

# Michigan Township Focus

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

## Serving every resident Why digital accessibility matters



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Introducing new  
members of the  
MTA Board of  
Directors  
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## A powerful force

Each February, the legislative session begins to take shape. It is in February that the governor unveils the executive state budget proposal for coming fiscal year. Typically, this process wraps up before July 4—however, if recent history tells us anything, this process has evolved into anything but “typical.”

Last year, the state budget was not approved until after the fiscal year ended on Sept. 30, with the Legislature passing a one-week “continuation budget” before finally passing a budget that was agreed to by the House, Senate and governor. The final product was difficult for townships as shifting the sales tax at the pump to the roads resulted in a loss of funding in constitutional revenue sharing. Working to prevent further reductions and seeking restoration of the loss of revenue sharing to townships will be a top priority for MTA in 2026.

In another atypical occurrence, Gov. Whitmer’s annual State of the State address will be held on Feb. 25, *after* the governor’s budget presentation. Typically, the governor’s annual address takes place in late January, laying out broad strokes for what she wants to accomplish legislatively, and then many details get filled in when the budget is released. It is customary around the state Capitol for most major legislation to get into gear after the State of the State. It is unclear how this change might impact legislation in 2026.

2025 marked the lowest number of public acts signed into law over a one-year period in a regular session since Michigan has had a full-time Legislature. As someone who has worked around the Legislature for nearly 30 years, this is not necessarily a bad thing! For 2026, continued divided control of the state Legislature could result in a similarly small number of bills signed into law. While there may be a lack of bills in quantity, the possibility that the Legislature will tackle weighty issues still exists. There is discussion that property tax reform is one of these issues. Depending on the specifics of what may be brought forth, MTA will work to ensure that township interests are well represented.

I am so proud of the work of our MTA Government Relations team to represent township interests every day. While Government Relations Director Judy Allen and her team do an amazing job, we cannot do this alone. We need the support of as many township officials as possible. Getting to know your lawmakers and developing relationships with them help magnify our strength exponentially. The relationships that MTA cultivates with lawmakers, their staff and other state decision-makers are essential—and on-going. But each of you brings a different voice and critical perspective to advocacy on behalf of your township, and all townships. You live in the same districts and represent the same constituents as your legislators. In fact, you are closer to the people by virtue of your position in the township and, in many cases, may have a closer read on how a policy will be perceived in your community and how it will impact its residents. We have more than 6,500 township officials in Michigan, and tens of thousands more appointed officials, staff and others serving townships. When our voice is unified, it is a very powerful force!

A key opportunity to begin forging or enhancing relationships with legislators is to attend our MTA Capitol Conference, held at the Lansing Center on March 17. This conference is a tremendous opportunity to connect with your legislators, and inform them of the most important issues facing townships. This event is critical for promoting the MTA agenda and garnering legislative support for our issues. When you register, we invite your lawmakers to join us that day during a networking luncheon. It is also helpful for them to have that invitation echoed from you as well. You can find details on the 2026 MTA Capital Conference on the inside back cover of this issue, or on [michigantownships.org](http://michigantownships.org). I hope to see you there!

A handwritten signature in black ink that reads "Tom Hickson". The signature is written in a cursive, slightly slanted style.

We have more than 6,500 township officials in Michigan, and tens of thousands more appointed officials, staff and others serving townships. When our voice is unified, it is a very powerful force!

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To find your MTA District, visit [michigantownships.org](http://michigantownships.org) (click on "Leadership" under the "About" tab).

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Direct all display and classified advertising inquiries to Ashley Maher at (517) 321-6467, ext. 254 or [ashley@michigantownships.org](mailto:ashley@michigantownships.org). Member rate for a classified ad in either the magazine or on the MTA website on a monthly basis is \$1 per word. Call MTA for non-member rates. Deadlines for display and classified ads in the magazine are five weeks preceding the publication date. Send ads to: PO Box 80078, Lansing, MI 48908-0078; fax: (517) 321-8908; or email: [ashley@michigantownships.org](mailto:ashley@michigantownships.org).

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## allied service provider index



### president's round table

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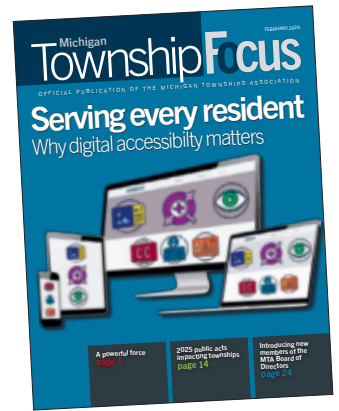
**McKenna**  
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## mission statement

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



## featured articles

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#### Serving every resident: Why digital accessibility matters

Your township's website is the face of your community. It is almost certainly visited by more people—and more often—than your township hall, community center, parks, or other township building or public spaces. Making this space accessible to all residents was previously considered good practice, but will soon be considered law under upcoming federal requirements.

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#### New district directors appointed to MTA Board

MTA welcomes four new township leaders who will help to lead the Association, after being appointed to fill district director vacancies on the MTA Board of Directors.

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#### Federal BEAD investment will expand high-speed internet connection statewide

Michigan has received more than \$916 million in federal funds to expand high-speed internet access statewide—the single largest such investment in the state and nation's history—seeking to ensure that every unserved and underserved home and business can get connected to reliable high-speed internet infrastructure.



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## REPORTING REMINDER

### NEUs must file ARPA report by April 30



As a reminder, all non-entitlement units of government (NEUs—all but eight of Michigan’s largest townships)—that accepted American Rescue Plan Act (ARPA) funds must complete their annual “Project and Expenditure Report” by April 30. The reporting portal typically opens around April 1. **Every NEU must complete the report**, even if your township has already fully spent the funds.

All ARPA funds must be fully expended by Dec. 31, 2026.

U.S. Treasury has begun inviting ARPA recipients that have reported fully obligating and expending their full allocation to close out the award early. However, until your township closes out its award—including receiving confirmation from Treasury that the closeout is successful—you must continue to file the annual “Project & Expenditure Report” with U.S. Treasury. Per Treasury’s “State and Local Fiscal Recovery Funds Compliance and Reporting Guidance,” updated in September 2025, NEUs must file their annual report by April 30, 2026, for expenditures from April 1, 2025, through March 31, 2026. A final report must be filed in April 30, 2027, covering April 1, 2026, through Dec. 31, 2026.

As the ARPA program winds down, we will continue to provide updates and information as it becomes available. Visit MTA’s “ARPA Resources and Updates” webpage on [michigantownships.org](http://michigantownships.org) (under the “Advocacy” tab) for more information.

## NEW RATE

### IRS mileage rate for 2026 set at 72.5 cents

The Internal Revenue Service has increased the optional standard mileage rate for 2026 to 72.5 cents per mile, up from the 70 cents per mile rate in 2025. 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.



## MAKE THE MARK

### New USPS rule offers postmark clarification

At the end of 2025, a new rule promulgated by the U.S. Postal Service took effect, seeking to clarify postmark practices. The rule does not alter USPS postmark practices. Rather, it is intended to make clear that the postmark will reflect the date an envelope is first processed by an automated USPS sorting machine—not the date that the piece of mail was dropped off at a USPS facility mail box. The postmark date could potentially be several days after the mail was put in a mail box or dropped off at a post office.

The rule went into effect Dec. 24, 2025.

To guarantee a specific postmark date, USPS recommends that residents request a manual local postmark at a post office or USPS retail location (which is free) or purchase a certificate of mailing. Townships may wish to share information with their residents for instances when postmark is acceptable for receipt, such as certain tax exemption forms delivered to the assessor.

The state Bureau of Elections (BOE) has noted that, for Michigan elections, the rule only has potential impacts for military and overseas voters (MOVE). In Michigan, absent voter (AV) ballots must be received by their local clerk by Election Day, not postmarked, so the new postmark rule will not affect most voters. However, according to the BOE, “It is always the best practice for voters to mail their AV ballot well in advance of the election to ensure it is timely received and counted. If there is a concern that there is not enough time to mail an AV ballot before the election, voters are encouraged to return their ballot at a local drop box, deliver their ballot in person to their early voting site (if available), their polling place on Election Day, or to their clerk’s office.”

Under the Michigan Constitution, MOVE ballots are counted as long as the ballot is postmarked on or before Election Day and received by the appropriate election official within six days after the election. Townships are urged to encourage their MOVE voters returning their ballots through the mail to return their ballot as soon as possible to account for mail delays, as well as the possibility of a delayed postmark.

A USPS initiative adopted last year reducing the frequency of trucks sent daily to each post office for certain areas may also result in delayed postmarks.





## DATES AND DEADLINES

### 2026 early voting reminders

Michigan townships must offer nine days of early voting prior to statewide and federal elections. In 2026, early voting is required for the Aug. 4 and Nov. 3 elections. (Townships have the *option* of offering early voting for local elections.)

Under Public Act 81 of 2023, a township can operate early voting on its own, or join with other municipalities or with the county to cooperatively accomplish this requirement. If a township joins other municipalities or the county, they must enter into either a municipal or county agreement to do so.

Whichever way the township provides early voting, an early voting plan must be submitted to the county clerk, outlining how early voting will take place. County or municipal agreements in 2024 may have stipulated that the agreement had no termination date, and the agreement remains in place.

The following are deadlines for 2026 involving early voting administration:

- **March 2:** County clerks must notify all municipal clerks in their county if the county clerk intends to conduct early voting.
- **March 9:** Township clerk must notify the county clerk whether the township will conduct early voting on its own or in a municipal or county agreement.
- **April 1:** All early voting agreements must be signed by all participating clerks.
- **April 6:** Single municipalities and municipal agreement coordinators must submit early voting plans to the county clerk.
- **June 5:** Location of each early voting site must be finalized.
- **June 8:** Last day township can withdraw from an early voting agreement. If a township wishes to withdraw from a municipal or county agreement, it must provide 30 days' written notice to all other parties in the agreement.

Township clerks must provide voters notice of their early voting site within 45 days of the election (if offering with the county, the county clerk may also provide the notice to all electors in the county).

Model municipal and county agreement templates, as well as model early voting plan templates, are available on the state Bureau of Elections eLearning Center (access via [michigan.gov/elections](http://michigan.gov/elections)).

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:

**Wednesday, Feb. 18 from noon to 1 p.m.**

### Cloud Control: Navigating Data Center Impacts



As demand accelerates, townships are fielding data center proposals that raise complex questions about zoning, infrastructure capacity, energy use, taxation and local control. This webinar, for MTA-members only, provides timely insights into the legal considerations officials should understand before an application appears. Township board members and planning and zoning officials won't want to miss this opportunity to hear from MTA legal counsel and position your township to respond confidently and proactively before a proposal lands on your agenda. Learn how to ask the right questions, identify potential risks, and respond thoughtfully and lawfully to data center projects. Can't make the date? We record each episode, and you can register now or purchase later to watch on demand. (Those who join us live also have access to the recorded version.)

**Register online at [bit.ly/NYKmta](http://bit.ly/NYKmta) for just \$25 per session!**

Townships with an MTA Online subscription at the Premium level have **FREE** access to **EVERY** session for their entire township team! To see a listing of past episodes available on demand, visit [learn.michigantownships.org/nyk](http://learn.michigantownships.org/nyk).



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POSTING REQUIREMENT

## Employers must post MIOSHA form through April 30

The Michigan Occupational Safety and Health Administration (MIOSHA) requires most Michigan employers—including townships—with 11 or more employees to log and maintain records of work-related injuries and illnesses, and to make those records available during MIOSHA inspections of the workplace. Employers must post the MIOSHA Form 300A (Summary of Work-Related Injuries and Illnesses) for three months, through April 30, of each year. The form is available at [michigantownships.org](http://michigantownships.org) on our “Workplace Posters” webpage (access via the “Index of Topics” in the “Answer Center” under the “Member” tab; login is required).



