

Michigan Township Focus

JANUARY 2020

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

Managing the modern township

TOWNSHIP OF LENOX
63775



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Cover photos Lenox Township
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mission statement

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



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Managing the modern township

While times and townships are changing, one thing remains certain: every township board is managing a modern township—one that provides quality and essential services to its residents. But beyond the statutory duties, who does what—and how does that get decided? See how townships around the state are managing the day-to-day operations of today's modern Michigan municipalities.

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Fire and life safety considerations with recreational marijuana facilities

Along with the legalization of marijuana in Michigan comes a great deal of questions on its regulation, safety and oversight. Whether or not your township has marijuana facilities in its borders, township officials and emergency responders should be aware of potential hazards and issues within these facilities, and the processes and equipment housed within them.



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president's round table

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5.1 million and counting

Given this month's photo, you might be surprised to learn that this column is not directly about the census. Indeed, the promotion of the coming census is ramping up and many efforts—including our September *Township Focus* cover story and podcast—are underway to help you boost participation in your township.

Make no mistake, it is indeed crucial that your township return the highest, most accurate count of residents. For proper representation in government, for your township's fair share of funding, for access to the right programs for your community and individual residents, and more—please enlist the help you need to succeed.

The number that triggered this topic is 500,000. I heard it recently at the Michigan Farm Bureau's 100th anniversary dinner. A video was played in which their past president recounted a meeting with the governor last decade in which she asked, "Do you know why you're at the table today over this issue? Because you represent 500,000 people." Naturally, I find the governor's forthrightness that day was very telling. Maybe not all were voters, but Farm Bureau spoke on their behalf, and the governor was listening.

In 2020, many important topics will be raised that directly affect township government and your impact. I realized while reflecting on the Farm Bureau that you—that we—represent 5.1 million Michiganders and counting. If demographic predictions hold true, we should certainly exceed that number when the census tallying is completed. Many more residents are moving into townships across the state, and demands on our services, our management responsibilities, our infrastructure, our community assets, our staff, our volunteers, and sound planning and zoning have greatly increased.

So, the good news is we are growing in number, in strength, and in economic and social diversity. The bad news is that the constant efforts by special interest groups to steal

away local control from your community's residents and you as a locally elected official show no signs of letting up. In fact, we anticipate attacks on your communities' powers of home rule to begin immediately in January through the poorly written and unnecessary sand and gravel mining bill. Short-term rentals, mass concentrations of group homes, unfair tax treatment and exemptions, as well as other bad initiatives are being pushed in the Legislature by special interest groups.

MTA has anticipated these moves and is working with peer associations and others to counteract these ill-intended efforts to erode our 5.1 million residents' right to the highest quality of life and the self-determination of local priorities and interests. For example, it should be your local community's right to determine how, when and if to manage the short-term rental activity in your township and not have your authority legislatively undercut by a top-down, one-size-fits-all-approach.

Why do I stress the 5.1 million number? Because we must have full recognition that those township residents vote and that the actions of our state government must reflect the interests and needs of those voters' families—not the unjust efforts underfoot in Lansing to harm them.

As the greatest body of elected local government leaders for Michigan, you can ensure that the census count is complete and that our residents are heard. Soon, we will also come to you with the 2020 MTA Legislative Policy Platform and ask you to engage with your state legislators and the administration on these issues and other challenges presented.

This is a year of vital work. Let's get started!

Neil Sheridan



news¬es

a compendium of noteworthy items

MONEY MATTERS

Township budget reminders

Schedule budget public hearings

For the roughly 900 general law townships with an April 1-March 31 fiscal year, the proposed budget should be prepared, the budget public hearing scheduled and notice published so the hearing can be conducted and the budget adopted by the township before April 1.



Townships may spend funds on dues, seminars

All local governments may pay dues to associations. The payment of dues has been challenged and upheld in several Michigan Supreme Court cases. MTA Legal Counsel advises that laws are to be liberally construed in favor of townships'

authority to expend funds for association dues, registration fees to attend useful public information or educational workshops or conferences, and mileage reimbursement for attendance at authorized seminars and governmental meetings other than township board meetings.

Adopt salary resolutions before annual meeting

Townships that hold an annual meeting of the electors are required to pass a salary resolution for each elected office paid by salary at least 30 days prior to the annual meeting date. Townships that hold an annual meeting in March should adopt salary resolutions in January or February, depending on the March meeting date. (Please note that the annual meeting of the electors is different than the budget public hearing.)

If the township board does not pass salary resolutions at least 30 days prior to the annual meeting, the electors have no authority to act on or increase salaries. As a result, the salary of each elected official would remain at the previous year's established level. Electors cannot reduce township board members' salaries during a term of office, unless the duties of the office have been diminished and the township official consents in writing to the reduction. (MCL 41.95)

According to Attorney General Opinion 6422 of 1987, a separate resolution must be adopted for each township office. Each resolution must contain the date in the next fiscal year the salary will be effective. A sample resolution to establish township officers' salaries is available on the members-only section of www.michigantownships.org (search for "Compensation"), or by calling (517) 321-6467.



INFO AND FAQs

Treasury releases guidance documents for revised Uniform Chart of Accounts

The state Department of Treasury recently released several guidance documents for the updated Uniform Chart of Accounts (COA). Implementation of the revised COA was delayed in 2017 due to concerns and to accommodate new accounting pronouncements issued by the Government Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities. According to Treasury, a "significant" revision of the COA was to be released on Dec. 31, 2019.

The Treasury guiding documents, which can be found at www.michigan.gov/treasury (click on "Local Government," "Community Engagement and Finance," then "Bulletins, Manuals and Forms"), include:

- *Frequently Asked Questions*, which will be revised when common questions arise
- *GASB 84 Changes to the Uniform Chart of Accounts*
- *A Crosswalk Between the 2002 Michigan Uniform Chart of Accounts and Updated Uniform Chart of Accounts*, which highlights the changes between the former and new charts, including newly specified funds, name changes and number shifts

Treasury is also holding periodic call-in "Chart Chats," at a designated time when their staff will be available solely to answer chart of accounts questions. One can call to ask a specific question, or simply call and listen in. (Treasury also noted that officials may call the Community Engagement and Finance Division at any time with questions.) Watch MTA publications and social media for details on when "Chart Chats" are being held.

The revised COA will be implemented for fiscal years ending Sept. 30, 2021, and thereafter. Early implementation after Dec. 31, 2019, is encouraged. Small revisions will be issued periodically as the need arises. Treasury projects that these revisions will be biannual.



ATTENTION TREASURERS

Reminder for tax collection office hours

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

The last day to pay 2019 property taxes without incurring any interest or penalty is **Friday, Feb. 14, 2020**. Treasurers **may** choose to hold office hours.

The last day to pay 2019 property taxes before they are returned as delinquent is **Monday, March 2, 2020** (the last day of February in 2020 is Saturday, Feb. 29). (MCL 211.45) Treasurers **must** hold office hours.

The treasurer also **must** be in his or her office from 9 a.m. to 5 p.m. to receive tax payments for the collection of a summer tax levy, on **Monday Sept. 14, 2020** (the last day taxes are due and payable before interest is added under MCL 211.44a(5)).

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



Reminder: The state minimum wage increased to \$9.65 per hour on Jan. 1. Under the Improved Workforce Opportunity Wage Act (Public Act 337 of 2018), Michigan's minimum wage will increase each Jan. 1 until it reaches \$12.05 in 2030. PA 337 outlines a set schedule for the increases.

NEW PUBLISHING THRESHOLD

2020 threshold for publishing minutes set at \$90 million for general law townships

The 2020 taxable value threshold for exempting general law townships from the requirement to publish minutes has increased to \$90 million. The 2019 rate was \$88 million.

The rate is determined by the Michigan Department of Treasury's Office of Revenue and Tax Analysis, which is required to determine the adjusted amount each year. Public Act 465 of 1996 exempts general law townships with a taxable value under a threshold from the requirement to publish township board meeting minutes, or a synopsis of the proceedings, within 21 days after the meeting.

According to PA 465, the limit must be adjusted annually for inflation each Jan. 1 and rounded to the next million.



LOCAL UPDATES FROM ACROSS MICHIGAN

Township happenings

A partnership with a neighboring city is allowing one township to go—and save—green. The **Sturgis Township** (St. Joseph Co.) office receives power from the City of Sturgis, making the township eligible to participate in the 2019 Energy Smart Commercial and Industrial Program. Financial incentives in the form of refunds allowed the township to replace old and inefficient lighting with energy-saving LED lighting. Project savings totaled approximately 23 percent with refunds. A township resident, who is a certified master electrician, was hired for the project. The township looks forward to reduced energy use and financial savings.

The U.S. Department of Agriculture announced this fall that it is investing nearly \$14 million in four Michigan projects to improve critical community facilities. Two of these four projects—which aim to build and modernize facilities in rural areas—are in townships. The **Tuscarora Township** (Cheboygan Co.) Downtown Development Authority will use a \$1.4 million loan to make streetscape improvements in the township's downtown area, including paving, sidewalks, landscaping, lighting, traffic control and restoration. **Jerome Township** (Midland Co.) will use a \$2 million loan to construct a fire station that will replace an outdated facility. The new fire station will be 11,000 square feet, with four drive-through bays, work space with emergency wash area, office space, locker rooms, a dispatch area and expanded storage.

Email YOUR Township Happenings to jenn@michigantownships.org. Add MTA to your newsletter mailing list! Mail to MTA, Attn. Jenn Fiedler, PO Box 80078, Lansing, MI 48908-0078, or email to jenn@michigantownships.org.

MTA county chapters: Reserve your Conference hospitality suite now

Is your MTA county chapter interested in hosting a hospitality suite during MTA's Annual Conference, being held April 27-30, 2020, at the Grand Traverse Resort in **Acme Township** (Grand Traverse Co.)? Hospitality suites can provide an ideal spot to network with fellow township officials after a long day of classes. A limited number of hospitality suites are available to rent during the Conference.

