growth has placed heavier burdens on low-income and minority communities by leaving low-property value communities without any recourse other than continually raising property tax rates to fund services. It creates a cycle where those with the means to leave for other lower-tax communities do so, and those who are left behind must pay even higher taxes to fund basic services.

The system also incentivizes behavior that is focused on a local unit's immediate needs and does not benefit broader communities, regions or the state. These behaviors include increasing property tax rates, expanding development and

unplanned growth, and discouraging collaboration among local governments in revenues, governance and service provision. In fact, Michigan's local finance and governance system can often pit local governments against each other rather than incentivize them to work together for the good of the region and the state.

For local governments to better succeed, the local finance system needs to be revamped to include diverse revenue sources that better reflect local economies, and to support a more collaborative focus in revenue collection, service provision and general governance.

### Investing in Michigan's future

Michigan's challenges are not insurmountable, but they do call for bold and broad action. To retake its place as one of the best states to live and work, government, philanthropy and the private sector must come together to invest in Michiganders, invest in the services and natural resources of our state, and work to attract new people from around the country and the world.



**Eric Lupher**, President  
Citizens Research Council of Michigan

*The full papers on these topics are available at [crcmich.org](http://crcmich.org).*

**63**

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# MTA's 2024 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 options.** 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. All participants will receive comprehensive handouts and resource materials, including samples, updated forms and bulletins, as well as guidance and information created specifically for the board of review.

**Join us in person:** Check-in and lunch begin at 11 a.m. and sessions are held from noon to 4 p.m. Both classes will be held concurrently at:

- |   |  |
|---|--|
| <b>Feb. 1:</b> LCC West Campus, Lansing                           | <b>Feb. 15:</b> Evergreen Resort, Cadillac         |
| <b>Feb. 6:</b> Alpena Events Complex (APlex), Alpena              | <b>Feb. 20:</b> Northern Center at NMU, Marquette  |
| <b>Feb. 7:</b> Treetops Resort Conference Center, Gaylord         | <b>Feb. 21:</b> Little Bear East Arena, St. Ignace |
| <b>Feb. 8:</b> Quality Inn Forward Conference Center, West Branch | <b>Feb. 27:</b> Kensington Hotel, Ann Arbor        |
| <b>Feb. 14:</b> Comfort Inn Conference Center, Mt. Pleasant       | <b>Feb. 28:</b> Four Points by Sheraton, Kalamazoo |

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

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

- Feb. 13: 4-8 p.m.**      **Feb. 26: 1-5 p.m.**      **March 4: 8:30 a.m. to 12:30 p.m.**

*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.*

*Advanced Training: Board of Review Management*, held **March 4: 1-5 p.m.**

## PA 660 Required Training for Board of Review Members

*(Approved by the STC, meets the biennial training requirement)*

- Overview of the board's role and statutory authority
- How to handle protests
- July and December boards of review
- Key items for 2024

OR

## Advanced Training: Board of Review Management

*(For those who've already met the biennial training requirement for this term; this class does NOT meet the STC's training requirement)*

- Procedural changes
- Best practices for minutes and agendas
- Administration of paperwork and forms
- The impact of the Open Meetings Act
- How to respond and when to punt to your assessor
- 2024 trouble spots and hot topics
- Key points of the PA 660 audit

*Instructor varies by location:*

*Cindy Dodge, MCAO, MTA Member Information Services Liaison; Shila Kiander, MAAO, Director, Mecosta County Equalization; Debby Ring, Michigan Master Assessing Officer (MMAO); and Laurie Spencer, MMAO, Presque Isle Township Assessor*

For cancellation, substitution and location change policies, visit <https://bit.ly/twptraining>

**Continue the learning with MTA's Board of Review Guide:** Registrants may purchase the 2024 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.