## Retirement

Rick Galardi has retired after 25 years serving as supervisor for DeWitt Charter Township (Clinton Co.). “It has truly been an honor and pleasure to serve this wonderful community,” he said. “I am humbled by, and will forever be grateful ... for the public trust [township residents] placed with me.”

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 2025 property taxes without incurring any interest or penalty is **Tuesday, Feb. 17, 2026**. Treasurers **may** choose to hold office hours. The last day to pay 2025 property taxes before they are returned as delinquent is **Monday, March 2, 2026**. (MCL 211.45) Treasurers **must** hold office hours.



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

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

### TGA Scholarship helps offset program costs

MTA's Township Governance Academy (TGA) gives township elected and appointed 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 completing 11 courses (classes are offered in person AND are available in our Online Learning Center) and earning elective 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, May 1**.

Explore how this valuable credentialing program can benefit your service to your township! Shared 2025 TGA Graduate **Tracy Butcher, Atlas Township** (Genesee Co.) trustee, "TGA has been an invaluable experience, providing me with a comprehensive understanding of township governance. We create the communities we live in through service, leadership and connection. Graduating from the Academy has empowered me to govern with purpose, collaborate effectively and help shape a stronger future for our township."

Download the scholarship application on MTA's website, [michigantownships.org](http://michigantownships.org) (you'll find "Credentialing Programs" under the "Learning" tab) or call (517) 321-6467, ext. 234 to have an application sent to you.

### Robinson Scholarship available to students in your township



Applications are now being accepted for MTA's Robert R. Robinson Memorial Scholarship, an annual award to support students pursuing coursework or a degree to assist in serving local government. All undergraduate and graduate students in a Michigan college or university who are pursuing a degree in local government

administration or similar coursework are eligible for the scholarship, as well as individuals—including high school students—who wish to take educational training courses, seminars or online education that would prepare them to start as (or improve their current role in) a township staff position.

The scholarship is a one-time award, typically up to \$1,500, determined on a competitive basis by the applicant's academic achievement, community involvement and commitment to a career in local government administration.

"It's incredibly validating to know that organizations like MTA are invested in people like me—those who are committed to local government and public service," said 2025 scholarship recipient **Zoann Hallam**, who is pursuing a master's degree in Public Administration from Grand Valley State University and also serves as **Laketown Township** (Allegan Co.) deputy clerk. "It reminds me that my goals matter and that there are others who believe in the importance of this work. I'm grateful for the support and encouragement as I take this next step."

Applications must include: 1) a letter of recommendation from a professor or instructor for current college students, or an elected township official or superintendent/manager for those not yet enrolled in coursework, 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. The application deadline is **Friday, May 31**.

Help MTA spread the news about the scholarship by including information in your township's newsletters, social media or website. For more information, visit [michigantownships.org](http://michigantownships.org) (under the "About" tab), or contact [jenn@michigantownships.org](mailto:jenn@michigantownships.org) or (517) 321-6467, ext. 229.



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## HELP WANTED

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For immediate consideration, candidates should submit a cover letter, resumé and list of representative engagements to Nikole L. Canute, Mika Meyers PLC, 900 Monroe Ave. NW, Grand Rapids, MI 49503 or ncanute@mikameyers.com. No phone calls, please. Mika Meyers is an equal opportunity employer.

*Want to place a classified in Township Focus or on michigantownships.org? Visit michigantownships.org/classified for more information, email ashley@michigantownships.org, or call (517) 321-6467, ext. 254.*



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# profile



Advertorial

## Bauckham, Thall, Seeber, Kaufman & Koches, PC

### Providing exceptional legal services to Michigan townships

Bauckham Thall is a full-service municipal law firm focused on providing exceptional legal services to Michigan townships. The firm has served as general legal counsel to the Michigan Townships Association since its inception in 1953, and is proud to provide legal services to MTA as well as hundreds of individual townships across the state.



Attorneys at Bauckham Thall are experts in all areas of municipal law, including the Freedom of Information Act, Open Meetings Act, election law, planning and zoning, taxation, personnel management, public utilities, special assessments, building code and ordinance enforcement, municipal prosecutions, marijuana, renewable energy, ordinance adoption, and much more. This expertise comes from decades of representing townships of all shapes and sizes, from charter townships with thousands of residents to the rural Upper Peninsula. No two townships are the same, and Bauckham Thall customizes its practice on a client-first approach to meet the needs of individual townships and their officials and staff. This level of personalized service is why clients continue to trust Bauckham Thall as their general counsel.

To find out more about the firm's legal services, visit [michigantownshiplaw.com](http://michigantownshiplaw.com), call (269) 382-4500, or say hi at the MTA Annual Conference at the Grand Traverse Resort this April!

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. To learn more about Allied Service Providers, turn to page 2 or visit the Allied Service Provider Directory and program webpages at [michigantownships.org](http://michigantownships.org).

## Get involved in #MTA2026!

Make your attendance at MTA's 2026 Annual Conference & Expo, held April 20-23 at the Grand Traverse Resort, even more meaningful by getting involved and helping to enhance the overall Conference experience for your colleagues!



**Volunteer opportunities:** Consider serving as a sergeant-at-arms (SAA) volunteer or conference ambassador. SAA duties include distributing handouts and evaluation forms for educational sessions, monitoring classrooms, and collecting evaluation forms. The role of an ambassador is to provide a warm welcome, help with basic questions, and direct attendees to registration and other key locations. For more information or to volunteer, visit [michigantownships.org/conference](http://michigantownships.org/conference), and click on the "Volunteer" link. Details will be sent to interested parties by early March.

**Join the parade:** The Township Parade of Flags will kick off the Conference's Opening Session on Tuesday, April 21. Register today to take part in the parade—what some attendees call "the most inspirational part of the Conference!" To register, simply email your interest, with your township (and county), and contact information to [jenn@michigantownships.org](mailto:jenn@michigantownships.org), submit the online form on MTA's Conference webpage (under "General Information") or complete the form in the Conference brochure included with your January *Township Focus*. Information and instructions will be emailed to parade participants prior to Conference.

## mta events | February

3	Board of Review Training PA 660 Required, Ann Arbor
4	Board of Review Training PA 660 Required, Frankenmuth
5	Board of Review Training PA 660 Required, Hale
6	Online Board of Review Training PA 660 Required webinar
10	Board of Review Training PA 660 Required, Cadillac
11	Board of Review Training PA 660 Required, Mt. Pleasant
12	Board of Review Training PA 660 Required AND Advanced, Lansing
17	Board of Review Training PA 660 Required, Harris
18	Board of Review Training PA 660 Required AND Advanced, Gaylord Cloud Control: Navigating Data Center Impacts <i>Now You Know</i> lunchtime webinar
19	Online Board of Review Training PA 660 Required webinar
23	Board of Review Training PA 660 Required, Kalamazoo
24	Board of Review Training PA 660 Required, Muskegon
25	Online Board of Review Training PA 660 Required webinar
26	Online Advanced Board of Review Training webinar



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- Zoning and Land Use Planning



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### FEBRUARY

**4** Local board of election commissioners that establishes an Election Day vote center for the May 5 election must inform applicable county clerk that vote center will be established in the township. (MCL 168.523b)

**5** Last day precinct boundary alterations made for 2026 election cycle can go into effect. (MCL 168.661)

**10** Ballot wording of proposals qualified to appear on the May 5 ballot certified to township clerks by 4 p.m. (MCL 168.646a)

**12** Clerks receiving ballot wording for the May 5 election must forward to county clerk. (MCL 168.646a)

**13** *Feb 14 is a Saturday, Feb. 15 is a Sunday and Feb. 16 is a state holiday.* STC reports assessed valuations for Michigan Department of Natural Resources lands to assessors. (MCL 324.2153(2))

*On or before the third Monday in February. Feb. 16 is a state holiday.* Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated state equalized value (SEV) multipliers for 2026, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction. (MCL 211.34a(1))

**17** A township that collects a summer property tax shall defer the collection of 2025

summer taxes until this date for qualified property owners who filed intent. (MCL 211.51(2))

*Feb. 14 is a Saturday, Feb. 15 is a Sunday and Feb. 16 is a state holiday.* The township may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the state treasurer before Feb. 15. (MCL 211.59(3)) Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement before Feb. 15. If statements are not mailed by Dec. 31, the local unit may not impose the 3% late penalty charge. (MCL 211.44(3))

Last day to pay 2025 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))

**19** Beginning of period for regular inspection of absent voter (AV) drop boxes for the May 5 election to ensure compliance with requirements. (MCL 168.761d)

Beginning of period for required video monitoring of AV drop boxes for the May 5 election (this requirement now applies to all drop boxes, regardless of when they were purchased or installed). (MCL 168.761d)

**20** *Not later than Feb. 20.* Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue

for county extra-voted millage, township millage and other millages levied 100% in December. (MCL 123.1357(8)(b))

Form 5819, *Qualified Heavy Equipment Rental Personal Property Exemption Claim* must be completed and delivered to the assessor of the local unit not later than Feb. 20 (postmark is acceptable) for each personal property parcel for which the Qualified Heavy Equipment Rental Personal Property exemption is being claimed for 2025. (MCL 211.9p(2)(e))

Form 5277, *Affidavit to Rescind Eligible Manufacturing Personal Property Exemption* must be completed and delivered to the assessor of the local unit not later than Feb. 20 (postmark is acceptable) for each personal property parcel on which the Eligible Manufacturing Personal Property exemption had been granted but is no longer eligible. (MCL 211.9m(2)(c))

Form 5278, *Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)* must be completed and delivered to the assessor of the local unit not later than Feb. 20 (postmark is acceptable) for each NEW personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed for 2025. (MCL 211.9m(2)(c))

Form 632, *2026 Personal Property Statement* must be completed and delivered to the assessor of the local unit not later than Feb. 20 (postmark acceptable). (MCL 211.19(2))

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))

**27** *March 1 is a Sunday.* State Tax Commission shall publish the inflation rate multiplier before March 1. (MCL 211.34d(15))

**By 28** Deadline for municipalities to report inaccurate 2025 commercial personal property and industrial personal property taxable values on Form 5651, *Correction of 2025 Personal Property Taxable Values Used for 2025 Personal Property Tax Reimbursement Calculations* to the county equalization director. (MCL 123.1358(5)(e))

### MARCH

**2** Last day for local treasurers to collect 2025 property taxes. (MCL 211.78(a)(2))

*On or before the first Monday in March.* The 2026 assessment roll shall be completed and certified by the assessor. (MCL 211.24)

Each county clerk must inform all local clerks within their county whether they will offer county-run early voting. (MCL 168.720d)

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

Local units to turn over 2025 delinquent taxes to the county treasurer. (MCL 211.78a(2)) On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday or legal holiday, the last day taxes are due and payable before being returned

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

*Tuesday after first Monday in March.* Assessor/supervisor shall submit the 2026 certified assessment roll to the board of review. (MCL 211.29(1))

*Tuesday after first Monday in March.* Organizational meeting of board of review. (MCL 211.29)

**6** Deadline for townships to establish, move or abolish a polling place for the May 5 election. Beginning of period during which local legislative body or board of county election commissioners may not establish, move or abolish a polling place, early voting site or central polling place, unless damaged, destroyed or rendered inaccessible or unusable. (MCL 168.662)

Local clerk in a combined absent voter counting board agreement must inform applicable county clerk that an Election Day absent voter counting board has been authorized by local board of election commissioners for the May 5 election. (MCL 168.764d)

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

can be either the Tuesday or the Wednesday following the second Monday in March. (MCL 211.30(2))

Each local clerk must inform the county clerk whether they are entering into a county or municipal early voting agreement or if they will conduct early voting as a single municipality. (MCL 168.720d)

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

**21** Beginning of period for the May 5 election during which clerk must make reasonable effort to verify or reject absent voter (AV) ballot application or AV ballot return envelope by end of business day after application or envelope is received. (MCL 168.766b)

Deadline for clerks to electronically transmit or mail (as requested) an AV ballot to each absent uniformed services or overseas voter who applied for an AV ballot 45 days or more before the May 5 election. (MCL 168.759a; Mich. Const., Art. 2, Sec. 4)

Deadline for county clerks to deliver AV ballots for the May 5 election to local clerks. (MCL 168.714)

Notice of polling place must be provided for sites newly established or changed by 60 days before the May 5 election. (MCL 168.662)

**26** AV ballots for the May 5 election must be available for issuance to voters. (Mich. Const., Art. 2, Sec. 4)

Beginning of period secure drop boxes must be accessible

24 hours each day for the May 5 election (until 8 p.m. on Election Day). (Mich. Const., Art. 2, Sec. 4)

**31** Last day to pay all forfeited 2024 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2023 real property taxes vests solely in the foreclosing governmental unit. (MCL 211.78k)

Deadline for municipalities to report any errors identified in the 2025 personal property tax reimbursements on Form 5654, *Correction of School Millage Rates or Other Errors for the 2025 Personal Property Tax Reimbursement Calculations* to the 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 2025 Personal Property Tax Reimbursement Calculations* to the Department of Treasury. (MCL 123.1345(e), (o) and (z))

Beginning of period of required daily collection of election materials from AV drop boxes on each day clerk's office is open. (MCL 168.761d)



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## Our clerk (or treasurer) is talking about resigning. What happens next?