Don't wait to make your reservations! Unbooked suites will be made available to exhibitors soon, and availability is not guaranteed. Several different types of suites are currently available, each with different amenities and rates. Visit www.michigantownships.org/conference.asp and click on "Housing" to learn more or to download the reservation form.



For more details, call Kristin Kratky at (517) 321-6467 or email kristin@michigantownships.org.

NOTE: All suite reservations must be made through MTA. Do not contact the host hotel directly, as the hotel staff will be unable to assist you.

Volunteers needed for 2020 Conference

Would you like to get more involved in MTA's 2020 Annual Educational Conference, while also providing a service to your colleagues? If so, consider serving as a sergeant-at-arms (SAA) volunteer or ambassador during the Conference, being held April 27-30 at the Grand Traverse Resort. All MTA members attending Conference are eligible to volunteer.

SAA duties include distributing handouts and evaluation forms for educational sessions, monitoring session rooms, and collecting evaluation forms. Conference ambassadors may sign up to assist with welcoming and directing attendees to registration upon arrival.

For more information or to volunteer, call Kristin at (517) 321-6467 or email kristin@michigantownships.org. Please let us know of your interest as soon as possible, or sign up online at www.bit.ly/2020MTAVolunteer.



Scholarships available for MTA's Township Governance Academy

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

A limited number of scholarships, up to \$1,000 each, are available to assist elected officials from MTA-member townships that may not be in a financial position to provide the funding necessary for completion of the program. **Applications are due Monday, March 2.**

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

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



The Conference registration brochure appears in **THIS** issue of *Township Focus*!

APRIL 27-30 | GRAND TRAVERSE RESORT | ACME TOWNSHIP



mta events | January

2

Registration opens for MTA's 2020 Annual Educational Conference & Expo, being held April 27-30 at Grand Traverse Resort in Acme Township (Grand Traverse Co.)

Registration materials appear in **THIS** issue of *Township Focus* and on www.michigantownships.org!

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What Boards Need to Know About ... *Authorities and Responsibilities of Michigan Townships and The Board's Role in Board of Review* workshops, Frankenmuth

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What Boards Need to Know About ... *Authorities and Responsibilities of Michigan Townships and The Board's Role in Board of Review* workshops, Kalamazoo

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What Boards Need to Know About ... *Authorities and Responsibilities of Michigan Townships and The Board's Role in Board of Review* workshops, Gaylord

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Housing opens in hotels with MTA room blocks for MTA's 2020 Annual Educational Conference

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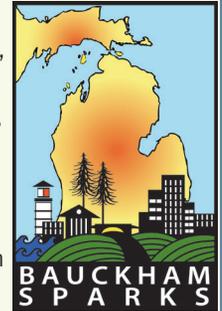
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For as long as the Michigan Townships Association has been around, the law firm of Bauckham Sparks has successfully guided Michigan townships through the complex and often challenging legal issues they face. In fact, back in 1953, the firm's founders helped found MTA—and the Association itself has relied on Bauckham Sparks' expertise ever since.



Advertorial

The legal challenges Michigan townships face have certainly changed over the past six decades, and Bauckham Sparks' attorneys continue to change with the times. The firm's guiding principles, however, remain as steadfast today as they were over 60 years ago. The firm continues to provide careful and thoughtful analysis, detailed problem-solving, and individual attention to its clients' needs with the highest degree of integrity in all circumstances.

That's why so many Michigan townships trust Bauckham Sparks as their general counsel and why so many others rely on the firm's attorneys as special counsel for their most challenging situations. Bauckham Sparks offers clients in-depth experience, expertise and a history of successful service to Michigan townships.

Bauckham Sparks is proud to provide that expertise to MTA members and is dedicated to representing the townships and citizens they serve. It's a way of doing business that may seem a bit old-fashioned. Bauckham Sparks, however, prefers to call it "time tested." Because the way the firm sees it, caring about its clients, providing expert legal advice at a great value, and taking personal pride in serving its clients' needs are commitments that will never go out of style.

Find out more at www.michigantownshiplaw.com, or call (269) 382-4500 to speak to a firm attorney personally to find out how they can provide a better value for the Michigan township you care so much about.

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JANUARY

2 *Dec. 31 and Jan. 1 are state holidays.* Deadline for counties to file 2019 equalization studies for 2020 starting bases with the State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) *State Tax Commission Analysis for Equalized Valuation of Personal Property* and Form 603 (L-4018R) *State Tax Commission Analysis for Equalized Valuation of Real Property*. (R 209.41(5))

By 7 Township election commissions finalize precinct boundaries for 2020 election cycle. (MCL 168.661)

By 10 Final date townships can establish, move or abolish a polling place for the March 10 presidential primary. (MCL 168.662)

10 Except as otherwise provided in Section 9m (bank or trust), 9n (farm products) or 9o (sugar from sugar beets), assessors and/or supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their township. Form 632 (L-4175) *Personal Property Statement* must be sent or delivered no later than Jan. 10 each year. (MCL 211.19(2)(c))

By 25 County clerks deliver absentee voter ballots for the March 10 presidential primary to clerks. (MCL 168.714)

Delivery of military and overseas absentee voter ballots must begin for the March 10 presidential primary by this date. All requests received since Nov. 5, 2019, from a military or overseas voter must be honored for all 2020 elections. (MCL 168.759a)

27 Local units with a state equalized value of \$15 million or less: 2019 taxes collected by Jan. 10 must be distributed within 10 business days of Jan. 10. (MCL 211.43(5)) All others must distribute 2019 taxes collected within 10 business days after the 1st and 15th of each month except in March. (MCL 211.43(3)(a))

By 28 Petitions to place proposals on the May 5 ballot filed with county and township clerks. (If governing law sets an earlier petition filing deadline, earlier deadline must be observed.) (MCL 168.646a)

30 through Feb. 18. Precinct inspectors for the March 10 presidential primary appointed by township election commissions. (MCL 168.674)

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

Deadline for townships providing Affordable Care Act information, including IRS Forms 1095-B (Health Coverage) (*upon request*) and 1095-C (Employer-provided

Health Insurance Offer and Coverage), that must be reported to covered individuals and employees.

FEBRUARY

By 6 Last day precinct boundary alterations made for 2020 election cycle can go into effect. (MCL 168.661)

By 10 Notice of voter registration for the March 10 presidential primary published. One notice required. (MCL 168.498)

Clerk shall post and notify the secretary of state of hours the clerk's office will be open on the Saturday or Sunday, or both, immediately before the March 10 presidential primary to issue and receive absentee voter ballots. (MCL 168.761b)

Clerk shall post and notify the secretary of state of any additional locations and hours the clerk will be available to issue and receive absentee voter ballots for the March 10 presidential primary, if applicable. (MCL 168.761b)

11 Ballot wording of county and local proposals to be presented at the May 5 election certified to county and township clerks by 4 p.m.; local clerks receiving ballot wording forward to county clerk within two days. (MCL 168.646a)

14 *Feb. 15 is a Saturday, Feb. 16 is a Sunday and Feb. 17 is a state holiday.* Last day to pay property taxes without the imposition of a late penalty charge equal to 3 percent of the tax in addition to the property tax administration fee, if any. (MCL 211.44(3))

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 person, if that person has filed a claim for a homestead property tax credit with the state treasurer before Feb. 15. Also applies to a person whose property is subject to a farmland/development rights agreement or verification that the property

Got township questions? MTA has answers!

Member township officials and employees may contact MTA Member Information Services staff with questions Monday through Friday, from 8 a.m. to 5 p.m. Call (517) 321-6467, fax to (517) 321-8908, or email:

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



is subject to the development right agreement before Feb. 15. If statements are not mailed by Dec. 31, the township may not impose the 3 percent late penalty charge.

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

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

20 Deadline for taxpayer filing of personal property statement with assessor. Form 5278 *Eligible Manufacturing Personal Property Tax Exemption* must be filed not later than Feb. 20 for each personal property parcel for which the eligible manufacturing personal property exemption is being claimed.

Deadline to file the affidavit to claim the exemption for eligible personal property on Form 5076 *Small Business Property Tax Exemption Claim Under MCL 211.9o*. (MCL 211.9o(2))

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

Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county extra-voted millage, township millage and other millages levied 100 percent in December. (MCL 123.1357(5)(b))

24 Last day to register for the March 10 presidential primary in any manner other than in-person with local clerk. (MCL 168.497)

25 through 8 p.m. March 10. In-person registration for the March 10 presidential primary with proof of residency with the local clerk. (MCL 168.497)

28 Write-in candidates for the March 10 presidential primary file Declaration of Intent forms by 4 p.m. (MCL 168.737a)

February 29 is a Saturday, March 1 is a Sunday. STC shall publish the inflation rate multiplier before March 1. (MCL 211.34d(15))

Deadline for municipalities to report inaccurate 2019 commercial personal property and industrial personal property taxable values on Form 5651 *Correction of 2019 Personal Property Taxable Values Used for 2019 Personal Property Tax*

Reimbursement Calculations to the county equalization director (by Feb. 28). The 2019 taxable value of commercial personal property and industrial personal property shall be the taxable value.

29 County clerks deliver remainder of ballots and election supplies for the March 10 presidential primary to local clerks. (MCL 168.714)

<p>Steven Mann</p> <p>+1.313.496.7509 mann@millercanfield.com</p>	<p>Patrick McGow</p> <p>+1.313.496.7684 mcgow@millercanfield.com</p>	<p>Thomas Colis</p> <p>+1.313.496.7677 colis@millercanfield.com</p>	<p>Katrina Piligian Desmond</p> <p>+1.313.496.7665 desmond@millercanfield.com</p>
<p>Steve Frank</p> <p>+1.313.496.7503 frank@millercanfield.com</p>	<p>Jeffrey Aronoff</p> <p>+1.313.496.7678 aronoff@millercanfield.com</p>	<p>Ronald Liscombe</p> <p>+1.313.496.7906 liscombe@millercanfield.com</p>	<p>Ian Koffler</p> <p>+1.517.483.4904 koffler@millercanfield.com</p>

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Can a residential property owner in the township retain their principal residence property tax exemption if the owner rents the property for short-term rental purposes over the summer?