## Board of Review Training Registration Form

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

Township	County
Name & Title <i>Attending:</i> <input type="checkbox"/> PA 660 Required Training OR <input type="checkbox"/> Advanced Training	Email (required for online training) <i>Add a book:</i> <input type="checkbox"/> Yes <input type="checkbox"/> No
Name & Title <i>Attending:</i> <input type="checkbox"/> PA 660 Required Training OR <input type="checkbox"/> Advanced Training	Email (required for online training) <i>Add a book:</i> <input type="checkbox"/> Yes <input type="checkbox"/> No
Name & Title <i>Attending:</i> <input type="checkbox"/> PA 660 Required Training OR <input type="checkbox"/> Advanced Training	Email (required for online training) <i>Add a book:</i> <input type="checkbox"/> Yes <input type="checkbox"/> No
Name & Title <i>Attending:</i> <input type="checkbox"/> PA 660 Required Training OR <input type="checkbox"/> Advanced Training	Email (required for online training) <i>Add a book:</i> <input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

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

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

### Choose your date/method of participation:

#### In-Person Training

- |  |  |
|--|--|
| <input type="checkbox"/> Feb. 1: Lansing       | <input type="checkbox"/> Feb. 15: Cadillac   |
| <input type="checkbox"/> Feb. 6: Alpena        | <input type="checkbox"/> Feb. 20: Marquette  |
| <input type="checkbox"/> Feb. 7: Gaylord       | <input type="checkbox"/> Feb. 21: St. Ignace |
| <input type="checkbox"/> Feb. 8: West Branch   | <input type="checkbox"/> Feb. 27: Ann Arbor  |
| <input type="checkbox"/> Feb. 14: Mt. Pleasant | <input type="checkbox"/> Feb. 28: Kalamazoo  |

#### Online Training

- |   |   |
|---|---|
| <input type="checkbox"/> Feb. 13: PA 660 Required | <input type="checkbox"/> March 4: PA 660 Required   |
| <input type="checkbox"/> Feb. 26: PA 660 Required | <input type="checkbox"/> March 4: Advanced Training |

**Early-bird Rate\*:** \$100/person *Expires three weeks prior to event date*

**Regular Rate\*:** \$125/person *Begins three weeks from event date*

**Late Rate\*:** \$150/person *Applies one week prior to event date*

\_\_\_\_\_ (# 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.*



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.bit.ly/twptraining](http://www.bit.ly/twptraining). Need event registration assistance? Call (517) 321-6467, ext. 226. For other event-related questions, call (517) 321-6467, ext. 234



# upcoming MTA workshop

## REGISTRATION INFORMATION

### April workshop examines land use fundamentals

*What do you value in your community? What threatens those qualities you value and how can you protect it?*

Spend a day with land use expert and author of MTA's planning and zoning guidebooks, Steve Langworthy, as he explores *Defining Your Township's Land Use Future*. This learning journey delves into land use fundamentals and issues that simply must be confronted for your township planning efforts to be successful.

Review the role that the township board and your community play, and discover strategies for making effective land use decisions that will benefit your community well into the future. You'll discover how to balance property rights with public interest, and get a better understanding of when, why and how your master plan should be reevaluated.

Examine the purpose, process and legal requirements of your township's master plan, and walk away with insights into a broad range of day-to-day and emerging land use issues.

So don't delay, register today and join us at the **Grand Traverse Resort** in Acme Township (Grand Traverse Co.) on **April 22 from 8:30 a.m. to 4:30 p.m.** Held in conjunction with **MTA's Annual Conference & Expo**, this full-day class includes continental breakfast and lunch. Already registered for our 2024 Conference? It's not too late to add this pre-Conference session! Visit <https://bit.ly/MTAPreConf> for online instructions OR use this form. Having trouble? Call (517) 321-6467, ext. 226.



This course is part of MTA's Township Governance Academy (TGA) curriculum. You do not have to be enrolled in TGA to attend. If you decide to enroll within six months after this class, credit will be applied retroactively.



**What's TGA?** The Academy's confidence-building courses take you beyond board meetings and budgets, enhancing your leadership skills and motivating you to take on the challenges and opportunities unique to those serving as a local leader. Earning the prestigious TGA credential elevates your leadership skills and provides recognition for possessing an in-depth understanding of the township governance process. Regardless of your position in the township or amount of experience, TGA will move you to a higher level of performance and make your service in the township more rewarding.