Very possibly nothing ... yet. Note that the **laws** governing how a township clerk—or treasurer—resigns from their township board office **are the same** as for any of the township board offices. But the **potential consequences** are very different!

To start a township board resignation, the resigning board member must submit a written resignation, stating their intent to resign, giving their “effective date,” and signed by them. As I explain “effective date,” I suggest that the person **identify the date that they want to be their last day in office**. Don’t just say “effective March 30,” because it’s not clear if you want to be gone on March 30 or April 1. So just say, “I want my last day to be ... X.”

But that is only the first step of a two-step process—which is also why I suggest saying, “I **want** my last day to be ... X.” Because it’s up to the township board to determine whether that is your last day OR if it will be a **later date**.

For a township board member’s resignation to become “real” and legally take effect, the township board must vote in a board meeting on whether to accept the board member’s resignation from the township board. Note that this is not the same thing as recognizing that a resignation has been submitted or accepting the resignation document.

The fact that Clerk Catherine has submitted an “immediate” resignation at a meeting, and I insist that I am “done” and I’m refusing to do anything as a result does not change the fact that I am still the clerk unless and until the board votes in a meeting to accept my resignation.

A township board is not required to act on any township board member’s resignation immediately or in any specified time frame. Sometimes a resigning official is just having a “bad day,” and a board can consider holding off on accepting the resignation to give them time to cool down.

And here’s **why a township board should never act immediately on a clerk OR treasurer resignation** unless the board fully understands the consequences:

When a clerk or treasurer resigns and the board has voted to accept the resignation, once the resignation takes effect, **both the official AND their deputy are no longer holding office**, meaning that you don’t have a clerk or deputy clerk (or a treasurer or deputy treasurer) to sign checks. And in this situation, **no one else has legal authority to sign checks/payments in their place**. Only the clerk or deputy clerk can sign a check/payment for the clerk’s requirement to show it has been or will be approved by the board in a meeting. Only the treasurer or deputy treasurer can sign a check/payment to “make it money” (a negotiable instrument). And neither the clerk nor the treasurer (or their respective deputies) can sign for each other.

As a result, if you don’t have a clerk or deputy clerk OR a treasurer or deputy treasurer due to resignation, it may have the practical effect of “government shutdown”—no payables or payroll can be paid or, in the case of the treasurer’s resignation, **also NO** tax collection disbursements can be paid.

Yes, the deputy is supposed to fill in for the official and perform statutory duties “in the **absence, sickness, death or other disability**” of their official. But the statutes that deal with deputy duties do not include the word “resignation.”

*Expressio unius est exclusio alterius* is a Latin rule of statutory interpretation that means “the express mention of one thing is the exclusion of another”—or as I put it, “If it’s not in the list, it doesn’t exist.”

Resignation is not a “disability.” When an official resigns from their board office, he or she *gives up all authority of the office*, including the authority to appoint the deputy, so the deputy’s authority also ends. The deputy only serves at the “pleasure of the official.”

So, even if a clerk or treasurer is serious about resigning and has no intention of staying or working, either because they refuse or they are unable, a board *can delay the loss of the official and deputy* by holding off on voting to accept the official’s resignation until potential candidates for appointment to the vacancy can be identified.

The law does not provide any requirement or time frame to vote on a submitted resignation. But a board could take a reasonable time to find an appointee to prevent disrupting the township’s statutory functions and operations, including payroll or payables. In the meantime, the clerk or treasurer who wishes to resign still holds office and still has authority to—and should—either continue to serve or at least provide the board with a functioning deputy who can, at a minimum, sign checks/payments even if the official refuses to.

A township board member is legally entitled to be paid the salary of the township board office they hold, as stated in the salary resolution, prorated until the last day they are still holding office (*when the board accepts their resignation and the last day has been reached*)—literally as long as they are alive and still holding office—**regardless of whether or how much** they perform specific statutory duties of their office. So, it’s in their interest as well to still provide a functioning deputy, even if it is a new deputy that they agree to appoint.



## Can a board member submit a resignation ‘early’?

Yes. This is an ideal option, especially for the clerk or treasurer positions, because it gives the board some time to prepare and to potentially appoint someone in advance to fill the position for a smoother transition.

If a township board has voted to accept a resignation in advance of it taking effect, then the board **may also vote to appoint to fill the vacancy in advance**, but only within 30 days prior to the vacancy taking effect.



## How much time does a board have to fill a board vacancy?

Once a township board has voted to accept a board resignation and it has already taken effect, then the board **must vote to fill that board vacancy no later than 45 days** after the vacancy takes effect. (MCL 168.370)

If the board does not meet the deadline, then the county clerk is required by law within five calendar days of that missed deadline to schedule a special election to fill that board position, likely at the township’s cost. *(And if it was the clerk or treasurer’s position, with the township still left in the lurch financially in the meantime, as previously described.)*



## Shouldn’t the voters have a say this early in a term?

Actually, the voters **will** have their say on any persons appointed to fill a township board or other elective township office vacancy **at this point in the current four-year township term.**

Until a specific date in the “first half” of each four-year township term, anyone appointed to fill a township board office due to resignation or death serves **ONLY** until the midterm August primary and November general election fill that vacancy for the remainder of the township term.

Specifically, the Michigan Election Law requires that, if a vacancy occurs in an elective or appointed township office more than seven days before the 15th Tuesday prior to the August midterm primary, then that position will be on the midterm August primary and November election ballots. (MCL 168.370a) **Note:** *The word “appointed” in this case refers to an elective township office (township board, elective library board, elective park commission or constable) where the board appoints to fill a vacancy. Also note that, if a township still has the office of constable, the board is NOT required to fill a constable vacancy. It is the only exception to filling vacancies in elective township office.*

For the 2024–2028 term, the “cutoff date” is April 13, 2026 —meaning that **if a vacancy occurs** (takes effect) **on or before April 13, 2026**, then the person appointed to fill that vacancy will hold the office only until it is filled by the November 2026 election. The position is “up for reelection.” A person who was appointed to fill the vacancy would have to run if they wish to continue serving for the remainder of the 2024–2028 township term.

So, even if individual board members don’t particularly like a potential candidate for a board vacancy or are hesitant to “impose” someone on the voters in the first half of the term, sometimes the “spoonful of sugar that helps the medicine go down” is knowing that the person **will only serve until** that midterm election—and then the voters get to decide if they stay or go.

*Note: As of publication, Senate Bills 692–697 have been introduced to move the August primary to May, but no action has been taken, and they would not affect the August 2026 primary.*



## Do persons appointed or elected to fill a board vacancy have to take the oath?

Absolutely, yes. Anyone who is elected or appointed to township board elective office must take the oath of office and file it with the township clerk before assuming the office, regardless of whether they’ve held township office before or how often they’ve been elected or appointed.



## Who has authority to administer oaths to township officials?

The positions that are authorized by law to administer the oath of office are the township clerk/deputy clerk, supervisor/deputy supervisor, county clerk/deputy county clerk, notary public, judge/justice (of any court of record), and state senator or state representative.

A board member is not required to take the oath from a township official or do it during a board meeting or an official ceremony, if one is held.

*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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# 2025 public acts

The following is a compilation of public acts enacted into law in 2025 that may impact townships:

**PA 1: Minimum wage**—Modifies the hourly wage rate. *Effective Feb. 21, 2025*

**PA 2: Earned sick benefits**—Modifies requirements for employers to provide earned sick time. *Effective Feb. 21, 2025*

**PA 13: Marketable title**—Revises Marketable Title Act to change various requirements and procedures related to recording marketable title to an interest in land. *Effective Sept. 29, 2025*

**PA 14: Appropriations**—Provides appropriations for state budget for Oct. 1-8, 2025. *Effective Oct. 1, 2025*

**PA 16: Transportation funding**—Creates the Neighborhood Roads Fund and Infrastructure Projects Authority Fund and prescribes the distribution of money from each fund. *Effective Oct. 7, 2025*

**PA 17 & 19: Sales & Use Tax**—Amends General Sales Tax Act and Use Tax Act to exempt, beginning Jan. 1, 2026, the sale of eligible fuel from the sales tax and the storage, use or consumption of eligible fuel from the use tax. *Effective Oct. 7, 2025*

**PA 20: Motor fuel tax**—Increases the tax levied on motor fuel from 31 cents per gallon to at least 51 cents per gallon beginning Jan. 1, 2026. *Effective Oct. 7, 2025*

**PA 21: Natural Resources Trust Fund**—Provides funding for projects through the Michigan Natural Resources Trust Fund for land acquisition projects and development projects. *Effective Oct. 7, 2025*

**PA 22: Appropriations**—Provides appropriations for the state budget for fiscal year 2025-2026 and supplemental appropriations for FY 2024-2025. *Effective Oct. 7, 2025*

**PA 23: Marijuana**—Creates a 24% excise tax on certain wholesale sales or transfers of marijuana and directs the revenue to the Neighborhood Roads Fund. *Effective Oct. 7, 2025*

**PA 27: Personal property tax**—Requires the unused funds to reimburse municipalities for certain revenue lost due to the small business property tax exemption lapse to the general fund. *Effective Oct. 7, 2025*

**PA 29: Water certification fees**—Extends the sunset (expiration date) to Oct. 1, 2029, for provisions that authorize the state Department of Environment, Great Lakes, and Energy to charge fees for training and certification programs for individuals to become certified operators of a public water supply. *Effective Oct. 7, 2025*

**PA 30: Natural Resources and Environmental Protection Act (NREPA) fees**—Extends sunset to Oct. 1, 2029, for provisions that authorize the Department of Environment, Great Lakes, and Energy to charge fees authorized under NREPA for hazardous waste user charges, land and water permit fees, operator training and certification fees, surface water discharge fees, and stormwater discharge fees. *Effective Oct. 7, 2025*

**PA 32 & 33: Enhancement grants**—Prescribes the public disclosure requirements for legislatively directed spending items (referred to as “earmarks”) in the budget process. *Effective Jan. 1, 2026*

**PA 53 & 54: Tax Tribunal**—Expands methods for the tax tribunal to hold hearings to include electronically by telephone or video conferencing if agreed on by all parties, and updates the Open Meetings Act to allow. *Effective March 24, 2026*

**PA 58: Land division**—Increases allowable number of parcels resulting from division for the first 10 acres from four to 10 parcels and allows local units to allow a greater number if permitted by local ordinance. *Effective March 24, 2027*

**PA 60, 61 & 62: Child care locking systems**—Allows childcare centers to install temporary locking devices to be used in emergency situations and requires plans to be submitted to the appropriate code enforcement agency (fire/police departments) for review. *Effective March 24, 2026*

**PA 68, 69, 70, 71, 72, 73 & 74: Farmland & Open Space Preservation**—Amends the NREPA to modify provisions related to agricultural conservation easements, development rights agreements or purchase development rights addressed in Farmland and Open Space Preservation and Agricultural Preservation Fund. *Effective Dec. 23, 2025*

## Legislative lowdown

A look at critical bills MTA is following as they move through the legislative process. Watch for updates in MTA's weekly newsletter, *Township Insights*.