Pursuant to the Michigan Department of Treasury, the owner may not rent out their property for more than 14 days a year and retain the principal residence property tax exemption. Rental of the property for less than 15 days a year would entitle the owner to keep the principal residence exemption. In reaching this opinion, Treasury points to federal law that requires a residential property owner to declare the property as “rental property” on their tax return if they rent the residence out for more than 14 days a year.

A rental property is a commercially used property and cannot qualify for a principal residence exemption under Michigan law. An existing exemption would be rescinded as of Dec. 31 of the year it is used as rental property.

With more people renting their residences than ever, using internet marketing and web services, how can the township get a handle on keeping track of these situations?

Townships may adopt a rental registration/inspection ordinance pursuant to its police power authority to protect the public health, safety and welfare within the township.

The most basic approach is to adopt a rental registration ordinance, which would generally require that the owner of any dwelling that is rented out, whether by the day, week, month, year or any other term, is required to have the rental unit registered with the township. A dwelling would cover anything from a single-family dwelling to apartment complexes. The registration process would require the owner to file an application with the township, along with a filing fee.

Typically, all registrations would need to be renewed every two or three years. The application fee required by the ordinance must be related to the costs of administration and enforcement of the ordinance and cannot be to raise general revenue. The ordinance would typically require the applicant

to provide their name, driver’s license or state identification number or, in the case of a corporation, the corporate ID number, a permanent business/home address and telephone number, and information regarding any agent designated to act on behalf of the owner.

Further, the application should require at a minimum the following:

- The street address of the dwelling
- Zoning district within which the dwelling is located
- The number and location of off-street parking spaces available for the dwelling
- The number of rental units and the number of habitable sleeping rooms contained on each floor within each dwelling unit
- A declaration of the maximum number of tenants allowed to occupy the dwelling and whether subletting is permitted
- The frequency or term of rentals that will be occurring
- The agreement by the owner to permit any needed inspection pursuant to ordinance

The failure to register a rental property could be deemed a municipal civil infraction enforced by a fine, plus costs, and an order of the court requiring compliance with the ordinance. A violation could also be deemed a misdemeanor offense punishable by a maximum fine of \$500 and/or 90 days in jail.

Taking the basic rental registration ordinance a step further, the ordinance can have an inspection component requiring inspection of the rental property to determine compliance with all township ordinances, which could include a property maintenance ordinance. There would typically be an initial inspection at the time of the registration application and then further inspections that may be required during the term of the registration on the basis of complaints, observations and requests by the owner.

It would also be common to have inspections performed upon any transfer of ownership of the property. The township would require any deficiencies identified to be corrected and would enforce non-compliance. All fees related to the inspection must be limited to the costs associated with the inspection/enforcement and cannot be general revenue raising.



The township has received numerous neighbor complaints about a short-term rental at a lakefront dwelling in a single-family zoning district. What can we do?

If the township had in place a rental registration ordinance, then you would already know whether the property is permitted to be used for short-term rental in the single-family zoning district. Otherwise, the first step is to determine whether such use is permitted in the zoning district. Making this determination starts with analysis of your zoning ordinance language. Zoning ordinances are not all the same; some may allow for short-term rentals in the single-family zoning district, but most do not. If the short-term rental is not allowed by the zoning ordinance language, then the township can pursue enforcement of the zoning violation with the ultimate goal being the cessation of the prohibited use.

Sometimes during enforcement procedures a claim by the property owner will arise that the short-term rental use is “grandfathered.” Grandfathering is a zoning concept that provides that a lawful use can continue when a change in the zoning ordinance would otherwise prohibit or regulate such use. A grandfathered use is more correctly known as a lawful nonconforming use. To be a lawful nonconforming use, the

use must have predated the zoning regulation and it must have been established lawfully at such time. This would be analyzed on a case-by-case basis. It must also be considered that a lawful nonconforming use can be abandoned at some point and then would not be allowed to resume at a later date. Also, generally speaking, a lawful nonconforming use cannot be expanded. If in this case, the short-term rental is in fact a lawful nonconforming use, then the township would have to look to other non-zoning ordinances to assist with reducing the impact on neighboring properties. In this regard the township can adopt police power anti-nuisance ordinances.

Police power ordinances for the public health, safety, and welfare do not require grandfathering and can be enforceable against a preexisting violation. Such ordinances could address anti-noise regulations, litter and blight, and trespass. The township would then need to equally enforce such ordinances throughout the township.

Learn more about short-term rentals from MTA Legal Counsel Rob Thall at MTA's Annual Conference & Expo this April at the Grand Traverse Resort. Thall will teach “The ABCs of Regulating Airbnb and Other Vacation Rentals in Your Township” on Wednesday, April 29, from 3:15 to 4:30 p.m.

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



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Partial budget funding restored—including funding for PILT



Townships will receive their payments in lieu of taxes (PILT) for the current fiscal year (2019-2020). Before wrapping up for the year, the Legislature acted on a number of budget-related bills in an attempt to resolve the budget stalemate.

Public Act 154 of 2019, sponsored by Sen. Jim Stamas (R-Midland Chtr. Twp.), includes supplemental appropriations of \$27.4 million for PILT. PILT payments for commercial forest land and swamp/tax reverted properties are anticipated to be processed as soon the bill is enacted, and

PILT payments for state-purchased lands are expected to meet the statutory payment deadline of Feb. 14.

Other restored funding impacting townships included secondary road patrol (\$13.2 million), and PFAS and emerging contaminants (\$15 million).

Three other bills in the budget package include PA 162, providing supplemental appropriations for schools, and two bills that change the process for State Administrative Board transfers and set a deadline by which the state budget must be completed. PA 161, sponsored by Rep. Shane Hernandez (R-Port Huron), statutorily changes the executive office's authority for future State Administrative Board transfers. PA 160, sponsored by Rep. Greg VanWoerkom (R-Norton Shores), requires the Legislature to submit the state budget to the governor by July 1.

All bills were effective upon signature by the governor.



Sales tax revenue to increase

Revenue sharing for townships and other local units is expected to grow under recently enacted legislation.

A package of bills that worked their way through the Legislature and were signed by the governor codify tax laws regarding online marketplace facilitators (like eBay or Amazon) and online retailers. Public Acts 143-146 of 2019, sponsored by Reps. Lynn Afendoulis (R-Grand Rapids Chtr. Twp.), Joe Tate (D-Detroit), Michael Webber (R-Rochester Hills), and Tenisha Yancey (D-Detroit), respectively—will ensure sales and use taxes are collected for those purchases made within the state.

The majority of the additional revenue from these online purchases will come from sales tax revenue collected. Of the additional funds projected, 10 percent is earmarked for constitutional revenue sharing for local units of government. The School Aid Fund receives the majority of sales tax collections at 73.3 percent, and the remaining amount will go to the state's General Fund.

The tax revenue is estimated to increase by \$80 to \$120 million the first year, as a result of the new laws.

The legislation follows a 2018 ruling by the U.S. Supreme Court in *South Dakota v. Wayfair, Inc.*, which ruled that states can apply taxes to out-of-state retailers. The 5-4 majority decision overturned a previous 1992 ruling, *Quill Co. v. North Dakota*, which determined that a vendor had to have a physical presence in a state to be taxed. At the time of the 2018 ruling, the majority in the court stated the previous decision was “unsound and incorrect” in today's online marketplace.

Following the 2018 U.S. Supreme Court decision, the Michigan Department of Treasury issued Revenue Administrative Bulletin (RAB) 2018-16 to address “economic presence” sales and use tax nexus standards. The new statutes, supported by MTA, codify many of the provisions of RAB 2018-16.



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Under PA 145, the General Sales Tax Act was amended to codify practices implemented by Treasury requiring out-of-state retailers to remit sales taxes if they have established an economic nexus in the state by one of the following points:

- They have had 200 or more separate transactions in Michigan.
- They have sales in this state that have exceeded \$100,000 over the previous year.

Both direct sales and sales through a marketplace facilitator, such as Amazon, are included when determining whether a seller has reached these thresholds.

A marketplace seller that meets these thresholds for paying taxes must acquire a license, file a tax return, and remit taxes as required by the General Sales Tax Act. They will be required to do this each year, unless they no longer reach the transaction/sales threshold.

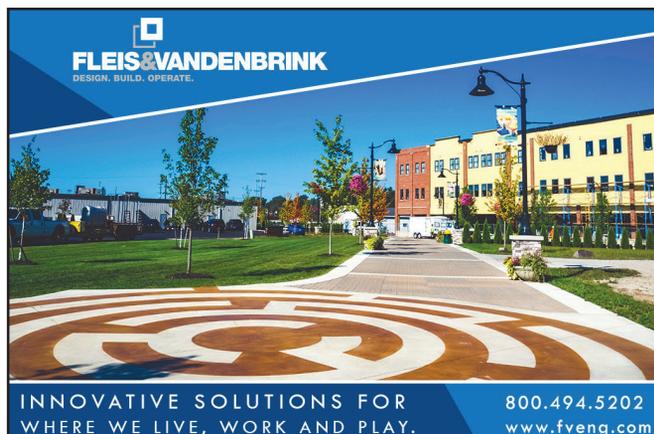
PA 143 requires a marketplace facilitator to submit the applicable sales tax for the state of the purchaser, regardless of whether the seller is located in the same state as the purchaser. This is to prohibit a purchaser from a class action suit against a marketplace facilitator in a Michigan court over taxes remitted on sales.

The remaining two acts focus on the Use Tax Act, encompassing many of the changes already noted under the General Sales Tax Act. PA 144 makes changes regarding use tax collections, similar to what is contained in PA 143, and PA 146 mirrors the amendments encompassed in PA 145 for the Use Tax Act.

PA 143 and 144 took effect on Jan. 1, 2020, with the collection of taxes beginning on that date. PAs 145 and 146 took effect on Dec. 12, 2019, as they codify the 2018 Michigan Department of Treasury bulletin.