## Land Use Registration Form

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

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

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

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

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

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

Early-Bird Rate*	Regular Rate*	Late Rate*
<u>Ends March 25</u>	<u>March 26 to April 8</u>	<u>After April 8</u>
\$125/attendee	\$150/attendee	\$175/attendee

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

<u># of Persons</u>	<u>Registration Fee</u>	<u>Total</u>
_____ x _____	_____ = _____	

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

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

Card # _____	Expires _____
Print Card Holder's Name _____	Signature _____



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/MTA2024REG> (select "Pre-Conference Course only," then choose this class on the "Sessions" page).

# upcoming MTA workshop

## REGISTRATION INFORMATION

### Show Me the Money: A Township Board Primer on Raising, Spending and Reporting Township Money

*Who decides how a township spends money?* Townships and the way they raise, spend and report money are governed by statutes, rules and best practices designed to protect the public's money while enabling each township to perform mandated functions and other, optional, governmental expenditures for the public's good.

Every township board member is a trustee when you are sitting at the head table, with the fiduciary responsibility to know and make important decisions regarding the township's revenues, expenditures and financial standing. You don't want to miss this deep dive offering insights into:

- **Enabling statutes:** What *must* townships do? What may a board *choose* to do?
- **Fiduciary duties:** Board duties regarding money and property.
- **Revenue sources:** How are townships funded? What options exist? How are they restricted?
- **Lawful expenditures:** What may townships pay for? And how may township money be spent?
- **Budgeting:** What should boards consider when developing and monitoring a budget—what is “enough”?
- **Capital improvements:** Surprise! You probably have some, even if you don't think you do. How to identify and budget for their maintenance or improvement.
- **Financial reporting:** Do your township's financial reports seem to be a confusing set of numbers and narratives? What should you be paying attention to?
- **Lawful borrowing options:** Focusing on the municipal finance process.

*Presented by Catherine Mullhaupt, MTA Staff Attorney; Rodney Taylor, Senior Government Consultant, Maner Costerisan, PC; and Steve Mann, Attorney, Miller Canfield*

Explore aspects of township government that *every* township official should know at this full-day class being held in conjunction with MTA's Annual Conference & Expo at the **Grand Traverse Resort** in Acme Township (Grand Traverse Co.). Join us **April 22 from 9 a.m. to 5 p.m.** for this pre-Conference class, which includes continental breakfast and lunch. Already registered for our 2024 Conference? It's not too late to add this pre-Conference session! Visit <https://bit.ly/MTAPreConf> for online instructions OR use this form. Having trouble? Call (517) 321-6467, ext. 226.



## Show Me the Money Registration Form

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

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

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

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

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

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

Early-Bird Rate*	Regular Rate*	Late Rate*
<u>Ends March 25</u>	<u>March 26 to April 8</u>	<u>After April 8</u>
\$125/attendee	\$150/attendee	\$175/attendee

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

# of Persons                      Registration Fee                      Total  
 \_\_\_\_\_ x \_\_\_\_\_ = \_\_\_\_\_

<b>NOTE: Payment must accompany form in order to be processed.</b>		
<input type="checkbox"/> Check enclosed (payable to MTA)		
<input type="checkbox"/> Charge to: (circle one)                      MasterCard                      VISA		
Card #	Expires	
Print Card Holder's Name	CSV (3-digit code)	Signature



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/MTA2024REG> (select “Pre-Conference Course only,” then choose this class on the “Sessions” page).



## Can townships remit and receive electronic payments?

Townships are authorized by state law to make remittances and receive payments electronically.

Public Act 738 of 2002 (MCL 124.301, *et seq.*) requires the township board to approve a resolution authorizing payments of “automated clearing house (ACH) transactions.” The act requires that the resolution contain the following:

- An ACH policy
- Designation of an electronic transfer officer
- Documentation of payments
- Establishment of internal control systems for ACH transactions

Internal controls for townships to consider, drawn from the recommendations of Government Finance Officers Association (GFOA) best practices for ACH transactions, may include enhancing computer virus protections; passwords for initiating transactions; daily account reconciliation of ACH imprest accounts; and periodic internal control reviews that address data confidentiality, data integrity and other general computer security controls. Additional internal controls include written agreements with financial institutions covering ACH transactions; dollar limits for authorized personnel; dual passwords required for dollars above a specific limit; dual controls to establish repetitive transactions and non-repetitive payments; and use of ACH filters and blocks.