**SBs 6 & 7: Employment practices**—Provides employer requirements for payment of wages and fringe benefits, and provides penalties for violations. *MTA monitoring.*

**SB 16: Farmland**—Allows relinquishment of portion of farmland from agreement or easement to make boundaries more regular. *MTA neutral.*

**SB 46: Water supply**—Regulates mobile home park water delivery systems. *MTA monitoring.*

**SB 80 & HB 4084: Transportation**—Provides criteria and funding, including grants or loans to local road authorities, for noise abatement measures. *MTA supports.*

**SB 81 & HB 4070: Indigent Defense Commission**—Expands Michigan Indigent Defense Commission Act to include youth. *MTA monitoring.*

**SB 82: Public records**—Creates new act to allow judges to request a public body not publicly post or release certain information concerning the judge or judge's family members. *MTA monitoring.*

**SB 86: Social services boards**—Allows elected officials to serve on a county social services board. *MTA neutral.*

**SB 110: Property tax exemptions**—Provides for a homestead property tax exemption for the surviving spouse of an emergency first responder killed in the line of duty. *MTA monitoring.*

**SB 120: Elections**—Modifies process for voting without identification for election purposes to include proof of identity and proof of state residency. *MTA monitoring.*

**SB 129: Open Meetings Act**—Provides for remote meeting participation of certain non-elected public body members with disabilities. *MTA neutral.*

**SB 145: Employment**—Prohibits an employer from seeking or asking certain information about a job applicant's compensation history and credit history. *MTA monitoring.*

**SB 161: Workers' compensation**—Extends the presumption of causation of heart and respiratory diseases to certain

members of police, fire and public safety departments. *MTA opposes.*

**SB 192: Property taxes**—Provides for the freeze of taxable value for primary residences of certain senior citizens. *MTA opposes.*

**SB 240 & HB 4699: Term of office**—Modifies term of office start date for township officials to Dec. 1. *MTA neutral.*

**SB 246 & HB 4393: Landfills**—Increases fees and surcharges for the disposal of solid waste, hazardous waste and naturally occurring radioactive material (TENORM), and limits certain disposal wells and TENORM disposal. *MTA supports.*

**SB 247 & HB 4389: Hazardous waste**—Provides for injection well disposal fee. *MTA supports.*

**SBs 248-256: Water utilities**—Creates water rate affordability program and shutoff protections. *MTA opposes.*

**SB 271: Open Meetings Act**—Revises provisions of Open Meetings Act relating to virtual attendance and participation of members of public bodies at public meetings. *MTA monitoring.*

**SB 278 & HBs 4539-4540: Housing**—Modifies and expands the Housing and Community Development Fund to make financing available to middle-income households. *MTA supports.*

**SBs 280-281: Recreation Passport**—Makes state Recreation Passport fee mandatory for all vehicles, and modifies park passes for Recreation Passport and nonresident motor vehicle. *MTA monitoring.*

**SB 285: Marriage**—Modifies persons authorized to solemnize marriage to include township supervisors. *MTA supports.*

**SB 288: Open Meetings Act**—Modifies grounds for going into closed session when a public body consults with its attorney. *MTA supports.*

**SB 292: Property taxes**—Provides property tax exemption for principal residence of individuals 70 years of age and older. *MTA opposes.*

**SB 319 & HB 5290: Collective bargaining**—Requires minimum staffing levels within a bargaining unit to be a mandatory subject of collective bargaining. *MTA opposes.*

**SBs 416-417: Bottle deposit law**—Provides for a referendum to expand the bottle deposit law, earmarks funds and provides for the revenue distribution. *MTA monitoring.*

**SB 423: Property taxes**—Modifies sunset on certain delinquent tax payment reduction and foreclosure avoidance programs. *MTA monitoring.*

**SB 427: Open Meetings Act**—Modifies remedies for civil actions against a public body, including court costs and attorney fees. *MTA opposes.*

**SB 441: Stormwater utilities**—Creates a new act that provides for municipal stormwater utilities. *MTA supports.*

**SB 442: Property taxes**—Modifies property tax exemption for certain nonprofit housing property. *MTA monitoring.*

**SB 468: Elections**—Prohibits use of electronic voting systems that contain certain parts or equipment. *MTA monitoring.*

**SBs 484-485: Property taxes**—Amends existing authority for land bank funding to increase property tax exemption period from five to eight years and add all parcels foreclosed and sold at auction or claimed under the right of first refusal. *MTA opposes.*

**SB 581: Tax increment financing**—Modifies definition of downtown district to include separate and distinct geographic areas in a business district if the municipality is located on the mainland and one or more islands and a body of water is between the two separate and distinct geographic areas. *MTA supports.*

**SBs 597-598: Marijuana**—Places limit on number of marijuana retailer and medical marijuana provisioning center licenses. *MTA monitoring.*

**SB 621: Elections**—Clarifies the definition of identification for election purposes to exclude mobile licenses. *MTA monitoring.*

**SB 624: Liquor licenses**—Requires local legislative body approval for a specially designated merchant license or specially designated distributor license. *MTA supports.*

**SB 691: Elections**—Moves statewide primary election to May, eliminates the August election date and adds February election date. *MTA neutral.*

**SBs 721-722 & HBs 5305-5306: Economic development**—Extends sunset for Commercial Redevelopment Act and Commercial Rehabilitation Act. *MTA supports.*

**SBs 761-763: Data centers**—Amends limits on water withdrawals and pro-

vides for energy and water usage report requirements for data centers. *MTA monitoring.*

**HB 4006: Land use**—Prohibits exclusion of commercial wedding or similar events in agricultural zones. *MTA opposes.*

**HB 4014: Property tax assessments**—Exempts transfer of ownership of certain real property to certain individuals from uncapping of taxable value upon transfer. *MTA neutral.*

**HBs 4027-4028: Land use**—Eliminates zoning exemptions for large-scale renewable energy facilities and repeals PA 233 of 2023. *MTA supports.*

**HBs 4049-4050: Chickens**—Allows and requires Generally Accepted Agricultural and Management Practices be developed for rearing of egg-laying chickens in residential areas. *MTA monitoring.*

**HBs 4079-4080: Special assessments**—Reinstates and expands special assessment deferral program, and modifies the income eligibility cap. *MTA supports.*

**HB 4085: Land use**—Preempts local zoning for mining cryptocurrency. *MTA opposes.*

**HB 4118: Drains**—Provides special assessments for levy against state Department of Natural Resources lands. *MTA supports.*

**HB 4137: Speed limits**—Modifies determination in accordance with traffic engineering practices. *MTA supports.*

**HBs 4311-4312 & SBs 559-561: Revenue Sharing Trust Fund**—Establishes a “Revenue Sharing Trust Fund” and dedicates a portion of general sales tax revenue to the fund for the purpose of distributing to townships, cities, villages and counties. *MTA supports.*

**HB 4328: Appropriations**—Provides supplemental appropriations for emergency response funding. *MTA supports.*

**HB 4338: Local government**—Creates Sanctuary Policy Prohibition Act. *MTA monitoring.*

**HB 4342: Revenue sharing**—Provides for withholding of revenue sharing payments to townships, cities and villages for enactment and enforcement of certain sanctuary policies. *MTA monitoring.*

**HB 4397: Public records**—Creates a new act to allow legislators, current or former governors, and current lieutenant governor, attorney general and secretary of state to request a public body not publicly post or release certain information concerning themselves or their family members. *MTA monitoring.*

**HB 4411: Environmental protection cleanup**—Provides cost recovery for removal of damaged vehicles and debris. *MTA supports.*

**HB 4433: Labor**—Protects adverse employment action for emergency responder when absence from work is due to response to an emergency. *MTA monitoring.*

**HBs 4443-4444: Property tax exemption**—Exempts disabled veterans from property tax and creates specific tax exemption based on percentage of disability, without local reimbursement. *MTA opposes.*

**HB 4583: Property tax/elections**—Limits all millage elections to November ballot. *MTA opposes.*

**HB 4707: Elections**—Prohibits ranked choice voting procedures. *MTA monitoring.*

**HB 4731: Fireworks**—Allows local ordinances regarding fireworks in certain circumstances. *MTA supports.*

**HB 4757: Local government financing**—Modifies financing requirements for investment of surplus funds of political subdivisions. *MTA monitoring.*

**HB 4763: Public employees**—Modifies definition of “public safety officer” in Public Safety Officers Benefit Act to include certain medical examiners and part-time firefighters. *MTA monitoring.*

**HBs 4787-4788: Personal property taxes**—Provides a personal property tax exemption for certain utility personal property and creates a specific tax on said personal property. *MTA opposes.*

**HB 4799: Property taxes**—Requires the postmark date to be determining date when property taxes are paid and other communications and notifications are provided by taxpayer. *MTA opposes.*

**HB 4801: Property taxes**—Exempts a qualified residential child day care from collection of property taxes. *MTA opposes.*

**HB 5057: Housing**—Mandates director of the state Construction Code

Commission to discuss and recommend modifications to construction code to allow for triplexes, quadplexes, five-plexes or six-plexes in certain residential structures. *MTA monitoring.*

**HBs 5079-5080: Crimes**—Increases penalties and provides sentencing guidelines for disarming a law enforcement officer of a firearm if accomplished by force or if law enforcement officer is injured. *MTA monitoring.*

**HB 5103: Natural resources**—Authorizes temporary erosion control structures without permit during high water levels. *MTA monitoring.*

**HB 5123 & SB 719: Franchise fees**—Modifies definition of video service. *MTA opposes.*

**HB 5192: Local government**—Prohibits local government use of funds to hire certain lobbyists. *MTA opposes.*

**HB 5225: Property taxes**—Modifies eligibility level for a summer property tax deferral. *MTA monitoring.*

**HBs 5232-5233: Labor**—Requires up to 26 days of annual paid military leave for certain members of a fire department or law enforcement agency. *MTA monitoring.*

**HB 5246: Property tax**—Requires parcels used to cultivate marijuana to be classified as commercial real property under the General Property Tax Act. *MTA supports.*

**HBs 5319-5332: Drones**—Regulates or prohibits use of drones in certain areas, prohibits purchase or use of certain drones by the state and public agencies, requires cybersecurity and data protection for drones, creates database of restricted zones and flight paths for unmanned vehicles, and provides penalties for using unmanned vehicles in a restricted zone or flight path. *MTA monitoring.*

**HB 5333: Landfills**—Increases civil, administrative and criminal fines on the owners and operators of a landfill who violate state statute. *MTA monitoring.*

**HBs 5396-5398: Sales and use taxes**—Eliminates sales and use tax exemptions for data centers. *MTA monitoring.*

**HB 5999: Public employees and officers**—Prohibits local officials from signing nondisclosure agreements related to the construction of data centers. *MTA monitoring.*



## What is the new GASB Statement No. 105?

Governmental financial reporting relies on clarity, consistency and transparency. To strengthen these principles, the Governmental Accounting Standards Board (GASB) issued Statement No. 105, Subsequent Events, a standard designed to improve how state and local governments identify and disclose events that occur after the financial statement date but before those statements are issued. This guidance enhances comparability across governments and ensures that financial statement users receive timely, relevant information about significant developments. The effective date of this standard is for fiscal years beginning after June 15, 2026.

GASB 105 was released in December 2025 and replaces the previous guidance found in GASB Statement No. 56, Codification of Accounting and Financial Reporting Guidance Contained in the AICPA [American Institute of CPAs] Statements on Auditing Standards. GASB's research revealed considerable diversity in practice under the old standard, prompting the need for clearer, more consistent requirements.



## What are subsequent events?

GASB 105 defines subsequent events as transactions or other events occurring after the date of the financial statements but before the date those statements are available to be issued.

This definition aligns governmental accounting more closely with the conceptual framework used in other sectors while refining the time frame referenced throughout GASB literature.