Correction

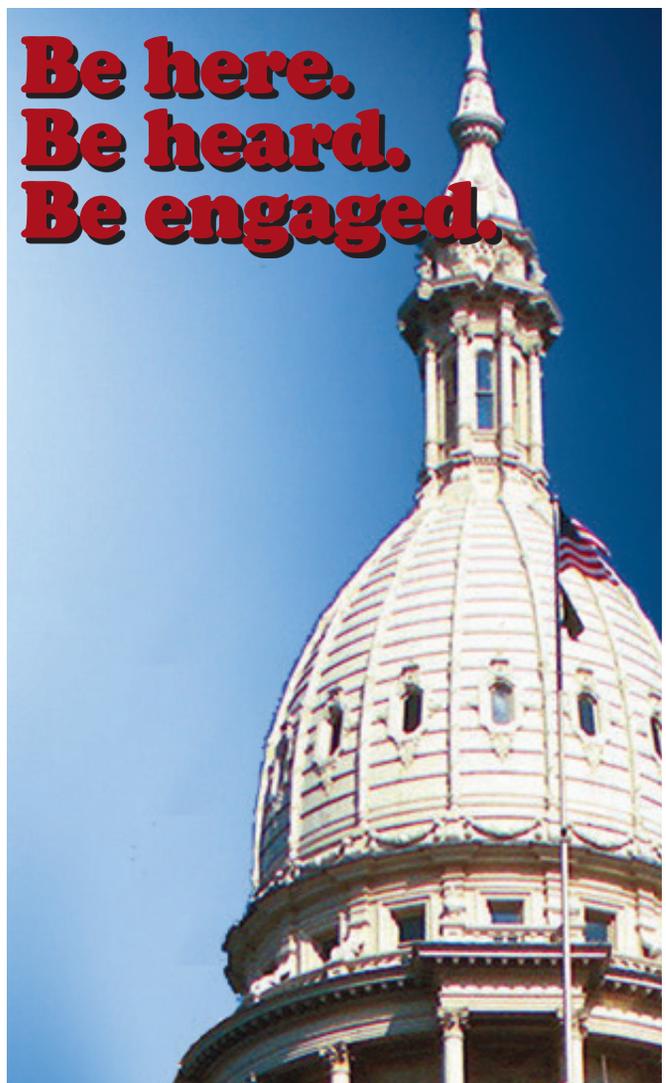
In the December edition of *Township Focus*, Public Acts 123 and 124 should have been listed as Public Acts 128 and 129 of 2019.



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Join MTA and fellow township officials for this important event where you will learn about legislative issues impacting townships, and have the opportunity to meet with state decision-makers and legislators. Registration materials will be sent this month. Look to www.michigantownships.org for additional information.

Legislative lowdown

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

SB 14: Drinking water standards—Provides for maximum PFAS contaminant levels allowed for drinking water standards. *MTA monitoring.*

SB 19: Public employees and officers—Modifies population thresholds for contracts of public servants serving as public safety officers. *MTA supports.*

SB 26, HBs 4025 & 4047: Property tax—Requires Michigan Tax Tribunal determinations to consider all three methods of appraisal in assessment disputes and prohibits deed restrictions on valuation of property. *MTA supports.*

SB 28: Motor fuel tax—Requires motor fuel tax to be dispersed to county where fuel is pumped. *MTA monitoring.*

SBs 31-32: Recreation passport—Expands current recreation passport program to include trails and state forest campgrounds. *MTA monitoring.*

SB 39: Property tax assessments—Excludes private deed restrictions from being considered by the Michigan Tax Tribunal if they substantially impair the highest and best use of property as compared to property subject to assessment. *MTA supports.*

SB 46: Property tax assessments—Clarifies valuation of wind energy systems. *MTA supports.*

SB 54 & HB 4100: Historic preservation tax credit—Restores the state historic preservation tax credit program. *MTA supports.*

SB 78: Elections—Requires ballot instructions to be printed on ballot. *MTA monitoring.*

SBs 79, 117 & 297: Elections—Revises procedure for returning absentee ballots for military personnel. *MTA monitoring.*

SB 104 & HB 4179: Open Meetings Act—Allows additional remedies for noncompliance to include attorney fees and allows a one-year window during which civil actions may be brought. *MTA opposes.*

SB 431: Local preemption—Prohibits local regulations of certain conditions under zoning ordinance for mining permit approval. *MTA opposes.*

SBs 493 & 494: Commercial redevelopment—Extends the sunset to Dec. 31, 2025, for new commercial rehabilitation and commercial redevelopment. *MTA supports.*

SBs 518-519: Transportation—Provides for the allocation of federal aid funding to MDOT and directs non-federal aid funds to local road agencies. *MTA monitoring.*

SB 520: Transportation—Clarifies pavement warranties for construction and repair. *MTA monitoring.*

SB 521: Transportation funding—Requires local road agencies to identify funding sources for new roads, including maintenance when adding new infrastructure or planned developments. *MTA monitoring.*

SB 522: Transportation—Establishes a local road agency advocate to the Transportation Asset Management Council. *MTA supports.*

HB 4035: Local preemption—Prohibits local regulation of dogs based upon breed or perceived breed. *MTA opposes.*

HB 4046: Land use/zoning preemption—Limits local zoning regulation of vacation rentals and short-term rentals. *MTA opposes.*

HB 4083: Sanctuary cities—Prohibits local laws that prevent local officials from cooperating with federal authorities regarding an individual's immigration status. *MTA opposes.*

HB 4095: Land use/zoning preemption—Preempts local zoning authority for child foster care institutions for a state-licensed facility up to 10 children. *MTA opposes.*

HB 4185: Destruction of property—Adds willfully and maliciously destroying or damaging the real property of a fire, sheriff or police department to the current prohibition regarding a fire or police department's personal property. *MTA supports.*

HB 4268 & SB 163: Broadband personal property exemption—Creates a personal property tax exemption for new broadband equipment that resolves lack of broadband service. *MTA opposes.*

HBs 4389-4391: Firefighting foam—Requires specific reporting requirements to the state when firefighting foam containing PFAS is used and sets minimum training and certification standards regarding use of firefighting foam and PFAS. *MTA monitoring.*

HB 4454: Unlawful dumping—Revises criminal penalties and civil fines for unlawful dumping of garbage. *MTA supports.*

HBs 4554-4563: Short-term rental—Creates the Short-term Rental Promotion Act requiring registry of short-term rentals and retains local zoning authority. *MTA supports.*

HB 4691: Municipal stormwater utilities—Creates a new act to provide for and authorize a fee for municipal stormwater utilities. *MTA supports.*

HB 4692: Drains and sewers—Specifies rainfall levels and what constitutes a sewage system defect for liability for overflow or backups. *MTA supports.*

HB 4750 & SB 400: Lead—Requires testing and disclosure of lead in water systems. *MTA monitoring.*

HBs 4775 & 4776: Recreation passport fees—Modifies the distribution of recreation passport fee revenue and increases the percentage to the Local Public Recreation Facilities Fund. *MTA supports.*

HB 4800: Transportation funding—Allocates a portion of revenue from vehicle registration fees to the township, city or village where registrant resides for road funding. *MTA supports.*

HBs 4963-4964: Transportation funding—Allows a county, city or township to ask voters to create a local gas tax and/or a local add-on to their driver registration fees. *MTA supports.*

HB 4965: Transportation funding—Modifies allocations for certain expenditures by county road agency for primary and local roads to provide more flexibility. *MTA neutral.*

HB 4971: Transportation—Requires the Transportation Asset Management Council to evaluate roads throughout the state for “right-sizing” and to work with local road agencies to ensure infrastructure is not overbuilt. *MTA monitoring.*

HBs 5024 & 5025: Property tax/special assessment—Allows authority for townships to establish a millage or special assessment for mosquito abatement. *MTA supports.*

HB 5031: Elections—Expands polling place locations to include a privately owned building. *MTA monitoring.*

HB 5032: Elections—Increases allowable precinct size, allows for precinct consolidation at certain elections by adding primary elections and requires permanent absent voter list. *MTA monitoring.*

HB 5119: Planning commission—Expands eligibility for membership to allow volunteers, police officers, firefighters and medical first responders to serve on a planning commission. *MTA opposes.*

HBs 5123 & 5141: Elections—Requires absent voter counting boards in cities and townships with more than one election precinct and allows municipality to enter into an agreement with the county to establish a county absent voter counting board. *MTA monitoring.*

HB 5124: Delinquent property taxes—Reduces the redemption amount for delinquent taxes on a parcel of property under certain circumstances. *MTA monitoring.*

HB 5247: Elections—Allows township board elections to be nonpartisan with the approval of voters. *MTA supports.*

HB 5305: Land use—Modifies local zoning regulation and permitting of mining operations. *MTA supports.*

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Managing the modern township

Supervisor **Todd Sorenson** remembers a time when all of the accounting in **Wilson Township** (Charlevoix Co.) was done on paper, by hand.

How things have changed. As technology—and society—have evolved, so too has the township, and how it operates and provides services to its 1,900-plus northern Michigan residents. Now, residents can pay their taxes online, much communication with local officials is through social media or email, and ordinances, meeting minutes and additional township information can easily be found right on www.wilsontownship.org.

“You couldn’t do any of this 10, 20 years ago,” said Sorenson, who has been supervisor since 1996. “These are the things that are part of being the modern township.”

A history of service

Townships have been around longer than Michigan statehood and were originally formed to serve scattered populations.

Today’s 1,240 Michigan townships serve more than half of our state’s residents, and are as diverse as the state itself—ranging from very small, rural communities to among the largest municipalities in the state with more than 100,000 residents.

While a lot has changed since those early days of statehood, what remains the same is that each township is governed by a board of elected leaders dedicated to serving their community and providing services and programs to ensure a high quality of life for their own corner of the state. Today’s modern township not only handles the day-to-day activities of a changing and growing township, but also is adaptable to the needs of the community while working within its statutory limitations and state mandates. It remains the ultimate grassroots government, open and accessible to residents while ensuring that its services and programs are what the community wants and needs.





the small-town feel,” said Elenbaas, noting the township sits adjacent to Michigan’s second-largest metropolitan area—Grand Rapids—and is home to one of the state’s largest universities, Grand Valley State University. “As more people come in, how do we help them become part of our community?”

