

Township Focus

JANUARY 2024

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

Renewable energy in Michigan Many questions remain

Into the New Year
page 1

Budgeting and
planning reminders
for 2024
page 4

Lessons in early
voting
page 24

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Into the New Year

Without question, the most contentious issue of the fall 2023 legislative session for our Association and our members was the assault stripping local siting authority for utility-scale renewable energy facilities from townships. **MTA Legal Counsel Robert Thall** has prepared a comprehensive article as this month's cover story outlining the impacts, requirements—and lingering questions—of the new laws, which were fast tracked this fall and signed into law at the end of November. MTA worked tirelessly against this legislation, testifying before House and Senate committees, engaging in countless meetings and conversations with lawmakers to highlight concerns and holes in the bill language, and sounding the alarm among our members and the public. Throughout the process, we consulted with our legal counsel on the effects on Michigan townships and all local governments as we fought this deeply flawed and unfair legislative attack on local control.

Despite these efforts—including assembling a coalition of organizations supporting local control and opposing the legislation—there was an obvious priority among the governor, the administration and the legislative majority to pass the legislation as quickly as possible. The timeframe—just four weeks from introduction to passage—was astonishing. As we've stressed, MTA's opposition was not about renewable energy—but who is best qualified to represent the community's needs in making siting decisions. The true issue is that **the choice should belong to the residents and their elected officials in each township.**

Since the legislation was signed into law, we have been asked by members if MTA can sue to stop it. In short, no. We consulted with our legal counsel on the possibility of litigation on the legislation and, as shared in the December issue of *Township Focus*, have been advised based on our law firm's review that municipalities have no inherent power to regulate land use through the enactment of zoning legislation. A local unit of government must be specifically authorized by the Legislature to exercise any zoning authority—and as such, there is no legal basis for a court challenge, as the state has ultimate authority to change the laws regarding zoning.

We know that many, many questions, concerns and emotions remain as a result of this hastily assembled law. We share those concerns and are working with experts to try to find answers—and are continuing to pose questions to lawmakers and the Michigan Public Service Commission—on the new processes and requirements. Rob Thall's article in this issue explains what we know now about the new laws—as well as remaining issues.

One of the new public acts—Public Act 233 of 2023—calls for statewide standards that must be incorporated into a local ordinance and followed by local governments seeking to have developers go through the local unit. MTA's legal team is drafting a model ordinance and application for townships to review with their township attorney. In the upcoming months, MTA will share additional information and offer opportunities for you to learn more and get your questions answered, including at our upcoming Capital Conference this month in Lansing and Annual Conference in April (registration details for both events are included in this issue; see page 21 for more).

Thank you to all who reached out to your legislators on this issue—we appreciate every vote in opposition that you helped generate. **The fight for local control continues**—including continued legislative debate over sand and gravel operations and short-term rentals. MTA will continue to keep you informed, ignite calls to action, and fight to defend your ability to govern your community as you best see fit.

As we head into a new year, I want to **thank you for your passion, your work and your dedication** to the democracy closest to the people—our local governments.



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Michigan Township Focus, Issue 1 January 2024 (ISSN 2330-9652), is published monthly, except for one combined spring issue. MTA membership provides a subscription to township board members, the manager/superintendent, planning commission chairperson and township attorney. Member counties also receive subscriptions for elected officials, the equalization director and road commission chairperson. Annual membership dues include \$33 for a one-year subscription to *Michigan Township Focus*. Additional member subscriptions are available for \$33 per year. Subscription rate for residents and firms in member townships is \$44 per year (schools and libraries may subscribe for \$33 a year).

Michigan Township Focus is a publication of the Michigan Townships Association, 512 Westshire Dr., Lansing, MI 48917-9757. Phone: (517) 321-6467; fax: (517) 321-8908; Web: www.michigantownships.org. Periodicals postage paid at Lansing, MI. POSTMASTER: Send address changes to: *Michigan Township Focus*, PO Box 80078, Lansing, MI 48908-0078.