Subsequent events fall into two broad categories:

- Recognized subsequent events, which provide additional evidence about conditions that existed at the date of the financial statements. Examples of recognized subsequent events include:
  - o Settlement of a pre-existing lawsuit
  - o Bankruptcy of a major taxpayer based on pre-year-end financial decline
  - o Information confirming impairment of an asset that occurred before year-end
- Nonrecognized subsequent events, which relate to conditions that arose after the financial statement date. Examples of nonrecognized subsequent events include:
  - o Tornado damages occur at the township hall after year-end
  - o Approval of construction of a new fire station after year-end
  - o Major employer within the township announces plans to relocate after year-end

GASB 105 clarifies which category applies in various scenarios and when disclosure is required.



## What is the importance of GASB 105?

Before GASB 105, governments relied on guidance originally derived from AICPA auditing standards. Over time, GASB found that governments applied these rules inconsistently, leading to variations in disclosure practices and confusion among financial statement users.

The new standard aims to:

- Enhance consistency in how governments evaluate and report subsequent events
- Improve transparency by ensuring that significant post-reporting developments are disclosed clearly
- Better meet user needs by aligning reporting practices with the expectations of auditors, oversight bodies and the public

These improvements help stakeholders, such as taxpayers, bondholders and oversight agencies, make more informed decisions.



## What are implications for local governments?

Implementing GASB 105 requires governments to revisit their financial reporting processes, particularly around year-end closing and review procedures. Officials and finance staff must ensure they have mechanisms to identify relevant events promptly and evaluate their impact accurately.

Auditors and preparers will benefit from the clearer framework, but they may need to update internal controls, training and documentation practices to align with the new standard.

GASB Statement No. 105 represents a meaningful step toward more consistent and transparent governmental financial reporting. By refining definitions, clarifying disclosure requirements and addressing diversity in practice, the standard helps ensure that financial statement users receive reliable information about significant events occurring after the reporting period. As state and local governments adopt GASB 105, they strengthen the integrity of their financial reporting and enhance public trust.

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.

# Serving every resident

## Why digital accessibility matters

Your township's website is the face of your community. Your website is almost certainly visited by more people—and more often—than your township hall, your community center, your parks, or any building or public space the township owns. Much (if not all) information about your township is disseminated to the public through your website or social media pages. Residents and township officials alike rely on the website to provide up-to-date news, meeting minutes, copies of ordinances, contact information permits and forms, and much more. Making this space accessible to all residents was previously considered good practice, but will soon be considered law.

The federal Americans with Disabilities Act (ADA), among other things, requires all government-owned property to be accessible to those with disabilities. Disabilities come in many shapes and sizes, and more than one-quarter of the U.S. population has a disability that may affect their ability to access government services. Most officials are familiar with the ADA's requirements for physical spaces, such as installing ramps or automatic doors to get into the township hall, or making restrooms large enough to accommodate a disabled individual. These rules on physical spaces remain, but the U.S. Department of Justice (DOJ) will soon require that the ADA apply to your "virtual office space" as well, which includes the township's websites (including ensuring documents on the site are accessible), mobile apps, social media pages and emails.

Ensuring your township's website is in compliance with these new accessibility standards is a complicated task—each township's website is different, and there is no

"one-size-fits-all" solution or simple "how to" guide. It would be very difficult for officials, on their own, to make an accurate determination whether their website is compliant. This is a time to work with the professionals—reach out to your township's website developer or to a website consultant, who can assist in making fixes to your site and digital spaces, and offer tools and guidance on keeping things compliant moving forward.

While it will take time, effort and money to retrofit your digital spaces to be accessible, it is something that must be prioritized. When your online presence is not accessible to those with disabilities, it can be a significant impediment to their ability to live in and enjoy the benefits of your township.

### When do I need to comply?

The deadline for compliance is fast approaching. The vast majority of Michigan's townships—those with a population



of less than 50,000—have until April 26, 2027, to comply with the DOJ website accessibility requirements for their own website and other digital communications. Townships with a population of 50,000 or greater must comply sooner—by April 24, 2026.

This may be the first time some officials are hearing about these new requirements or realizing that their township *is* impacted. MTA first shared information about the standards and upcoming deadlines in our November 2024 *Township Focus* cover story and an educational session was also held at last year's Annual Conference. While the deadline may seem like a long way out for some, this will be a substantial change for many websites, in some cases requiring a complete rework. It is strongly recommended that you start formulating a plan for compliance now and implement it over the course of several months, rather than trying to rush things at the last minute. Because the State of Michigan and many counties have greater than 50,000 people, they may require any documents that have to be submitted to them be compliant by the earlier (2026) deadline. (See page 21 for information from the Michigan Department of Treasury on submissions to the department.)

Making your website ADA compliant will require significant collaboration between township officials, staff and your web developer—collaboration that will take time to coordinate.

### **What does it mean to make our township's website ADA compliant?**

If you're not a web developer, you are probably wondering what makes a website accessible or inaccessible to those with disabilities. From a technical standpoint, the DOJ has

adopted the Web Content Accessibility Guidelines, Version 2.1, Level AA (WCAG 2.1 AA), which is an international standard for online accessibility published by the World Wide Web Consortium. These guidelines outline an extensive and fairly strict set of standards that the township's website must meet to ensure it is usable by people with a wide range of disabilities. Many of the technical requirements are too detailed to cover in this article, but there are a few key standards that are particularly relevant to townships that will be covered here.

Visual impairments are often the textbook example of a disability that websites must accommodate. This can include individuals who are completely blind, and also those who have a range of vision impairments. Not only do fonts have to be big enough to read, but the text has to be properly structured so that an electronic screen reader can read it aloud to someone who is unable to see it. One of the most common accessibility barriers that townships face is the use of scanned documents on their website. In almost all cases, scanned documents do not comply with the WCAG rules because a screen reader cannot read text on a document that has been run through a scanner.

It's also important to make sure that there is adequate contrast between written text and any background colors or images (for example, printing light gray text on a white background). This can be particularly common if you have text overlaying an image, which can make the text blend into the photo and become unreadable. The graphic on page 20 helps to illustrate poor contrast versus good contrast. Last but not least, because many people (up to 8% of men) are colorblind, the ability to perceive color should not be required to understand the content on your website.

# cover story



Another common practice that will soon become problematic is the use of online flyers or graphics to describe a township service or event. While these can certainly look nice, text on an image can be impossible for screen readers to understand, similar to a scanned document. If you're going to post a visually appealing graphic, you must also post the same information as text on the webpage.

Of course, visual impairments aren't the only type of disability. If you are one of the many townships that post audio and/or video recordings of your meetings, it will soon be necessary for those files to have closed captioning and transcripts to aid those who may have auditory disabilities.

Another common disability that can affect website access is motor skills. Some individuals cannot use a traditional computer mouse, and your website must be coded in such a way that someone with motor disabilities can navigate via keyboard or voice command. Among other things, this

means that a site visitor should be able to tab through all the links on your page while having a clear visual indication on screen of what is currently selected.

Even those of us who aren't disabled have undoubtedly experienced the frustration of trying to fill out a mandatory form online and having the site reject it after we click "submit." This could be because a required field blank was left blank, a phone number was entered in a different format than the site expected, or something else entirely. Usually, the form will give an error message explaining what went wrong so the issue can be corrected. But what if you couldn't see the error message? Maybe the error message is in a color you can't see clearly, or is overlapping other elements of the page and a screen reader doesn't pick up on it. The mandatory form has now become impossible for a disabled individual to complete. In fact, not being able to submit a required form, such as an online building permit application, is one of the more common reasons for an accessibility lawsuit.

In addition to some of the obvious issues discussed above, there are many less obvious features that can be built into a website to aid in accessibility. Your content should be divided into proper heading styles (in technical terms, H1 to H6; see graphics below for the incorrect way to use headings, as illustrated on the left, and the correct way, on the right) such that the most important heading on your page is an H1, followed by H2, H3, etc. for less important headings. This greatly helps people who can't see the page to understand and navigate around to the content they are looking for.

Speaking of skipping around, your website should feature a "skip navigation" option that saves a screen reader from having to read every option in your entire navigation bar to a visually impaired person on every page that they visit. Not having a skip link option can easily waste minutes of someone's time on every single page that they visit.

**H4** — Elections

**H3** — Ways to Vote

**H1** — Ways to Vote: By Mail  
Voting by mail allows you to securely cast your ballot from home— just request your mail-in ballot before the deadline of October.

**H1** — Election Day Voting  
On Election Day in Michigan, polling places are open from 7 a.m. to 8 p.m.; if you're in line by 8 p.m., you are entitled to cast your vote.

**H2** — Where to Vote on Election Day  
Vote on election day by finding your local voting precinct below..

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Vote on election day by finding your local voting precinct below..

While many of these concepts and terms are more technical in nature, it is important for officials to have an idea of the issues and what needs to be corrected to make your township's information accessible to all residents and users.

### **But, don't I need to scan certain documents or post the 'originals' online?**

There is no requirement that any document posted on the township's website be a scanned or "original" version. Michigan law provides that electronic signatures satisfy all legal signature requirements, and no document will be invalidated for being in purely electronic form. (MCL 450.837) The law further provides that an electronic record is as good as the original so long as it accurately reflects the original record. (MCL 450.842) In particular as it applies to township meeting minutes, it is perfectly acceptable to post an electronic version of the draft and final minutes on your website that has been directly converted to a PDF from a Microsoft Word document, as opposed to printed out and then scanned back in. (PDFs are often the preferred format for online documents, as every major Web browser has a built-in PDF viewer, ensuring documents are more easily viewable without software. Townships may also post non-PDF documents, such as Excel spreadsheets and Word documents, though this requires the user to have these programs to view the files.)

Officials or township staff may have seen Optical Character Recognition (OCR) in their PDF editors and perhaps believe that it will aid with compliance. OCR is a tool that attempts to read and convert a scanned document into one with electronic text. OCR is not a "one-and-done" solution for all scanned documents. OCR is very imperfect, both because of software limitations and because of the poor quality of most scans. OCR struggles to read text that is smudged, stained or scribbled over in pen. Many scanners also lower the image quality of the document, which makes letters blend together and harder to read. All of these issues compound to make OCR a neat tool, but not one which can solve accessibility issues by itself.

### **What happens if the township doesn't comply?**

Failing to comply with these new federal requirements by the deadline creates enormous risk for your township. There are many direct and indirect penalties for noncompliance. First, your township can be sued by the DOJ itself, a disabled resident or an advocacy group working on behalf of disabled residents. Because your website is accessible from anywhere in the country, it does not matter if the person trying to access it is a resident of your township or even the state of Michigan. These lawsuits can be costly: civil penalties range from \$75,000-150,000 per violation, you also have to pay your own attorney to respond to the suit, and the ADA has certain provisions that may require you to pay the opposing party's attorney fees if you lose the case. This can amount to hundreds of thousands of dollars in fees, and the court will ultimately require you to make your website compliant with the ADA anyway.

## **Township submissions to state Treasury must comply with accessibility standards by April 2026 deadline**

The state and Michigan counties are also subject to the new federal website accessibility requirements—with most having to meet the April 24, 2026, deadline. Because of this, township submissions to the state and counties will likely need to comply this spring. **NOTE:** This does not impact the compliance deadline for your own township's website and digital communications, for those townships subject to the 2027 deadline—it would only apply to township submissions to other agencies that must comply in 2026. For example, the Michigan Department of Treasury sent a "Local Government Update" email in early January about the federal website standards, stating that, "Beginning April 24, 2026, all documents and digital content submitted to Treasury must comply with the updated rules. This applies to reports such as audited financial statements, forms and other digital materials provided by or on behalf of state and local governments."

Treasury stated that it will share additional information and implementation details as federal timelines move closer. Watch MTA's *Township Insights* weekly e-newsletter and website for additional information from Treasury and other state departments as its becomes available.