“If the goal is to maintain that small-town community feel, we need to have ways to be able to do that knowing that the growth is coming. We are having to be more forward-thinking. Our focus now has really shifted toward, what does that long-term plan look like for our township?”

Each township must decide for itself what being a modern township means—and how that is executed, within the statutory requirements, township resources and resident expectations.

“As I look to my neighboring townships, I see some saying, ‘We really want to grow. We see that coming, and that need.’ Others are saying, ‘We want to stay that small, country township,’” Elenbaas observed. “It’s really up to each township in Michigan to determine their goal, to define what they want to do, and what they want to plan to be.”

Changing times, changing expectations

Changing requirements and expectations for townships come not just from residents, but from statutory changes and new regulations at the state level.

According to MTA Staff Attorney Catherine Mullhaupt, on the statewide level, there is a growing emphasis on townships’ mandated functions of assessing, tax collecting and election administration. Township board members must be aware of and follow the often-changing rules and procedures—which may include more extensive requirements, such as licensing and training, than previously required.

The township board, volunteers, employees and additional appointed officials are all part of the township team, and need to work together as a cohesive unit to ensure the township is fulfilling its roles, responsibilities, and desired programs and services. Ultimately, it is up to the township board to ensure the duty gets done—and how.

“Sometimes township board members feel that when they have a statutory duty, it means they single-handedly run that function,” said Mullhaupt, who recently completed a total overhaul of MTA’s *Authorities & Responsibilities of Michigan Townships* book (see page 22). “But you *owe* a statutory duty, you don’t *own* it. The township, through the township board, is responsible for seeing that these functions required by law get done, and get done properly.”

How the board ensures this is accomplished is part of being a modern township.

Because a township board can only act during a meeting, it can be difficult, if not impossible, for boards to provide day-to-day oversight over township employees. One way to do this is through board-adopted written policies that set rules and procedures, direct what needs to be done, and delegate responsibility for implementing programs and services.

A modern township defines its local needs, while looking to the future—whether that means planning for growth and encouraging development, or simply striving to maintain its current characteristics and values.

Adam Elenbaas, supervisor of **Allendale Charter Township** (Ottawa Co.), has seen his community grow and change first hand. The township is among the fastest-growing communities in the state, increasing nearly 29 percent—almost 6,000 residents—since the 2010 Census, to more than 26,000 residents, according to Census estimates released this summer.

While that phenomenal growth may change the number of people living in the township, officials are working to ensure it does not change the nature of the community. “Our goal is, how do we handle the growth, but maintain

cover story

As noted in the latest version of the *Authorities & Responsibilities*, “Adopting administrative policies is also a recommended best practice. Making board directions and expectations clear and explicit in policies promotes consistency, avoids confusion, and enables accountability by directing who can make administrative decisions and who answers to whom.”

Many policies are required to be adopted by a township board because of state or federal laws, and others are optional best practices to clearly outline board expectations and the method of accomplishing township services and responsibilities. Examples include policies related to purchasing, township facilities, personnel, ethics and customer services.

A board may also delegate by written policies (including job descriptions) authority for day-to-day administration to a supervisor or other board member, to a manager or superintendent, or department heads. The *Authorities & Responsibilities* explores several ways that townships can delegate administrative authority, including the “strong supervisor model” and the “strong administrator model.”

In general law townships, when the township board has decided to delegate administrative responsibilities, the supervisor is often perceived to be the logical choice. Perhaps it’s the title, but in many townships, the supervisor’s position has been historically viewed as the primary leadership or spokesperson role in the township organization. A general law township supervisor, however, has no statutory authority over administration.

The Charter Township Act authorizes a charter township board to appoint a superintendent, and states statutory administrative duties that are assigned to a superintendent. If a charter township board does not appoint a superintendent, those duties fall to the charter township supervisor. Note that a general law township board could choose to adopt a similar approach and assign administrative functions to a supervisor who agrees to perform them as additional, non-statutory duties.

The “strong administrator” model is followed in Allendale Charter Township, where Elenbaas puts in full-time hours and is a key point of contact for residents. “We need to be sure that we have people and processes in place, so that when somebody comes in, we know how to handle their request in a professional way,” he said. “To me, the supervisor oversees the day-to-day operation, as well as the long-term planning of the township.”

Both general law and charter townships may choose to bring in a manager. A manager is a township employee with no statutory duties. Their job description is dictated by the township board, and those assignments can be changed or adapted as needed by the board. This is different from a superintendent in a charter township, who has

statutory duties and if they are removed by the board, they are performed by the supervisor. Note that even a charter township superintendent is often called a “manager,” because it’s a more familiar term.

While only a small number—roughly 5 percent—of Michigan’s townships have opted to hire a manager/superintendent, others, in communities of all sizes, are considering hiring an administrator to oversee the day-to-day operations of their community.

Leisa Sutton has been superintendent of **Au Sable Charter Township** (Iosco Co.), a community of just over 2,500 residents, for five years. Coming to the township was a natural fit for Sutton, who had long been involved in the community.

“It felt like a natural progression,” she said, noting that she had previously worked as executive director of the area chamber of commerce. “We are a small, rural community, and it felt like a good opportunity.”

Despite its relatively small size, Sutton says there is never a dull moment in the township that sits on the shores of Lake Huron and the Au Sable River.

“You never know what is going to come through the door,” she said of her day-to-day duties. “You’re managing staff, the budget, correspondence, projects. We always have projects going with what’s happening with the river and with the shoreline. We are always trying to make things better for the residents here in our areas.”

She noted with pride the active farmer’s market and “fantastic” area parks, saying, “We are the place everyone wants to go on vacation.”

Richland Township (Saginaw Co.) hired its first manager in the 1980s. “We were a growing township, at the time,” recalled Supervisor **Brian Frederick**.

Board members—including Frederick’s father, who sat on the board—saw the addition of a manager as a better style of management, allowing board members to be a “working board” of community members, while the manager was able to oversee the bigger day-to-day issues. Today, that includes Manager **Annamarie Reno**, who recently oversaw a \$12 million storm sewer project in the township.

Frederick noted that not only does having a manager help the other board members maintain their non-township full-time jobs—like so many other township officials around the state hold—it also provides greater service to residents.

Frederick said that for townships whose elected positions are full time, in addition to holding full-time jobs, appointing a manager is worth consideration. “The board sets the policy and [Reno] handles the day-to-day things,” he said. “It makes it easier for the board to manage our positions, and residents know that they can contact her.”

Reno is quick to note that no two days are the same in the community of 4,400, with duties ranging from preparing

packets and agendas for board meetings to overseeing staff who handle payroll and human resources, in addition to responsibility for the department of public works, and fire and police departments.

“A big part of my job is just basically overseeing all those different entities within the township and making sure they are all running smoothly,” said Reno, who has been township manager for four years and was an elected official in Roscommon County for more than 14 years.

Reno sees one of her roles as being a “liaison” for her township. “I have a wonderful relationship with our township board,” she said. “When there are issues, we sit and talk them out. I work as a liaison between the staff, the public and the township board. It’s really my job as the township manager to keep the board informed and make sure they are aware at all times of the different things that are occurring and happening in our township.”

Taking on additional duties

Of course, while all townships have at least a few employees, not all townships have a full staff, department heads or managers to oversee operations. And in townships across the state, as expectations and circumstances change, elected officials step in to fill additional functions and duties—as the need arises and as assigned. From something as complex as assessor, to webmaster, cemetery sexton, Freedom of Information Act (FOIA) coordinator, and mowing the grass at the park or maintenance at the township hall—in today’s modern township, there is virtually no shortage in additional duties outside the statutory requirements.

But the concept of additional duties of township board members starts with the fact that the Incompatible Public Offices Act, Public Act 566 of 1978, MCL 15.181, *et seq.*, prohibits township board members from working for their townships. Recognizing the need in many communities for the widest pool of candidates for EMT, fire and police personnel, the Legislature has amended the act several times to allow and expand exceptions to that rule for townships, cities, villages or counties under 40,000 in population. So, MCL 15.183 now allows township board members to serve as EMT, fire and police personnel (with the exception of negotiating on behalf of fire or police personnel), and it also allows township boards to authorize other additional, non-statutory duties to township board members who agree to perform them, with or without compensation, as the township board deems reasonable.

The amount of pay must be established before the duty is performed. It is important to note, however, that a township board is never required to give additional duties to a board member, and in fact, many feel it is inappropriate to do so because of the original prohibition on not working for your own township.

A board that chooses to authorize additional duties of board members should consider who is best qualified and available to perform specific functions. For example, while many clerks do perform the additional duty of FOIA



Each township is governed by a board of elected leaders dedicated to serving their community and providing services and programs to ensure a high quality of life for their own corner of the state. Today’s modern township remains the ultimate grassroots government, open and accessible to residents while ensuring that its services and programs are what the community wants and needs.

coordinator because of the clerk’s statutory duty to maintain the township records, it is certainly not a requirement that this duty fall to the clerk.

This is the case in Wilson Township. Before becoming supervisor more than two decades ago, Sorenson had spent 28 years as director of the Boyne City Housing Commission. In that role, he worked with the Michigan State Housing Development Authority and U.S. Department of Housing and Urban Development. “You tend to learn government,” he said of his past career. “So, when I became supervisor, the board felt I could serve the community best by being the FOIA coordinator.” Sorenson was also the grant writer for the housing commission and has assumed the role of seeking grants for the township (and has been successful!).

Sorenson is not the only official on the board taking on extra duties. One of the township’s trustees had served as sexton of the township’s three cemeteries, as well as being very involved in Wreaths Across America during the holidays honoring military who have passed away. When that trustee passed away, Clerk **Marilyn Beebe** was assigned the role of sexton.

Sorenson sees it as selecting the best person available for a task and accepting the additional duty for the need of the residents, and he knows he is not the only official who takes on many roles.

“You could probably discover that this is how it is for most rural townships,” said Sorenson, noting the Beebe also updates the township website.