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allied service provider index



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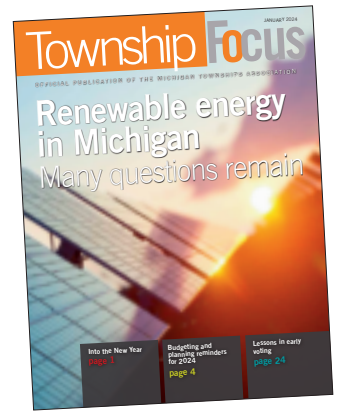
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contents

January 2024 | Volume 12, Number 1



Official Publication of the Michigan Townships Association

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mission statement

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



featured articles

4

Budgeting and planning reminders and updates for 2024

As we head into a new year, we share an overview of updates, changes and considerations that could impact township administrative and budgeting planning in the year ahead.

18

Renewable energy in Michigan: Many questions remain?

This fall, fast-tracked legislation preempting local control over siting for certain renewable energy facilities rushed through the legislative process. Many questions—and uncertainty from communities and residents—linger. We explore what’s in the new laws, what we know now—and what remains unanswered.

24

Lessons in early voting

Several townships were part of an early voting pilot program before the November election in preparation for the new requirement for all municipalities for the February presidential primary. We asked those who participated in the pilot program to share their experiences—and their advice.



in this issue

- 1 Daily Democracy
- 6 News & Notes
- 12 Hello, MTA ... ?

- 16 Inside Lansing
- 27 Knowledge Center
- 30 Financial Forum

In this issue: 2024 MTA Annual Conference & Expo registration brochure. Registration opens Jan. 3!





Budgeting and planning reminders and updates for 2024

As we head into a new year, the following is an overview of updates and changes that could impact township administrative and budgeting planning in 2024.

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—Townships 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 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 (press 1).

2024 threshold for publishing minutes set at \$110 million for general law townships

The 2024 taxable value threshold for exempting general law townships from the requirement to publish minutes has increased to \$110 million. The 2023 rate was \$104 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.

An updated "Just the Facts! Taking Township Minutes" MTA resource toolkit, which includes legal requirements for taking minutes, suggested format and style for minutes, and a sample minutes synopsis, is available on MTA's website, www.michigantownships.org. Download the toolkit, and find additional information, on our "Minutes" webpage in the "Answer Center" (found under the "Member" tab; login is required.)

Minimum wage increase in effect Jan. 1

Michigan's minimum wage rate is set to increase 23 cents to \$10.33 on Jan. 1, 2024, up from \$10.10. Michigan's minimum wage will increase each Jan. 1 until it reaches \$12.05 in 2030. Michigan's Improved Workforce Opportunity Wage Act, Public Act 337 of 2018, establishes an annual schedule and increases. Pending litigation may affect this minimum wage increase. The Michigan Supreme Court heard arguments in December on a court case that could impact minimum wage rates, and could issue a ruling in the coming months. For potential wage increases as a result of that litigation, visit www.michigan.gov/wagehour, and watch MTA publications for updates as they become available.

Townships can download the required, updated minimum wage workplace poster from the member side of www.michigantownships.org (look for "Workplace Posters" in the "Index of Topics" under the "Answer Center" tab after logging in, or by visiting www.michigan.gov/wagehour).



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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 2023 property taxes without incurring any interest or penalty is **Wednesday, Feb. 14, 2024**. Treasurers **may** choose to hold office hours.

The last day to pay 2023 property taxes before they are returned as delinquent is **Thursday, Feb. 29, 2024** (the last day of February). (MCL 211.45) Treasurers **must** hold office hours.

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. 16, 2024** (the last day taxes are due and payable before interest is added under MCL 211.44a(5)); Sept. 14 is a Saturday).