Second, even if you avoid being sued, your insurance provider is aware of these risks and taking action to protect themselves. Some providers have already begun warning their municipal clients that having a non-compliant website will significantly increase their insurance premiums or may result in policies not being renewed at all. Without insurance, the cost to cover civil fines and lawsuits falls entirely on your general fund.

Third, violating the ADA can create a very negative public image for the township. It could be covered by local news outlets, posted on social media by residents, and generate conflict during meetings. Township officials already deal with a significant amount of stress both inside and outside of meetings; there is no need to add ADA violations to the pile.

### **Who should we talk to about becoming compliant?**

While some townships may already be working with their web developer to prepare for the new requirements, this information is likely overwhelming for many township officials learning about this for the first time. And, making sure your website is compliant will require a potentially time-consuming audit of all pages, documents and images within the site to make sure they meet the WCAG 2.1 AA standard. Given how extensive this standard is, the majority of townships will need to consult with a professional web developer or accessibility specialist. That being said, not all firms that claim to be familiar with these standards are equally capable.



While the current focus of most townships is how to get their website to be ADA compliant, it is equally important that everyone understands how to *keep* their website compliant.

Many people may mistakenly believe that simply installing a software tool called an “accessibility widget” on their website is a quick fix for making it accessible. In reality, these automated widgets are only capable of detecting a small subset of problems and can only fix an even smaller subset of the problems they do detect. One of the biggest names in automated accessibility widgets (accessiBe) was recently fined \$1 million by the Federal Trade Commission (FTC) for lying to its customers by claiming that its widget made a website compliant with the WCAG 2.1 AA standard. The FTC has prohibited accessiBe from stating that its widget can make any website compliant with WCAG standards until they can prove that it actually does so. As this case demonstrates, there is not a “one-and-done” solution for making your website ADA compliant. Instead, it will require consultation with a professional.

## Is there anything the township should worry about once our site has been made compliant?

While the current focus of most townships is how to get their website to be ADA compliant, it is equally important that everyone understands how to *keep* their website compliant. Even if you have a perfectly compliant website today, you, your staff or your web developer could potentially change, update or post something tomorrow that would make the site fall out of compliance. For this reason, it is very important that everyone who has access to make changes to your website be trained on what is required and how to successfully produce new content, such as meeting minutes and agendas, that is accessible. There are a variety of tools that can greatly assist with this (though it’s worth repeating that no automated tools can identify all issues or guarantee compliance):

- **Microsoft Word accessibility assistant:** Many people may not realize that Microsoft Word (in 2010 versions or newer) has a built-in accessibility assistant. In modern versions of Microsoft Word, the accessibility assistant can be found under the “Review” tab by clicking “Check Accessibility.” This tool will help you keep an eye on things such as contrast, alternative text (descriptive text that serves as a substitute for an image) and headings, as well as proper table and document structure.
- **Adobe Acrobat:** If you have the Professional (paid) version of Adobe Acrobat to create and edit PDF documents, you can click on “All tools,” then “View more,” “Prepare for accessibility” and “Check for accessibility.”
- **Web Accessibility Evaluation Tools (WAVE):** This is a free web-based tool (available at [wave.webaim.org/](http://wave.webaim.org/) or as an extension for Google Chrome) where you can paste in a webpage address and it will provide useful feedback on the accessibility of any page.
- **Non-Visual Desktop Access (NVDA):** NVDA is a free screen reader tool that is often used by the visually impaired. It can be difficult to fully appreciate how difficult it is for the visually impaired to navigate the web (even on a perfectly accessible page) until you have actually tried it—and doing so will definitely give you a new understanding of why these accessibility requirements are so important. NVDA can be downloaded from [nvaccess.org/download/](http://nvaccess.org/download/).

But always remember, while tools like these can be useful in identifying some of the most obvious and egregious accessibility issues, they are not capable of catching everything. Just because the particular tool says you are “OK,” that does not mean there are not accessibility issues. This is why it is important to not only use the tools, but also to know the rules.

## Are there any exceptions or content that doesn’t need to be accessible?

In order to make accessibility a reasonable goal for townships, and other state and local governments, the DOJ has recognized five exceptions for certain preexisting web content and documents. The recognized exceptions are as follows:

1. **Archived web content.** To qualify for this exemption, content must meet *all* four of the criteria below:
  - The content was created before the date the township must comply with the rule, or reproduces paper documents or the contents of other physical media (audiotapes, film negatives and CD-ROMs for example) that were created before the township must comply with this rule, AND
  - The content is kept only for reference, research or recordkeeping, AND
  - The content is kept in a separate area of the website for archived content, AND
  - The content has not been changed since it was archived.

**2. Preexisting conventional electronic documents.** To qualify for this exemption, documents must be word processing, presentation, PDF or spreadsheet files, AND they must have been available on the township's website before the date the township must comply with the rule.

Documents that are currently being used to apply for, access or participate in a township's services, programs or activities—such as ordinances, permits and forms—do *not* fall under the exception even if the documents were posted before the date the township has to comply with the rule.

**3. Content posted by a third party where the third party is not posting due to contractual, licensing or other arrangements with a public entity.** It is important to remember that if your website relies on third-party software, such as BS&A, MuniCode, Ameriscan or any other software, the content displayed through software like that must still be compliant, unless the particular content qualifies for an exemption.

**4. Individualized documents that are password-protected.** For example, a PDF version of a water bill for a person's home that is available in that person's secure account on the township's website.

**5. Preexisting social media posts.** For example, a Facebook post from 2025 about an event in your township.

While legitimately taking advantage of these exceptions can be helpful in not getting sued, there are many reasons why they should generally be used as a last resort. First and foremost, taking advantage of an exception does nothing to further the ultimate goal of accessibility—rather, it (at best) keeps you from being punished in some situations. Some of these exceptions also require moving old content to “a special area for archived content,” which could make it more difficult for users to find. Last, but certainly not least, there are many nuances as to what does and doesn't qualify for each exception, and you do not meet the exception just by labelling something as exempt. It must actually be exempt in order to satisfy the ADA.

Old meeting minutes, for example, can (and probably should) be moved to an archive section of the website and are likely not required to comply. As new meeting minutes are created, however, it is important that they are created in an accessible format. Critical forms, on the other hand, don't qualify for an exemption even if they were posted before the deadline. These must be made accessible.

Similarly, some people misunderstand Exception #3 to state that if a third-party such as your web developer posts something non-compliant on your website, then the township won't be held responsible. This is incorrect, because the third party is still posting on behalf of the public entity. The true meaning of this exception is to exempt the township from being responsible for content the public might post to a social media page or to a forum about the community. It does not apply to content that the township is instructing another person to post on its website.

If you have questions on what does or doesn't fall under these exceptions, it is best to consult with your township attorney and web developer for guidance.

## Now what?

While these upcoming federal digital accessibility requirements may seem overwhelming, there is no need to panic! If you hadn't already heard about the new standards, this article is the first step toward awareness and to taking action to ensure your township will be in compliance by the applicable deadline. The next step is to work with a professional web developer to get an understanding of how your township's website may be affected—and how to correct and maintain it going forward. In addition to working with your web developer, MTA is working to provide resources and information for its member townships:

- A free, live webinar will be held in March with article author Kyle Shumaker, president of Shumaker Technology Group, to walk attendees through accessibility standards and tools, including how to use and what they can—and cannot—do, how to create documents that meet the standards, and what to look for when considering digital accessibility. The webinar will also be recorded and available to members to view on demand at any time in MTA's Online Learning Center. Watch MTA emails, website and social media for registration information.
- Information will be posted on MTA's “Website Development” webpage on [michigantownships.org](http://michigantownships.org). Access via the “Index of Topics” in the “Answer Center” under the “Member” tab. There, you'll find links to the complete ADA website requirements, an accessibility checklist, resources on making a Word document into an accessible PDF and using Word's accessibility assistant, and more. Additional resources will be added as they become available.
- Get your questions answered at “Access Granted: What You Need to Know about New ADA Website Requirements,” an educational session held on April 22 at the 2026 MTA Annual Conference at the Grand Traverse Resort. Article authors Kyle Shumaker and MTA Legal Counsel Michael Bila will break down what it means to make a website “accessible,” and share best practices and simple, actionable steps to ensure compliance.

Taking steps now can ensure that *all* individuals can actively participate in and fully access your township's services, programs and information.



**Kyle Shumaker**, President, Shumaker Technology Group, and **Michael Bila**, MTA Legal Counsel, Bauckham, Thall, Seeber, Kaufman & Koches, PC

For more information, visit [stgmunicipal.com/ada](http://stgmunicipal.com/ada) or contact [info@shumakergroup.com](mailto:info@shumakergroup.com). You can also visit [michigantownshiplaw.com](http://michigantownshiplaw.com) or call (269) 382-4500.

# Welcome

## New district directors appointed to MTA Board

**F**our new township leaders will help to lead the Association, after being appointed to fill district director vacancies on the MTA Board of Directors. The appointments were confirmed by the MTA Board at its December 2025 meeting. The new directors will serve the remainder of the MTA Board term of office, which concludes at the MTA Annual Meeting in 2029. Please join us in welcoming our new district directors!

### **Kim Knauf Wyckoff, MTA District 3**

**Escanaba Township** (Delta Co.) Treasurer **Kim Knauf Wyckoff** is the new director representing MTA District 3, which encompasses Alger, Delta and Menominee Counties. Knauf Wyckoff is serving her second term as treasurer, and got her start in township government when she was first elected to the role in 2020.

In addition to helping guide the state's largest municipal association on behalf of all Michigan's townships, Knauf Wyckoff also hopes her new role on the MTA Board will positively impact her area in the Upper Peninsula. She says that, "Making sure the residents are well-represented, and maintaining our quality and way of life in the U.P." are among her goals as a district director. Joining the MTA Board will "allow her to be involved with decisions being made that would have an impact on our district," she said.

Township government isn't the only local government Knauf Wyckoff has served—she was previously a magistrate for Delta County District Court. In addition, she has been a small business owner since she was a young adult, and has operated an outdoor woodstove dealership and welding business since 1998. She is very involved supporting area veterans, and has been vice president of the U.P. Honor Flight for more than a decade. The Honor Flight Network transports veterans to Washington, D.C. to allow them to visit and reflect at the national memorials honoring their military service.

### **Andrea Knapp, MTA District 16**

**Andrea Knapp** has been appointed director of MTA District 16, which includes Montcalm, Gratiot and Ionia Counties. Knapp has been clerk of **Maple Valley Township** (Montcalm Co.) since 2022.

Prior to becoming clerk, Knapp served on the township planning commission. She is president of the Montcalm County MTA Chapter, and served as chapter vice president from 2023-2024. In addition, she is a member of the Montcalm County Community Advancement Committee.

Incredibly dedicated to continuing education and development, Knapp is a 2025 graduate of MTA's Township Governance Academy, and will be among the first participants to be recognized at the 2026 MTA Annual Conference for completion of MTA's Red Book Ready program. She earned the Michigan Professional Municipal Clerk designation upon graduating from the Michigan Association of Municipal Clerks Clerk Institute in March 2025, and is pursuing the Certified Municipal Clerk designation through the International Institute of Municipal Clerks. She is also a graduate of the inaugural class of the Michigan Municipal League's Women's Elected Leadership



**Knapp**

Intensive program in 2024, and is working toward becoming a Michigan certified assessing technician. These efforts underscore her commitment “to enhancing my knowledge and skills to better serve my community and contribute to the success of local government,” Knapp said.

As an MTA Board member, she hopes to encourage more township leaders to take advantage of continued learning opportunities, including educational programs as a component of MTA county chapter meetings.

### Ryan Fewins-Bliss, MTA District 20

**Bath Charter Township** (Clinton Co.)

Supervisor **Ryan Fewins-Bliss** will serve the MTA Board as director of District 20, which encompasses Ingham, Clinton and Eaton Counties. Fewins-Bliss has served on the township board for a combined 10 years, first as trustee and now as supervisor for two years. He brings experiences working with many other township boards and committees, including as trustee for the Bath Township Public Library, township parks and recreation committee, police and fire committee, senior services advisory board, planning commission and finance committee.