Elenbaas is taking on the issue of additional duties in his own community by making sure everyone is on the same page about duties, both statutory and additional. He is focusing on

cover story

creating detailed job descriptions for each of the employees and elected officials in his township.

Because additional services must, by definition, be outside the statutory duties of an official's office, the salary of the office does not cover those additional services. A township board may authorize a township official to be compensated for performing additional services. Any additional services should be specified by the board in a job description. Compensation for additional duties—if a board opts to approve—can be a salary or hourly rate. If the township board member leaves office, he or she loses the additional duties, though the board could choose to hire (or rehire) the person for the job.

Connecting with residents—and each other

Many of Michigan's townships are seeing their population continue to rise—or are maintaining the residents they have. Elenbass sees the changes—and challenges—that an influx of new constituents can bring.

“The volume of requests, the amount of interactions needed, and the expectations the people have are much higher than they have been in the past,” he remarked. “What we are finding is that often, as people move from cities into townships, they bring the expectation of what they had in the city into the township. They are still looking for those same amenities that they had living in a city.”

So, how do today's township officials ensure that they are meeting their residents'—both new and old—expectations and ensuring residents needs and wants are being met? Hearing from, and communicating to, residents on a regular basis is critical.

Wilson Township ensures it gauges its residents expectations by asking for feedback—frequently. “We use surveys all the time,” Sorenson said, citing recent outreach regarding internet and broadband, recreation, and planning on zoning.

Richland Township also reaches out to its residents and its business community using surveys. In recent years, the township conducted a parks survey, allowing residents to comment on what they felt was needed or lacking in the park, along with what they liked about it. An additional survey was sent with tax statements on recycling services. And responses do matter, Reno said, noting “any time we do a survey, we track the results of those surveys.”

In addition, after Richland Township's local newspaper folded last year, the township stepped up to fill the void by using its social media and online resources to get information out to residents.

“We do several things to do our best to ensure that we are meeting resident needs,” she said. “We've gotten into social



How do today's township officials ensure that they are meeting their residents'—both new and old—expectations and ensuring residents needs and wants are being met? Hearing from, and communicating to, residents on a regular basis is critical.

media, along with our website. Any time there are events going on or anything big happening in the township, we're making sure we are getting the information out there,” she said.

On the township's Facebook page, “we post events and information for residents to see and we allow them to comment on those postings—good or bad,” she said. “We just don't engage in negative feedback, rather we stick to the facts. We know we cannot make everyone happy all the time, but do our best.”

A challenge, she noted, can be reaching those residents who may not be as comfortable with using technology to seek out and share information.

In addition to its Facebook page, Au Sable Charter Township, like many other townships, uses print newsletters sent with the tax bills to provide a recap of projects accomplished, and what's coming up to better serve the residents. “We try to keep them apprised that way,” Sutton said.

Township officials also have a well-deserved reputation for being the most accessible level of government—and that accessibility can garner the most valuable feedback. Said Sorenson of his 20-plus year availability to his residents, “They've always been able to call me—and anyone on the board. They can call any one of us.” He continued, noting that in today's times, “but now they can email us. And most of us, they can text, too, if they want. “

While Allendale Charter Township has completed large-scale surveys and town hall-style meetings to solicit resident feedback, sometimes the old-school methods are still best.

“We keep it simple,” Elenbaas said. “I’m always available via phone and email, and that’s where I get a lot of feedback. A lot of those interactions are the ones I prefer: that one-on-one over the phone or the face-to-face conversation. It gives me a chance to understand better what people are asking for, why they are asking for it, and help explain why we can—or cannot—accommodate a certain request.”

Sorenson echoed the sentiment that traditional, personal connections garner resident input. “All of our board members’ email addresses and phone numbers are online on our website,” he said. “I receive calls all the time concerning roads, trash left on the roads, assessing questions, use of our Fall Park, etc.”

Connections with outside organizations can also help townships expand their reach into their community—ensuring information is shared, feedback is garnered and support is gained.

Allendale Charter Township and its chamber of commerce have a close relationship—which allows the township board an additional opportunity to hear not only from residents, but also from the business community—and to provide additional outreach.

“Our chamber of commerce has a monthly publication that goes out to every mailbox in the township, and every month, the township has a page that contains information,” said Elenbaas, noting that the township has also started providing occasional video updates via YouTube.

Reno also noted that she, and members of the township board, are also active in the community, which helps to garner residents’ insights. “Many of us serve on different associations, committees and advisory boards throughout the community,” she said.

The township doesn’t rest on its laurels and makes every effort to allow residents an opportunity to be heard. “When I first started in the business over 15 years ago, I would have followed the philosophy of ‘no news is good news,’” Reno said. “However, I have learned over the years that just because people don’t come to meetings or call to complain doesn’t mean they don’t care or have issues. They may not have access to get to a meeting or may work when we have our meetings, or they may simply feel that their opinion is not going to change how government operates. So, I like to think that we do our best to give residents the opportunity to express what they like and don’t like about the community in several different ways.

“During my time with Richland Township, the board has proven to be a group that cares and wants to listen to what their residents have to say and they do their best, in my opinion, to act on concerns as they are brought forward.”

It’s not just feedback from one’s own community that can help a township learn how to best serve its residents. Networking with neighboring—and statewide—townships

can help shape new ideas, offer suggestions and launch partnerships, Sorenson said.

“We’re not just ‘the’ township—we’re in communication with all other townships in the state of Michigan [through the Michigan Townships Association], especially the ones that are our size, and we also get information from the larger townships that we never got before,” said Sorenson. “Communication is the biggest development for the modern township.”

Modern townships—today and tomorrow

As times change, so too will townships continue to change and adapt. What that looks like is individual to each of Michigan’s 1,240 townships.

When Elenbaas looks to the future for his township, he sees continued growth—and continued quality services for his community. “I look at us as being a model township, in terms of how a township needs to operate,” he said. “We really have everything to offer residents that you could expect in a Michigan community—access to essential services, access to education and access to Pure Michigan.”

Staying abreast of changing needs and demographics—or simply continuing to do the best job possible for one’s residents is a key part of elected officials’ role.

“To me, the modern township is keeping up with what’s going on with today’s society,” Reno said simply.

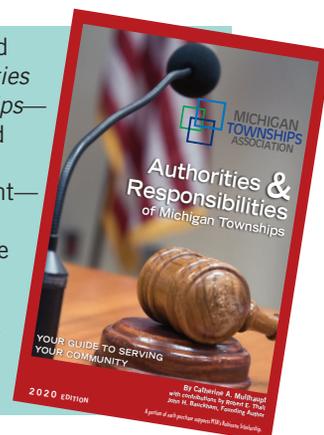
Echoed Frederick, “I think most modern townships simply want to continue being forward-thinking and meeting residents needs. We are in that service, and we are fortunate to be where we are.”

Sutton sees her role in a modern township likely much the same way as the thousands of individuals serving townships now, and in the future. “It’s just trying to better what we have going on here,” she said, “and trying to make it the best little community in the world for our residents.”



Scott Southard, MTA Staff Writer, and **Jenn Fiedler**, MTA Communications Director

Portions of this article were excerpted from MTA’s completely revised *Authorities & Responsibilities of Michigan Townships*—perhaps better known as our “Little Red Book.” While the new version of this essential guide may look a little different—it’s both a little larger and nearly 200 pages longer—it will continue to be the go-to resource for today’s elected officials, and all who play a role in leading their township. Turn to page 22 for an order form, or order online at www.michigantownships.org.



The wait is over!

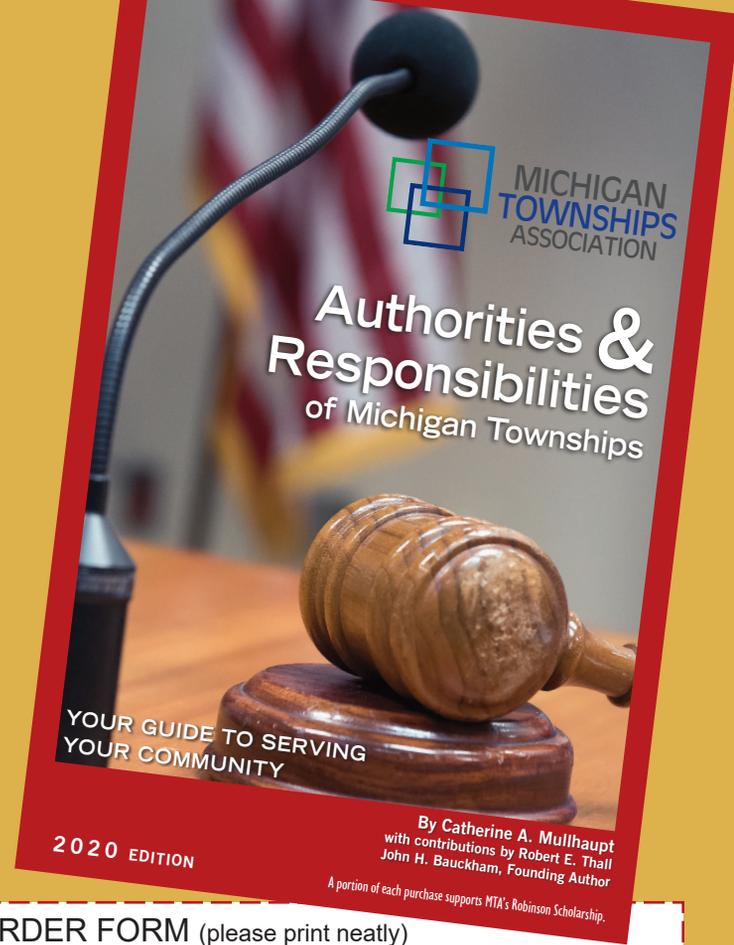
Order the new “Little Red Book” TODAY!

Now called *Authorities & Responsibilities of Michigan Townships*, **this essential guide to serving your community has undergone a complete review and rewrite** by MTA Staff Attorney Catherine Mullhaupt, with assistance from MTA Legal Counsel Rob Thall, and has been expanded to cover even more information and insights on what’s critical for you to know as a local leader.