## Can townships use credit cards?

Yes. To authorize credit card use by township officials or employees, the township board must adopt a credit card use policy by resolution.

Under PA 266 of 1995 (MCL 129.241, *et seq.*),

the policy must provide the following:

- The credit card may be used only by a township officer/employee for the purchase of goods or services for official business
- A township officer/employee must submit to the township documentation detailing goods and services purchased, cost, purchase date and business nature
- A township officer/employee is responsible for the card’s protection and custody, and shall notify the township if the card is lost or stolen
- For a system of internal accounting controls to monitor the use of the credit card
- For the approval of credit card invoices before payment
- The balance, including interest due to an extension of credit, shall be paid within not more than 60 days of the initial statement date
- For disciplinary measures consistent with the law for the unauthorized use of a credit card by a township officer/employee

Another section of PA 266 is the limiting or suspending authority to issue and use credit cards. The state Department of Treasury may issue such an order for failure to comply with the requirements of the act or with the requirements of the township’s credit card policy.



## Can townships accept credit card payments?

Most townships accept credit card payments, which can be a more efficient form of payment than others. However, with the ability to collect payment via credit card, there should be appropriate internal controls in place to ensure the process is operating as it should.

The GFOA highlights many benefits to accepting credit cards, including:

- Enhanced customer service and convenience
- Increased certainty of collection
- Accelerated payments and the availability of funds
- Improved audit trail
- Reduced cashing costs
- Improved overall cashflow and forecasting
- Lessened delinquencies
- Reduced return check processing costs
- Reduced collection costs

While credit cards and ACH payments are great resources for townships to take advantage of, there is a certain amount of risk involved and townships must continue to ensure that the appropriate internal control processes are used. MTA members can visit [www.michigantownships.org](http://www.michigantownships.org) for sample ACH, credit card acceptance and credit card use resolutions. Access via the “Answer Center” under the “Member” drop-down menu. Login is required.

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



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# A historic honor

Northville Charter Township is the first Michigan municipality to be named a ‘Top Workplace’

**N**orthville Charter Township (Wayne Co.) has made history.

The township has been awarded a Top Workplaces 2023 honor by the *Detroit Free Press*. It is the first municipality in Michigan to win this award in the 15-year history of the Top Workplaces program, which recognizes outstanding employers.

The honor is based on employee feedback through a confidential survey that measures 15 culture drivers that are critical to the success of an organization. They include alignment, execution and connection.

**The township ‘is special—and our employees feel it’** “On behalf of the board of trustees, I am really proud of this,” said Supervisor **Mark Abbo**. “Being the first local government in Michigan to achieve this status speaks volumes about our culture. Part of our mission is to enhance the quality of life

for those who live in, work in and enjoy our community. This applies to our exceptional staff, too. Northville Township is special and our employees feel it.”

When asked to describe Northville Charter Township’s culture, employees reported: professional, transparent, progressive, welcoming, collaborative, honest, positive, flexible and supportive.

Additional questions revealed 85% of staff believes the township operates by strong values. Similarly, 85% responded that the township is also going in the right direction. When asked if they would highly recommend working at Northville Charter Township to others, 83% said yes.

Of the 156 surveys sent, 130 staff members responded. This 83.3% response rate is 20% higher than the response rate by other local governments who tried for the designation.

## 'A badge of honor'

The survey was administered by Energage, LLC, an employee engagement technology company. The rankings are based solely on employee survey feedback, which is then analyzed based on Energage's objective criteria. Any organization—public, private, nonprofit and government—with 50 or more employees in Michigan was eligible to participate, according to a *Detroit Free Press* article announcing the 2023 honorees.

"Earning a Top Workplaces award is a badge of honor for companies, especially because it comes authentically from their employees," said Eric Rubino, Energage CEO. "That's something to be proud of. In today's market, leaders must ensure they're allowing employees to have a voice and be heard. That's paramount. Top Workplaces do this, and it pays dividends."