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



63

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COMPENSATION CONVERSATION

Shared clerk's compensation resolution does not comply with township legal requirements

We are aware that another association has sent out a statement and sample resolution that they are proposing be used by municipalities to address compensation for the new and expanded election responsibilities resulting from Proposal 2 of 2022 and follow-up legislation adopted for its implementation.

While we share the concerns for adequate compensation for all election officials (including clerks and other officials responsible for the election process), we cannot advocate for the use of a resolution that does not match the legal requirements and restrictions on the compensation of township clerks.

MTA supports townships paying township clerks an appropriate salary of the office for their very important duties, especially election functions. And we recognize that the greatly expanded election functions due to extensive amendments to the law in a short period of time, as well as increasing numbers of elections being scheduled, even in what would normally have been considered previously to be “off years,” means that all townships should review their lawful options for appropriate clerk's compensation.

But there are major differences between the laws that govern counties, cities, villages and townships—particularly regarding what a township board member can be paid and how that is set, as compared to the other units where, for example, a city or village clerk might not be elected/appointed, but is actually an employee. However, the shared sample resolution we have seen does not make any distinction and includes language that conflicts with state laws regarding the salaries of the township board offices.

It is our opinion that this would not be a lawful resolution or approach for a township to use regarding a township clerk's salary of the office. This opinion, however, is not legal advice and you should consult your own township attorney for guidance.

Salary resolution states compensation

In a township, the salary of the office of clerk as stated in the salary resolution for the office of clerk, is the **ONLY** compensation that a township clerk can receive for performing the statutory duties of the office of clerk. And any and all election administration duties of the office of clerk are statutory duties of the office of township clerk. (If a clerk is appointed by the election commission to also serve as an election inspector for an election, then they would be an “election inspector” for those hours they serve on Election Day and they would be paid what the township pays its election inspectors—**BUT** they cannot receive any other additional pay for their clerk's statutory election duties.)

So, regardless of how many elections or early voting/registration days a township clerk might have in a given year, the salary of the office stated in the salary resolution is the most that can be paid to a township clerk for holding the office of clerk and performing the statutory duties of the office.

For this reason, MTA encourages townships to consider increasing the salary of the office of clerk, if at all possible.

There are three possible ways that the salary resolutions of the township board offices (supervisor, clerk, treasurer, and trustee if the trustees in a township are paid a salary) would be set in an individual township: 1) By the township board at any time, 2) By the annual meeting of the electors before a new fiscal year (if the annual meeting is still held—uncommon) or 3) By a salary compensation commission created by township board ordinance that meets every two years (rare).

MTA's “Township Board Compensation” information packet, as well as a presentation on setting board salaries and two sample “MTA Township Board Salary Resolutions” (township board sets the salaries OR annual meeting) are available on MTA's website (search for “Compensation”; login is required.). Note that the samples include all four board offices, but only to keep the sample to one page—each office would have a separate salary resolution. Elected officials and township managers/superintendents can also access MTA's online Salary Survey (via the “Member” tab on www.michigantownships.org) to find information on township salaries, including by county, population, title or other filter.

MTA-member township officials may contact the MTA Member Information Services staff at (517) 321-6467 (press 1) for more information on the process.

GUBERNATORIAL APPOINTMENT

Preston reappointed to State Boundary Commission

MTA Life Member **Linda Preston**, **Pokagon Township** (Cass Co.) supervisor, has been reappointed to the State Boundary Commission (SBC). Preston's term on the commission—her second—began Nov. 21, 2023, and expires Nov. 14, 2026.



Preston

Preston—who was 2015 MTA president—has served the township for nearly 40 years, including almost 20 years as supervisor. Prior to her election as supervisor in 2004, Preston served as the township's clerk for two decades.

"I am so proud to have been entrusted to make fair decisions on boundary issues by serving the state and the people of Michigan on the State Boundary Commission," said Preston.

The commission serves as a quasi-judicial body adjudicating many types of municipal boundary adjustments and recommends, to the state director of the Department of Licensing and Regulatory Affairs, the approval or denial of petitions for incorporations of new home rule cities or villages, and municipal consolidations. The commission also recommends approval or denial of certain types of petitions involving land currently under township jurisdiction that is proposed to be annexed into a home rule city.