The new version is not only bigger in terms of actual size, it is almost twice the number of pages, and approaches the information in a more accessible, user-friendly manner. **It truly is THE crucial resource for today’s township officials, and all who play a role in governing and leading their communities.**

Member price: \$52.50 | Non-member price: \$72

A small portion of proceeds from each sale will benefit MTA’s Robert R. Robinson Scholarship, allowing both today’s—and tomorrow’s—leaders to benefit from this enhanced guide.



ORDER FORM (please print neatly)

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\$351-\$749, add \$15; over \$750, contact MTA*

Add 6% tax if not tax-exempt + \$ _____

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What are some helpful tips for preparing the township's annual W-2 forms this year?

Here are some practical steps to make sure that the information reported to the IRS, Social Security Administration and your employees is accurate:

- The W-3 form is the total of all the W-2s issued to employees. This information should agree with the amounts reported quarterly to the IRS on Form 941. Prior to issuing the W-2/W-3, townships should verify that these totals match by adding the information reported on quarterly 941 tax return forms and compare them to the W-2/W-3 totals.

For example, information on the following W-3 totals should agree to the totals reported on quarterly 941s as follows:

- 1) Box 1 of the W-3 (wages, tips and other compensation) should agree to the totals reported on Line 2 of Form 941
 - 2) Box 2 (federal income taxes withheld) should agree to the totals reported on Line 3 of Form 941.
 - 3) Box 3 (Social Security wages) should agree to the totals reported on Line 5a of Form 941.
 - 4) Box 5 (Medicare wages) should agree to the totals reported on Line 5c of the Form 941.
- Carefully review the instructions to Box 12 (“other”) to determine proper coding and amounts of items such as deferrals to 457 deferred compensation plans.
 - If the township issues 250 or less W-2 forms, it is still permissible to file the W-2s manually. Smaller townships may wish to consider the Social Security Administration’s (SSA) W-2 service. To do so, simply register online to use the free software provided by the SSA (at www.ssa.gov/employer/bsohbnew.htm).
 - W-2/W-3 forms should be filed electronically if the township issues 250 or more forms. They also must include the cost of employer-sponsored health insurance in Box 12.

Other information and updates

- The IRS standard mileage rate—the maximum amount employers can reimburse employees for business miles driven in the employee’s personal vehicle, without tax consequences—is 58 cents per mile in 2020. There is no requirement for townships to pay this amount per mile; the IRS sets these “safe harbor” limits whereby the employer [township] can reimburse the employee for the business use of his or her personal vehicle without income tax consequences.

- 457 deferred compensation plans may be considered “public retirement systems” for determining if an employee should be covered by Social Security (those townships that do not have a 218 Agreement). They are not considered a “qualified plan” and the W-2 should not be marked “retirement plan” in Box 13; however they should be included in Box 12, Code G.
- The amount of the employee contributions is exempt from federal income tax (thus excluded from Box 1 wages), but is subject to Medicare taxes and may be subject to Social Security taxes if the township participates in a 218 Agreement, or if the township does not have a “public retirement system.”
- The Social Security wage base for 2020 is \$137,700, up from \$132,900 in 2019.



What are some filing requirements of the Affordable Care Act?

For purposes of the Affordable Care Act, “applicable large employers” (those with 50 or more full-time employees, including full-time equivalent employees, in the preceding year) must report some information regarding health coverage by filing information returns with the IRS and furnishing statements to full-time employees on Form 1095-B, Health Coverage, Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, and Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns. Form 1094-C is used to report to the IRS summary information and to transmit Forms 1095-C to the IRS. Form 1095-C is used to report information about each full-time employee and is the form that is furnished to full-time employees.

Section 6055 reporting continues to be required, despite the fact that the individual mandate penalty has been reduced to \$0. However, the IRS has provided transition relief from penalties related to failures to furnish 2019 forms to individuals under Section 6055, under certain circumstances. Under this relief, employers only have to provide Form 1095-B to covered individuals upon request. Forms 1094-B, Transmittal of Health Coverage Information Returns, and 1095-B must still be filed with the IRS.

For calendar year 2019 plans, reports are due to the employees by Jan. 31, 2020. Reports are due to the IRS by Feb. 28, or March 31 if filing electronically. For 2019, reporting to employees was extended by the IRS to March 2, 2020.

Calculations for determining if your township is an applicable large employer are very complex, as are the filing requirements. Your township should consider engaging the services of a consulting firm well versed in these matters.

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.

January classes explore What the Board Needs to Know About ...



Authorities & Responsibilities

MTA's completely revised **Authorities & Responsibilities of Michigan Townships** provides a modern take on our original "Little Red Book" to reflect the evolving role of townships in Michigan government. One new emphasis in the book is the ultimate responsibility of the township board as a whole for mandated township functions.

Every board member has equal authority and responsibility at the head table. So if you've ever wondered just what your township board "job description" is, don't miss this new morning class (held from 9 a.m. to noon)—**taught by A&R author and MTA Staff Attorney Catherine Mullhaupt**—offering a deep dive into the key areas where you and your board exercise important policy decisions and practical tips on keeping a productive focus on what matters most:

- **Board authority:** Who decides what a township will do—and how?
- **Revenue sources:** How are townships funded? What options exist?
- **Enabling statutes:** Where do townships get their authority? What must townships do? What may a board choose to do?
- **Lawful expenditures:** What may townships pay for?
- **Administrative responsibilities:** Getting things done by balancing statutory duties with township responsibilities
- **Working with other local governments:** Options for boards to make effective and productive partnerships

Board of Review for Township Boards

A lot has changed in assessment administration in the last two years, including new (and expanded) requirements for township assessors and board of review members alike. It's not enough to simply send your appointed board of review members to training—your township board needs training to stay on top of these changes and reforms, too! Township boards across the state are realizing that the board—not the assessor—is held responsible if something is incorrect.

This afternoon class, held from 1 to 4 p.m. and **taught by MTA Member Information Services Liaison and Michigan Certified Assessing Officer Cindy Dodge**, will help every elected board member understand their responsibilities on these important functions.

- Get an overview of the new requirements for the board of review, particularly in the areas of assessing reform
- Learn what qualifies someone to be a board of review member
- Gain insights into your first line of defense if you discover assessing errors or incomplete assessor work
- What's the differences between the March, July and December board of review?
- What happens (or should be happening!) at an organizational meeting
- Tips for setting poverty exemption guidelines
- Examine the role of the township supervisor
- Learn what your assessor should be providing

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

Registration Form

Which location will you attend?
 Jan. 8: Frankenmuth Jan. 15: Kalamazoo Jan. 22: Gaylord

Township _____ County _____

Telephone _____ Email Address _____

Name & Title **Authorities & Responsibilities** **Your Role with BoR** **Both**

Name & Title **Authorities & Responsibilities** **Your Role with BoR** **Both**

Name & Title **Authorities & Responsibilities** **Your Role with BoR** **Both**

Name & Title **Authorities & Responsibilities** **Your Role with BoR** **Both**

	Regular Rate*	On-site Rate*
Authorities & Responsibilities	<u>Starts Dec. 28</u> \$111/person	3 days prior \$131/person
Your Role with Board of Review	\$111/person	\$131/person
Both Sessions	\$152/person	\$172/person

Attendees receive a \$50 discount when they register for both sessions!

_____ (# of people/sessions) x \$_____ (rate) = \$_____

AMOUNT ENCLOSED = \$_____

**Rates apply to MTA members. Non-members, call for rates.*

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

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

Card # _____ Expires _____

Print Card Holder's Name _____ Signature _____



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

2020 Board of Review Training

MTA's *Board of Review Training* has earned a reputation for being the best, most comprehensive training for new and seasoned board of review members (and alternates), as well as township supervisors and assessors. That's with good reason. Your registration includes:

- Comprehensive resource materials, including samples, updated forms and bulletins, as well as guidance and information created specifically for this class
- More than just the basics in our "Basic" session
- Detailed updates in our "Advanced" session from Michigan master assessing officer instructors, providing critical insights, even if you've been on the board of review for years
- Ample time throughout the day for networking with one another, and asking questions to our experienced speakers
- Continued support through MTA's *Community Connection* online networking group, where you can ask questions, get answers or simply learn from others

These half-day events allow participants to choose the appropriate level and topics of interest. The advanced session is geared to experienced board of review members, while the basic session acquaints newer board of review members with their statutory duties and requirements.

Registration check-in and lunch begins at 11:30 a.m. Sessions are held from 12:30-4:30 p.m. Dates and locations are:

- Jan. 28:** Fetzer Center at WMU, Kalamazoo
- Jan. 29:** Comfort Inn Conference Center, Chelsea
- Jan. 30:** Bavarian Inn Lodge, Frankenmuth
- Jan. 31:** AgroLiquid Conference Center, Bingham Township (Clinton Co.)
- Feb. 4:** Treetops Resort Conference Center, Gaylord
- Feb. 5:** Alpena Events Complex (APlex), Alpena
- Feb. 6:** Quality Inn/Forward Conference Center, West Branch
- Feb. 11:** Magnusson Franklin Square Inn, Houghton
- Feb. 12:** Island Resort Conference Center, Harris
- Feb. 13:** Little Bear East Arena, St. Ignace
- Feb. 18:** Kirkhof Center at GVSU, Allendale Charter Township (Ottawa Co.)
- Feb. 19:** Evergreen Resort, Cadillac
- Feb. 20:** Holiday Inn Conference Center, Mt. Pleasant

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

Focus on Advanced Issues

- Future direction, forward momentum
- Overview of assessment administration
- Classification and equalization
- Understanding valuation
- Statutory duties: 2020 procedural changes & bulletin review

Instructor varies by location: Debby Ring, Michigan Master Assessing Officer (MMAO); Shila Kiander, MMAO, Director, Mecosta County Equalization; and Laurie Spencer, MMAO, Director, Leelanau County Equalization

Approved by the State Tax Commission for 4 hours of elective credit for assessors.