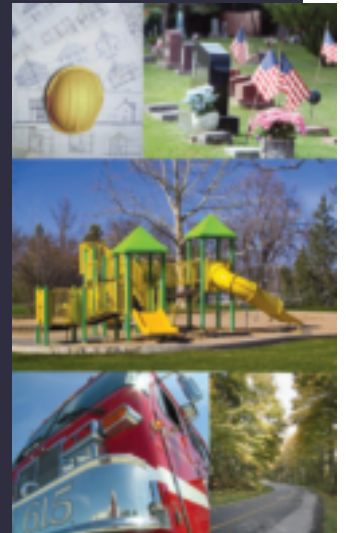
"It's exciting to make history by being the first municipality in Michigan to win this honor," added Abbo. "We are happy to be the employer of choice by so many great individuals who work so well as a team."

The township is home to just over 31,000 residents, and officials are proud of the entire community. "We have a culture of high expectations, high achievements and high community service," Abbo said in a video announcement sharing the recognition with the community. "Not only do we have the best employees, but we have a wonderful group of people who call Northville Township home. I am so proud of Northville Township."

## Share your township's story!

At *Township Focus*, one of the biggest (and best!) parts of our job is to tell your township's story—your successes, your innovations, your solutions to overcoming challenges, and more. **Let us help you tell your township's story.** Your experiences can help your fellow township officials learn and grow as they endeavor to best serve their communities. **Tell us what's happening in your community or region.** Your township's story could be featured in our "Township Happenings" column, inspire a township spotlight in "Around the State," be part of a longer article or a stand-alone feature on your township, shared with our followers on social media, or become a topic for an MTA workshop or Annual Conference session.

Got something you'd like us to share? **Let us know!** Contact Editor Jenn Fiedler at [jenn@michigantownships.org](mailto:jenn@michigantownships.org) or call (517) 321-6467, ext. 229. **We're waiting to hear from you!**



**Municipal law comes with a unique set of challenges. We've been solving them for well over 50 years.**

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# aroundthe**state**

townships in the spotlight



## Maple Grove Township

**M**aple Grove Township (Manistee Co.), surrounded by the Manistee National Forest, is in the center of the Bear Creek Watershed and in the center of the county. The township boasts many miles of wooded forest and bodies of water, making it perfect for hunting, fishing, camping, biking, outdoor sports and more.



After the Kaleva Norman Dickson grade school closed its doors in 2009, the vision of many was to recycle the building into something that the entire community could use. In summer 2021, the township board decided to purchase the old school building and began breathing new life into the 20,000-square-foot facility. Half of the \$100,000 purchase price was covered by a generous anonymous donor, with the balance paid by community donations and \$10,000 from the township and the Village of Kaleva.

The building officially became the Maple Grove Township Community Center in December 2021. The township and village embraced the center from the very beginning, with a vibrant core of volunteers who help maintain the building, giving many hours of service to the township and community center.

The community center has truly become a local gathering hub. The revitalized facility now holds both the township and village offices, Michigan State Police Kaleva Detachment, Manistee Intermediate School District special needs preschool, senior meals every Thursday, several meeting rooms, a gymnasium, state-licensed kitchen, pickleball court, playground, food pantry, art room, exercise room, sewing room, music room and emergency preparedness room. The building is open in the morning and afternoon to walkers who walk the halls and gymnasium in inclement weather. It is also a great place for community members to hold special events.

The township continues to make additions and upgrades to the center. The township has ordered a generator for the building using donated funds, and a grant from “Women Who Care” will allow two shower rooms to be added. The township’s vision is to have the building become a disaster center should the need arise.

The township board is grateful for the heartwarming support of the community and volunteers that makes this a wonderful center and an important part of the community.