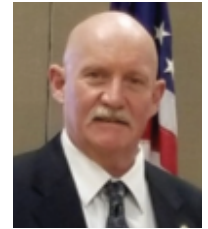
Fewins-Bliss

He aims to bring that experience and commitment to local government to his role serving on the MTA Board, saying his goals include, “amplifying mid-Michigan’s voice within the Association and maximizing the impact of township government in state policy, regional collaboration and local efficacy.” Further, he hopes to help “guide the Association as it strengthens its support for township government, elected officials, municipal staff and volunteer leaders.”

The experiences and knowledge that he garners while serving MTA will also help to strengthen his MTA district, which he calls “very diverse politically and geographically,” as well as his service to his own community. “I hope to network with other township leaders and build contacts to seek advice and counsel as needed, and to learn more about township government and best practices that I can take back to Bath Township,” Fewins-Bliss said.

### Bill Sutherland, MTA District 24

Welcome to **Bill Sutherland**, supervisor of **Norvell Township** (Jackson Co.), who is the new director for MTA District 24, which includes Hillsdale, Jackson and Lenawee Counties.



Sutherland

Prior to being elected supervisor in 2020, Sutherland served on the township planning commission for three years, including as chair. He has also served as township deputy supervisor, and on the township zoning board of appeals (ZBA), as chair and as planning commission representative to the ZBA. He is chair of the Greater Irish Hills Inter-Municipality Committee, and is recording secretary and past chair of the Leoni Regional Utility Authority.

Sutherland looks forward to his new role helping to guide the Association on behalf of Michigan’s 1,240 townships. “I want to actively contribute to an organization I deeply respect—one that provides critical support, education and advocacy for townships across Michigan,” he said. “As a district director, I will serve as an advocate for the needs and priorities of the townships within my district, ensuring their voices are heard and represented at the state level.”

Strengthening MTA and empowering township leadership are among Sutherland’s goals on the MTA Board of Directors.

“Achieving results requires active participation, thoughtful leadership and collaboration,” said Sutherland, who is also an active participant in—and advocate of—lifelong learning. “I bring a strategic, solution-oriented mindset—balancing long-term goals with practical action—and a grounded perspective shaped by diverse experience. I am committed to working constructively with fellow board members to make decisions that are effective, equitable and in the best interest of the organization and its stakeholders.”

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## Federal BEAD investment will expand high-speed internet connection statewide

Access to high-speed internet is essential for many aspects of modern life, from students completing homework, to small business operations, and access to local government information and services. The state of Michigan has received more than \$916 million in federal funds to administer the Broadband Equity, Access, and Deployment (BEAD) program and continue expanding high-speed internet access statewide—the single largest investment in high-speed internet infrastructure in Michigan and the nation’s history. The program is designed to ensure that every one of Michigan’s unserved and underserved homes and businesses can get connected to reliable high-speed internet infrastructure.

According to the state Department of Labor and Economic Growth (LEO), the private sector will contribute \$557 million in matching funds, bringing the total upcoming investment in Michigan’s high-speed internet infrastructure to \$1.47 billion. The state has the third-highest number of BEAD-eligible locations in the nation, underscoring the significant need for expanded high-speed internet access. The funding, according to LEO, will connect nearly 200,000 homes, businesses and institutions through the BEAD program, with more than 31,000 miles of fiber-optic infrastructure deployed over the next four years.

“We’re committed to expanding opportunity in every corner of the state, and we know that access to reliable, high-speed internet is no longer a luxury,” said Eric Frederick, chief connectivity officer in the Michigan High-Speed Internet Office (MIHI). “This funding will help us continue building critical infrastructure, allowing us to bring high-speed

internet statewide. This helps Michiganders get access to education, visit doctors, apply for jobs and so much more.”

Local governments were first able to participate in the program by taking part in a Challenge Process in 2024 to help MIHI correctly determine the status—unserved, underserved or served—of every home, business and community anchor institution (such as schools) in the state. BEAD was implemented as a competitive grant program, with applicants—typically internet service providers—proposing projects to build reliable high-speed internet infrastructure. Townships and other local governments were able to support a specific grant application by writing a letter of support for applicants to include with their application.

As the BEAD program progresses and projects are starting to get underway, MIHI recommends that local governments review the list of BEAD-eligible locations in your jurisdiction (search for your township at [michiganbroadbandmap.com](http://michiganbroadbandmap.com)) and consider what permits may be needed for those projects. Compiling the relevant materials, designating a point of contact who can help the grant recipient move through the permitting process and/or identifying steps that could streamline the process can help ensure the success and speed of high-speed internet deployment in your community.

In addition to BEAD, MIHI’s Realizing Opportunity with Broadband Infrastructure Networks (ROBIN) grant program has also already connected more than 33,000 homes and businesses to fiber-optic high-speed infrastructure and will connect an additional 50,000 more in 2026.

For more information, visit [michigan.gov/MIHI](http://michigan.gov/MIHI).

# BEAD PROGRAM

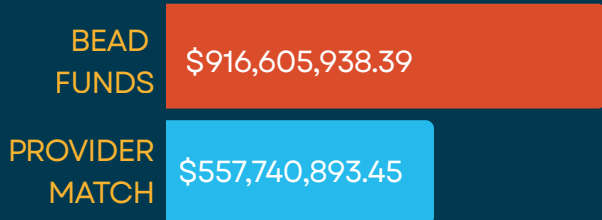
## FACT SHEET

### What is BEAD?

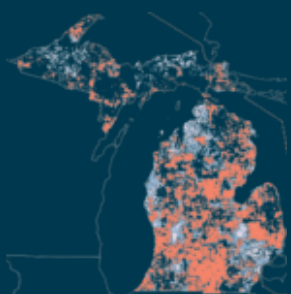
The Broadband Equity, Access, and Deployment (BEAD) Program helps bring fast, reliable internet to homes, businesses, and community institutions in unserved and underserved areas across Michigan. Led by the Michigan High-Speed Internet Office (MIHI) and funded by the National Telecommunications and Information Administration (NTIA), BEAD ensures that every community can connect, learn, work, and grow online.

### Program Overview

The BEAD Program combines public and private funding to expand internet access across the state. Together, these investments will connect **197,745** Michigan locations.



The BEAD Program will help connect homes, businesses and community institutions that do not have adequate service.



**197,745**

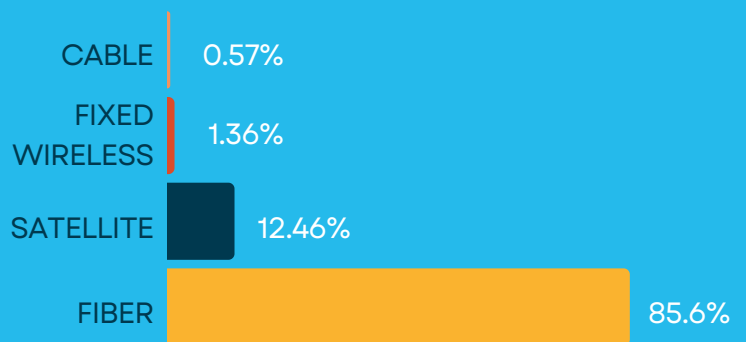
Locations served

**131**

Total projects

### Internet Service Types

Different technologies will be used to provide high-speed service depending on the location and existing infrastructure.



### Program Timeline

The BEAD Program will move forward in four phases over the next four years.





# PATHWAY TO THE FUTURE



## 2026 MTA Annual Educational Conference & Expo

April 20-23 | Grand Traverse Resort

### REGISTER NOW!

Join fellow township officials for top tier education, networking and connection at MTA's **Annual Conference & Expo** coming this spring to **Acme Township**. Together, let's build the **Pathway to the Future** for Michigan's 1,240 townships. Townships are forging ahead with purpose—strengthening communities through collaboration, innovation and action. By working together, communities are better equipped to **address challenges, seize opportunities** and **drive lasting progress**. Through a shared commitment to growth and improvement, we can **build a strong, connected future**.

**Registration and housing are open!** Early-bird registration rate ends March 23.

Visit [michigantownships.org](http://michigantownships.org) for details, or check out the registration brochure included in your January *Township Focus*.

# MTA's 2026 Board of Review Training

Register online at [bit.ly/twptraining](http://bit.ly/twptraining)

MTA offers both in-person and online *Board of Review Training*. We've got advanced training, too! Whether you need to satisfy the biennial training requirement OR are ready to move beyond the mandate, we've got you covered. Every participant 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. For details, visit [www.mta.events](http://www.mta.events).

## PA 660 Required Training for Board of Review Members (Approved by the STC, meets the biennial training requirement)

Every board of review member (and alternate) **must** complete this State Tax Commission-approved training at least once every two years. You'll get an overview of the board's role and statutory authority, review key items for 2026 and more. Check-in and lunch begin at 11 a.m. and sessions are held from noon to 4 p.m.

Dates and locations for our in-person training:

- Feb. 3: Morris Lawrence Bldg. at WCC, Ann Arbor
- Feb. 4: Bavarian Inn Lodge, Frankenmuth
- Feb. 5: Eagle Pointe Plaza, Hale
- Feb. 10: Evergreen Resort, Cadillac
- Feb. 11: Soaring Eagle, Mt. Pleasant
- Feb. 12: M-TEC at LCC West Campus, Lansing
- Feb. 17: Island Resort, Harris
- Feb. 18: Treetops Resort, Gaylord
- Feb. 23: Fetzer Center at WMU, Kalamazoo
- Feb. 24: Delta Hotel, Muskegon

Prefer online training? Choose from live Zoom options:

- Feb. 6: 1 to 5 p.m.
- Feb. 19: 4 to 8 p.m.
- Feb. 25: 9 a.m. to 1 p.m.

Online participants **must** keep their cameras on for the full duration of class and complete a quiz at the end of to receive certification.

### MTA's Board of Review Guide:

In-person attendees may purchase the 2026 edition for the discounted onsite rate of \$37.40/book\*. Books will be distributed at check-in.

Online registrants pay \$44\* including shipping & handling. \*Member rate only; non-members, call for rates

## Advanced Board of Review Training (For those who've already met the biennial training requirement; this class does NOT meet the STC's biennial training requirement)

Already met the mandate for this term? MTA's advanced class is designed to meet you where you're at in your learning curve. We'll take you beyond the basics exploring potential pitfalls, 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! Check-in and lunch begin at 11 a.m. and sessions are held from noon to 4 p.m.

Dates and locations for in-person training include:

- Feb. 12: M-TEC at LCC West Campus, Lansing
- Feb. 18: Treetops Resort, Gaylord

Prefer online training? Attend live on Zoom Feb. 26: 1-5 p.m.

### Uncertain which class you need?

Scenario—if you:	Training—then you must:
Are newly appointed	Complete training before acting at any board of review meeting.
Were reappointed and completed training in Jan./Feb. 2024	Complete PA 660 Required Training in Jan./Feb. 2026.
Were reappointed and completed training in Jan./Feb. 2025	Complete PA 660 Required Training in Jan./Feb. 2027; so this year you could attend MTA's Advanced Training.
Completed training mid-year 2024	Must complete PA 660 Required Training by 2 year date on certificate. Consider Jan./Feb. 2026 to get on biennial cycle (mid-year training is limited).
Completed training mid-year 2025	Must complete PA 660 Required Training by 2 year date on certificate in 2027; so this year you could attend MTA's Advanced Training.

## Board of Review Training Registration Form

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

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

Name & Title \_\_\_\_\_ Email (required for online training) \_\_\_\_\_  
 Attending:  PA 660 Required Training OR  Advanced Training **Add a book:**  Yes  No

Name & Title \_\_\_\_\_ Email (required for online training) \_\_\_\_\_  
 Attending:  PA 660 Required Training OR  Advanced Training **Add a book:**  Yes  No

Name & Title \_\_\_\_\_ Email (required for online training) \_\_\_\_\_  
 Attending:  PA 660 Required Training OR  Advanced Training **Add a book:**  Yes  No

Confirmations, including location details and/or online instructions will be sent via email. To add or update an email, contact MTA at (517) 321-6467, ext. 253 or email [database@michigantownships.org](mailto:database@michigantownships.org).