Getting Started Right

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

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

Special Discount

Members may purchase a 2020 edition of MTA's comprehensive and updated *Board of Review Guide*, at a discounted rate of \$34.50, when registering for the class. Books will be handed out on-site.

Board of Review Guide

MTA

Cancellation, Substitution & Switching Policy

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

Registration Form

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

_____	_____		
Township	County		
_____	_____		
Telephone	Email Address		
_____	_____	Need a book?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Name & Title	Attending: <input type="checkbox"/> Advanced <input type="checkbox"/> Basic		
_____	_____	Need a book?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Name & Title	Attending: <input type="checkbox"/> Advanced <input type="checkbox"/> Basic		
_____	_____	Need a book?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Name & Title	Attending: <input type="checkbox"/> Advanced <input type="checkbox"/> Basic		

Which location will you attend?

- | | |
|--|---|
| <input type="checkbox"/> Jan 28: Kalamazoo | <input type="checkbox"/> Feb. 11: Houghton |
| <input type="checkbox"/> Jan. 29: Chelsea | <input type="checkbox"/> Feb. 12: Harris |
| <input type="checkbox"/> Jan. 30: Frankenmuth | <input type="checkbox"/> Feb. 13: St. Ignace |
| <input type="checkbox"/> Jan. 31: Bingham Twp. | <input type="checkbox"/> Feb. 18: Allendale
Chtr. Twp. |
| <input type="checkbox"/> Feb. 4: Gaylord | <input type="checkbox"/> Feb. 19: Cadillac |
| <input type="checkbox"/> Feb. 5: Alpena | <input type="checkbox"/> Feb. 20: Mt. Pleasant |
| <input type="checkbox"/> Feb. 6: West Branch | |

- Early-bird rate***: \$94 Save when you register before Jan. 14!
- Regular rate***: \$114 Begins Jan. 14.
- On-site rate***: \$134 Three business days prior to event.

_____ (# registered)	x \$ _____ (rate)	=	\$ _____
_____ (# of books)	x (\$34.50/book*)	=	\$ _____
AMOUNT ENCLOSED		=	\$ _____

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

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

Check enclosed (payable to MTA)

Charge to: (circle one) MasterCard VISA

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



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

ADVANCED BASIC



Fire and life safety considerations with recreational marijuana facilities

Along with the legalization of marijuana in Michigan comes a great deal of questions on its regulation, safety and oversight. Whether or not your township has marijuana facilities in its borders, township officials and your emergency responders should be aware of potential hazards and issues within these facilities, and the processes and equipment housed within them. Fire and EMS personnel responding to a mutual aid call to neighboring communities that have marijuana facilities should be knowledgeable about certain situations that could arise.

Following the passage of the Medical Marijuana Facilities Licensing Act (MMFLA; Public Act 281 of 2016; MCL 333.27206, *et seq.*) and approval by the voters of the Michigan Regulation and Taxation of Marijuana Act, the state Bureau of Fire Services (BFS) was named as one of the authorities having jurisdiction for marijuana facilities in Michigan. The state Marijuana Regulatory Agency (MRA) and the local jurisdiction were also named as authorities having jurisdiction. The National Fire Protection Association (NFPA) 1, 2018 Fire Code and its references were adopted by reference as part of MMFLA rules.

Fire and life safety issues

The Bureau of Fire Services looks at the fire and life safety issues with these facilities and their operations. These facilities contain uses and methods that are very specific to

marijuana growing and processing. NFPA 1, 2018, Chapter 38 specifically addresses marijuana facilities, though it is important to note that with multiple jurisdictions (state, local and NFPA), the most stringent code requirements apply. Within the Fire Code, the occupancy of grow or processor facilities falls under the category of “industrial.” In an extraction room within a marijuana facility, the occupancy is an “industrial special purpose.” Industrial occupancy is covered in reference standard NFPA 101, 2018 “Life Safety Code.”

Marijuana grow facilities cultivate plants from seed in an industrial manner, with the aim to harvest four times a year to maximize yield. Windows and doors are held to a minimum for security purposes and contamination protection. Both water and light are abundant—as are fire and life safety concerns. Review of construction plans and specifications since mid-2018 have shown common issues in

such facilities, including common path of travel, aisle width, sprinkler systems and processor requirements.

Common path of travel in an un-sprinklered industrial facility is limited to 50 feet. This distance is measured from the furthest point in one direction, along one's walking path to a point at which there is a choice of two paths of travel to remote exits. This distance is doubled in a sprinklered industrial facility. With the tables, racks and/or arrangement of grow rooms, this distance becomes a critical point of fire and life safety. An occupant must be able to exit the facility in a timely and safe manner in the case of an emergency event.

In addition to the common path of travel issue, aisle width can become an issue in a grow facility. Facilities often want to pack as many plants in their grow rooms as possible and with the immense growth of the plants, being able to have a clear width means of egress is important. In an existing industrial facility, a minimum of 28-inch clear width must be provided. In a new industrial facility, the minimum clear width is 36 inches. The clear width, measured at the narrowest point, becomes important to ensure a means of egress is accessible for an occupant or emergency responder.

Sprinkler systems can also become a potential issue for these facilities. In new industrial facilities with three or more stories, greater than 12,000 square feet fire area and/or greater than 24,000 square feet total of all areas in the building, a NFPA 13-compliant sprinkler system is required.

There is an exception for "low-hazard industrial" facilities. According to the MRA and BFS, a low-hazard industrial designation applies to non-electrified hoop/greenhouses. However, the plants must be planted in the dirt. If the hoop/

greenhouses have pots or pallets, then the grow is not low hazard. Per MRA rules, this low-hazard hoop/greenhouse would be equivalent to an "outdoor grow," which would require a contiguous building for drying, trimming, etc., as well as other outdoor rule requirements. That building would require a certificate of occupancy, and must pass BFS inspection.

Potentially hazardous issues

The highest hazard for fire and life safety comes in the processor facilities where extraction of marijuana occurs, a process that uses highly explosive solvents like petroleum gases, alcohols and/or carbon dioxide. These can result in potential explosion and vapor hazards, and additional issues involving storage and maximum allowable quantities of the hazardous materials. Each type of extraction has its own, very detailed requirements that include items such as exhaust systems, electrical systems, fire suppression, construction, certification, labels/listing, and/or configuration. Townships wishing for additional details can contact BFS for assistance.

BFS is available to help townships ensure that officials can make informed decisions on what is required of these facilities to ensure proper fire and life safety.



Adam Dailide, Plan Review Consultant,
Bureau of Fire Services, Michigan Department
of Licensing and Regulatory Affairs

For more information, visit www.michigan.gov/bfs, call (517) 335-4057 or email LARA-BFS-Marihuana@michigan.gov. Hear more from Dailide on MTA's recent Township Talk podcast.

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aroundthe**state**

townships in the spotlight



Put your township in *Focus*!

This past fall during MTA's *On the Road* regional meeting tour, Association staff traversed the state—enjoying not only the peak fall colors but also the drive through many townships along the way. The trek takes staff from Kalamazoo to Houghton, from Alpena to Chelsea—and numerous spots in between—and it was easy to be awestruck thinking about our many different townships and member officials along the journey. MTA staff couldn't resist the opportunity to stop and snap some pictures of many township halls and other sights along the way. Those photos are included as this month's "Around the State."

Michigan townships have a sense of community pride unlike any other. Each one has a unique story to tell—and this page is a great way to share with local officials in all corners of the state just how special your township is.

We often hear stories from township officials about why they are proud of where they live and how they serve their residents. We want to share those stories in *Township Focus*. One of our favorite magazine features, "Around the State" profiles one

MTA-member township and offers details about its origin and unique aspects of the community, along with photos to showcase the beauty and history of your township. Want to see your township featured? Simply contact Ashley Maher to get your township in the *Township Focus* spotlight. We would love to share *your* township's story!

Email ashley@michigantownships.org or call (517) 321-6467 for more information.



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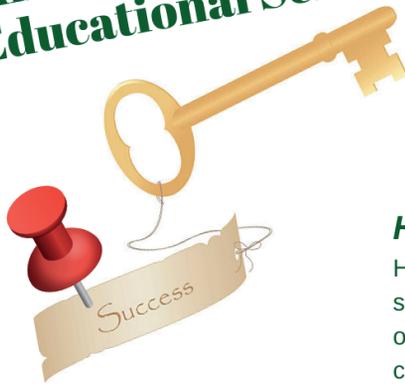


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Announcing Regional Educational Seminars



January 23, 2020 Courtyard Marriott Mt. Pleasant, MI

10:30 am

Human Resources:
Planning To Avoid Litigation

12:00 pm

Free Networking Luncheon

1:00 pm

Cyber-Crime: Defense

2:00 pm

Risk Reduction Grant Application: Associates will be onsite to answer questions and educate those interested in the Risk Reduction Grant application process.

MTPP Board Of Directors Are Giving Back in 2020...

MTPP is sponsoring various "Regional Educational Seminars", to assist Public Officials tasked with the administration of their respective townships. Various emerging topics will be discussed through-out Michigan in 2020.

Human Resources: Planning To Avoid Litigation

Human Resource issues need to be addressed in all townships, even small townships with just a few employees or volunteers. Township officials must be knowledgeable in hiring, firing, discipline, compensation, recruiting, managing volunteers as well as many other related issues. Having good procedures in place—on paper and in practice—is the proven way to create and maintain fair and productive workplaces to avoid litigation. This seminar will provide examples of employment documents and case law showing the correlation between proactive employment practices and successes in court.

Led by Tom Meagher of Foster Swift



Cyber Crime-Defense:

Cyber crimes are on the rise, and with the development of Artificial Intelligence (AI) we are all vulnerable. The onus is on each of us to protect ourselves as well as our organizations to the greatest extent possible. There are tools and processes available to combat these cybercrimes. Our local governments cannot afford to have their services compromised. Join us for this informational Cyber Liability Defense Seminar and take steps in securing your community today.

Discussion Topics:

- Multi-step password verification
- Secure firewalls, systems and software
- Training for technology users to avoid breaches
- Legal obligations relating to a data breach
- Cyber liability insurance coverage, and its benefits

Led by Patrick Nelson