# Board of review information at your fingertips. Order MTA's updated *Board of Review Guide* today!

**Proper assessment administration and oversight at the local level is a critical township responsibility—for the township board, assessor and board of review.**

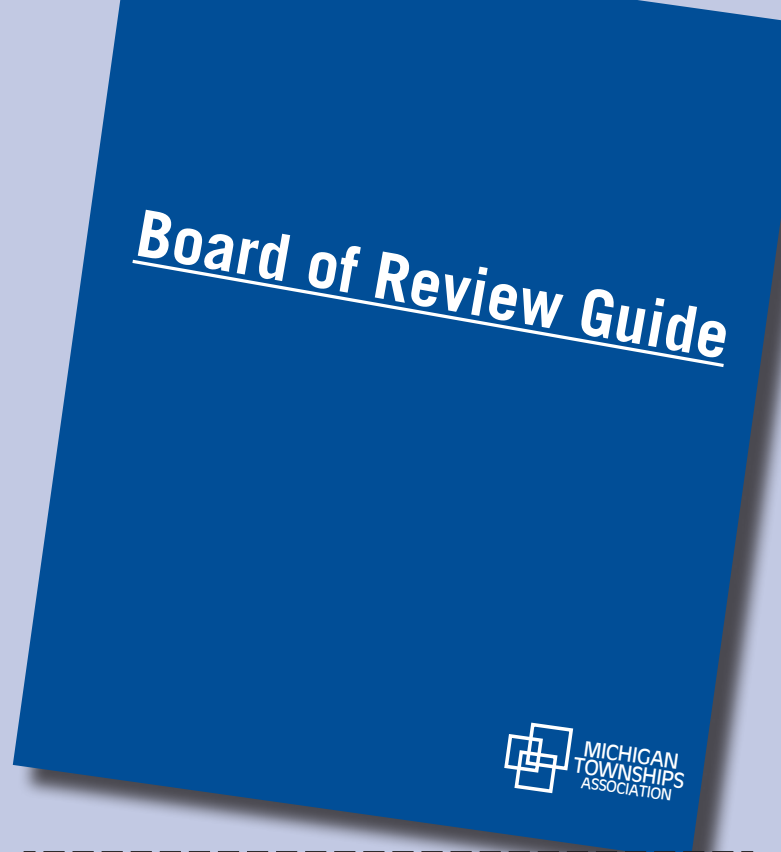
Ensure that your assessing team, including board of review members (and alternates), has the resources and information they need with MTA's *Board of Review Guide*. A revised edition, with 2024 updates, is available for order.

This essential publication describes the duties and structure of the township board of review, role of the assessor and the Michigan Tax Tribunal, and equalization process. In a workbook format, with tabbed headings for easy reference, the *Board of Review Guide* discusses additional topics such as principles of value, tips for successful meetings, exemptions, statutory reasons for holding July and December boards of review, and more.

**Member price: \$44 | Non-member price: \$61**  
Price includes shipping & handling!

Save more than 20% when purchasing with your registration for MTA's *Board of Review Training* workshops coming in person to locations around the state in February, as well as virtual options. See page 22 for details.

*To receive attendee discount, you must purchase when registering for the event. Books will be distributed on-site. Do not use this order form to register for Board of Review Training or to purchase a book in conjunction with registration. Attendees may also purchase on-site, while supplies last.*



## ORDER FORM (please print neatly)

Name \_\_\_\_\_

Position \_\_\_\_\_

Township \_\_\_\_\_

County \_\_\_\_\_

Phone \_\_\_\_\_

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Total \$

### CHOOSE PAYMENT TYPE

Check enclosed (payable to MTA)  Invoice the township

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

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Authorizing Signature

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# MTA EDUCATIONAL CONFERENCE & EXPO

APRIL 22-25, 2024 | GRAND TRAVERSE RESORT, ACME TOWNSHIP

When members of a township team come together, there's nothing they can't accomplish! Whether it's your "teammates" working together for the good of your community, collaborating on a regional level, or joining as **One Team** to protect and improve laws and policy impacting all townships, with the right playbook and players uniting toward a goal, townships can make it happen. Our 2024 Annual Conference will inspire you and support your efforts. The event includes:

- 50+ breakout and plenary sessions
- Inspiring main-stage events
- Pre-Conference classes
- Michigan's largest municipal expo
- Networking opportunities with 1,000+ township leaders

## REGISTER TODAY!

To learn more, download a registration brochure or register online, visit <https://bit.ly/MTAConference2024>. Early-bird rates end **March 25**.



**One  
Team**