Payment Options		
<input type="checkbox"/> Check enclosed (payable to MTA)	OR	<input type="checkbox"/> Invoice my township (members only)
<input type="checkbox"/> Charge to: (circle one) MasterCard	VISA	
Card # _____	CSV (3-digit code) _____	Expires _____
Print Card Holder's Name _____	Signature _____	

### Choose your training, date and method of participation:

#### PA 660 Required Training

- Feb. 3: Ann Arbor
- Feb. 4: Frankenmuth
- Feb. 5: Hale
- Feb. 6: *Online via Zoom*
- Feb. 10: Cadillac
- Feb. 11: Mt. Pleasant
- Feb. 12: Lansing
- Feb. 17: Harris
- Feb. 18: Gaylord
- Feb. 19: *Online via Zoom*
- Feb. 23: Kalamazoo
- Feb. 24: Muskegon
- Feb. 25: *Online via Zoom*

#### Advanced Training

- Feb. 12: Lansing
- Feb. 18: Gaylord
- Feb. 26: *Online via Zoom*

**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 \$ \_\_\_\_ (rate) = \$ \_\_\_\_

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

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



Send completed registration form to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax to (517) 321-8908 or email [rebecca@michigantownships.org](mailto:rebecca@michigantownships.org).

Need event registration assistance? Call (517) 321-6467, ext. 226. For other event-related questions, use 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 experts and attorneys from the firm Bauckham, Thall, Seeber, Kaufman & Koches, PC as they examine the fundamentals of *Defining Your Township's Land Use Future*. This learning journey explores 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 learn 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.

Evaluate 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 **Monday, April 20 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.



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?** These 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 this prestigious 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 on the board more rewarding.

## Land Use Registration Form

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

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

Email \_\_\_\_\_

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

Email \_\_\_\_\_

Early-Bird Rate*	Regular Rate*	Late Rate*
Ends March 23	March 24 to April 6	After April 6
\$125/attendee	\$150/attendee	\$175/attendee

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

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

Payment options		
<input type="checkbox"/> Invoice my township (members only)	<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 to MTA, P.O. Box 80078, Lansing, MI 48908-0078, fax (517) 321-8908, email [rebecca@michigantownships.org](mailto:rebecca@michigantownships.org) OR register online at <https://bit.ly/MTAConf26>

Already registered for our 2026 Conference? It's not too late to add this pre-Conference class.

Visit <https://bit.ly/addpreconf> for online instructions OR use this form. Having trouble? Call (517) 321-6467, ext. 226.

# upcoming MTA workshop

## REGISTRATION INFORMATION

### Mapping the Money: Strengthening and Streamlining Financial Oversight

Explore aspects of financial oversight that *every* township official should know at this full-day class being held in conjunction with MTA's Annual Conference & Expo coming to the **Grand Traverse Resort in Acme Township** (Grand Traverse Co.). Join us on **Monday, April 20** from **9 a.m. to 4 p.m.** for this pre-Conference class, which includes continental breakfast and lunch.

MTA is teaming up with financial experts from Maner Costerisan's Government Consulting group to bring you helpful strategies for strengthening internal controls, spotting inefficiencies and uncovering opportunities for improvement.

We'll begin with a review of the fundamentals of process mapping—a structured, visual technique that helps you see how your financial operations actually flow. This allows you to identify every step and decision point, and quickly recognize potential risks, control gaps and areas ripe for streamlining. It's an eye-opening tool every township should have in its toolbox. We'll walk through real-world scenarios and provide examples demonstrating how to use this process to improve accuracy, accountability and efficiency.

Next, we'll help you to apply what you've learned to your own township processes. You'll leave with practical tools, clear next steps and a customized process map—ready to share with staff and board members alike.



Is MTA's **Authorities & Responsibilities of Michigan Townships** (better known as the "Little Red Book") your go-to resource? Then you may be interested in our "Red Book Ready" learning series. Qualifying classes are designed to take you beyond the book, offering the same practical advice, in a format that helps you apply the knowledge to your township.



**Here's how it works.** Each chapter within the "Little Red Book" corresponds with a class (or two!) that takes you deeper into the topics covered within that chapter. Classes vary in time and depth from 75 minutes to several hours. Some classes—*like this one*—cover an entire chapter. Attend this class and earn full credit for Chapter 8: *Accounting, Budget & Lawful Expenditures*. Learn more about the program at [michigantownships.org/learning/rbr/](http://michigantownships.org/learning/rbr/).

## Mapping the Money Registration Form

_____		_____
Township		County
_____		_____
Name		Title
_____		
Email		
_____		_____
Name		Title
_____		
Email		

<b>Early-Bird Rate*</b>	<b>Regular Rate*</b>	<b>Late Rate*</b>
<u>Ends March 23</u>	<u>March 24 to April 6</u>	<u>After April 6</u>
\$125/attendee	\$150/attendee	\$175/attendee

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

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

#### Payment options

- Invoice my township (members only)     Check enclosed (payable to MTA)
- Charge to: (circle one)                      MasterCard                      VISA

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

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



Send completed registration form to MTA, P.O. Box 80078, Lansing, MI 48908-0078, fax (517) 321-8908, email [rebecca@michigantownships.org](mailto:rebecca@michigantownships.org) OR register online at <https://bit.ly/MTAConf26>

Already registered for our 2026 Conference? It's not too late to add this pre-Conference class. Visit <https://bit.ly/addpreconf> for online instructions OR use this form. Having trouble? Call (517) 321-6467, ext. 226.

# aroundthe**state**

townships in the spotlight



## Pokagon Township

**B**efore the influx of European and Anglican explorers, portions of southwest Michigan were inhabited by the Woodland and later the Potawatomi Indian Tribes. **Pokagon Township** (Cass Co.) is the location of the first white settlement in the county. Abraham Townsend, Uzziel Putnam and Revolutionary War veteran Isreal Markham left their homes in Ohio on May 7, 1825, and made their way to Michigan, where they settled, intending to build new homes and raise their families on the Pokagon Prairie. Later that year, Putnam was first settler to locate his home on the Pokagon Prairie, which later became Pokagon Township.



The township was the cherished dwelling place of the last lingering remnant of a once-powerful Potawatomi Indian Tribe. Chief Leopold Pokagon was referred to as “the Good Chief” and was highly regarded by all with whom he came in contact. Pokagon loosely translates to “the rib,” but literally means “something used to shield.” Chief Leopold’s last name was used for the new settlement now known as the Village of Pokagon, and later for the new township, which was officially established on Nov. 1, 1829.

The oldest church camp in the state, Crystal Springs Church Camp, was dedicated in 1860. The first fish hatchery in Michigan was located at the camp, propagating species including California salmon, trout and whitefish. After the camp was decommissioned in 2021, it was purchased by the Pokagon Band of the Potawatomi Indians and renamed “Mokthewnak,” meaning “place of the bubbling springs.”

The Sumnerville Indian Mounds were constructed between the first and fourth centuries A.D. in what is now Pokagon Township. Hopewell Indians built nine burial sites, with six remaining earthen mounds that reflect the Hopewellian culture. The site is marked with a state historic site marker.

The Crystal Springs Street bridge was designed and constructed as a camelback pony truss bridge in 1923. Originally located over the Rouge River near Detroit, the

bridge was moved over the Prairie River in 1938. In 2017, it was restored and moved over the Dowagiac River. In 2021, the bridge was awarded the Governor’s Award for Historic Preservation.



Photo taken by Jason Holloway

The now-named Old Rugged Cross Church in the township was first built as a hops barn in 1862, and was remodeled into a church in the mid-1870s. Evangelist Rev. George Bennard visited in January 1913 to assist with a series of revivals. He completed his hymn “The Old Rugged Cross” while staying in the township and introduced the final version for the first time at the church. Soon after the hymn’s debut, the congregation moved into a nearby building and sold the church to a farmer who turned it back into a barn. After more than 80 years of use as a barn, the building was near collapse. It was purchased and given to The Old Rugged Cross Foundation, which managed restoration of the building to its earlier church-era appearance. Although the church does not have weekly services, it holds special services, concerts and hymn sings, is available for weddings and funerals, and is a popular tourist site. The church is a state historic site, an original Save America’s Treasures site, and is listed on the National Register of Historic Places. It received the Governor’s Award for Historic Preservation in 2013.

The township’s Old Tavern Inn is Michigan’s oldest—nearly 200 years—continually operating business. Originally built by Peabody Cook as a log structure in 1835, it was a stagecoach way station on the route connecting Detroit to Chicago. The present structure was built over the existing log structure around 1849.

The Dowagiac River crosses the township. The river is a trout stream and an excellent canoe and kayak waterway. Pokagon Township is a great place to live!

*Submitted by Pokagon Township Trustee Bob Shaffer*

# 2026 MTA CAPITAL CONFERENCE

MARCH 17, LANSING CENTER

REGISTER ONLINE AT [MICHIGANTOWNSHIPS.ORG](http://MICHIGANTOWNSHIPS.ORG)

**Learn.**

**Advocate.**

**Engage.**

**Influence.**

## Shape Michigan's future at MTA's 2026 Capital Conference

The 2025 legislative session delivered major policy debates, including minimum wage, sick leave and road funding, alongside significant changes in funding for townships and roads. As we look forward to the 2026 legislative year and an election year, there's never been a more crucial time for township officials to stay informed and connected.

Join us on **March 17** for MTA's 2026 Capital Conference—your opportunity to get ahead of what's coming, understand the laws taking effect, and learn how new state-level proposals could impact your township.

**Why you should attend**—The Capital Conference puts you in the room with the decision-makers shaping Michigan's future—legislators, state departments and MTA policy experts. You'll walk away with the knowledge, clarity and tools you need to navigate the evolving policy landscape.

**What you will learn**—This full-day event delivers insider insights on legislative actions that matter most to local government. Our experts will share highlights of the 2025 legislative measures and priorities for the 2026 session—including local government priorities, caucus priorities, and how the 2026 election impacts the political process. MTA's Capital Conference will also provide you with the latest and what you need to know on key issues, including changes to your term of office, pending election law changes, updates on PA 233 and the pending litigation, housing and zoning proposals, new grant programs, and the latest on possible 2026 ballot proposals.

You will also have the opportunity to meet with your legislators—*because your voice matters*. When you register, your state representative and senator will receive a personal invitation to join you at our networking luncheon—an invaluable chance to strengthen relationships and communicate your township's priorities directly.

**Join us on March 17 to learn, engage, advocate and influence the legislative process on behalf of your township and all townships across the state.**



## 2026 Capital Conference Registration Form

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

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

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

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

<b>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 _____	Signature _____

- EARLY-BIRD** rate: \$100 For paid registrations received **by** Feb. 3
- REGULAR** rate: \$125 For paid registrations received **by** March 3
- LATE** rate: \$145 For paid registrations received **after** March 3

# of Persons	Registration Fee	Total
_____ x _____	_____ = _____	_____

Find MTA room block information, driving directions and parking details at [michigantownships.org/advocacy/capital-conf/](http://michigantownships.org/advocacy/capital-conf/)  
Discounted rates available at the Courtyard By Marriott Lansing Downtown when booking before Feb. 24.

**Cancellations & Substitutions**  
Written cancellation requests received at the MTA office by March 3 will receive a full refund. No refunds will be issued thereafter. You may substitute another individual from your township for your registration at any time without incurring a charge; please notify MTA of the change.



**Ensure your voice is heard. Join us in Lansing to learn, advocate, engage and influence.**

# 2026 Capital Conference March 17 | Lansing

Join MTA and fellow township officials for this important event where you will learn about state legislative issues impacting townships, and have the opportunity to meet with state decision-makers and legislators.



Register using the form on the reverse side of this page, or on [michigantownships.org](http://michigantownships.org), where you can also find driving directions, hotel information and more.