MTA's lunchtime learning series, *Now You Know*, offers timely updates, insights from our experts and a chance to get your questions answered—all in just one hour!

Don't miss our next episode coming:

Jan. 17 from noon to 1 p.m.

Renewable Energy Siting: What's Next?

New laws impacting solar, wind and battery storage utility-scale renewable energy siting left a great number of questions and uncertainty among townships and their residents. What is the new process for state siting approval? When does a developer still need to go through the township? What is a compatible renewable energy ordinance—and what needs to be in it? Join MTA legal counsel for an overview of the legislation, how it impacts your township's existing ordinances, public safety and infrastructure considerations, and more—all in just one hour.

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

If your township subscribes to MTA Online at the Premium level, you get **FREE** access to **EVERY** session! For details, and to see a listing of past episodes available on demand, visit <https://learn.michigantownships.org/nyk>.

LOCAL UPDATES FROM ACROSS MICHIGAN

Township happenings

During the Detroit Tigers First Responders Night this fall, **Macomb Township** (Macomb Co.) Fire Chief **Robert Phillips** and **Canton Charter Township** (Wayne Co.) Fire Chief **Chris Stoecklein** threw the honorary first pitches before the Tigers faced the Cincinnati Reds. Local responders were shown appreciation at a pre-game ceremony.

Raber Township Volunteer Fire Department (Chippewa Co.) received a new-to-them combined pumper tanker truck. The department, comprised of 15 firefighters, serves 125 square miles and also provides mutual aid to **Pickford** and **DeTour Townships** (Chippewa Co.). The new truck brings the department's total fleet to six vehicles.

Tell us what's happening in your township!

We love sharing what's happening in your township! Whether it's a new park improvement, trail expansion, community celebration or anything in between, we want to help spread the word about your news! No news is too big or too small—and feel free to include photos to accompany your information. Got something you'd like us to share? **Let us know!** Send your *Township Happenings* to *Township Focus* Editor Jenn Fiedler at jenn@michigantownships.org. **We're waiting to hear from you!**

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Scholarships available for MTA's Township Governance Academy

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



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

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.michigan townships.org (click on "Township Governance Academy" under the "Learning" tab next "Upcoming Training" and click the "Apply for a TGA scholarship" button), or call (517) 321-6467, ext. 234, to have an application sent to you.

key mta dates & events | January

3 Registration opens for MTA's 2024 Annual Educational Conference & Expo, being held April 22-25 at the Grand Traverse Resort. Registration materials appear in **THIS** issue of *Township Focus* and on MTA's website, www.michigantownships.org.

17 "Renewable Energy Siting: What's Next?" *Now You Know* lunchtime webinar
Can't make the date? A recording will be available following the webinar. Watch MTA's website, social media and emails for availability.

24 Housing opens in hotels with MTA room blocks for MTA's 2024 Annual Conference & Expo. *(Must be registered for the Conference as an attendee to receive housing code to make reservations at discounted rates in MTA room blocks.)*

profile



Advertorial

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A more reliable energy future

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Consumers Energy's five-year Reliability Roadmap is a blueprint for serving Michigan today and innovating to meet the challenges of the coming decades. Learn more about how you can "Count On Us" to work toward a more reliable energy future at ConsumersEnergy.com.

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The **2024 Annual Conference** registration brochure is in **this** issue of *Township Focus!*



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Here's what's in store for 2024

- Jan. 17:** Renewable Energy Siting: What's Next?
- Feb. 14:** Role of the FOIA Coordinator
- March 22:** Legislative Insights
- April 10:** Public Use of Township Facilities
- May 8:** Cemetery Services
- June 5:** Blight Buster
- July 10:** Summer Legislative Update
- Aug. 7:** Prudent Policies
- Sept. 18:** Elections: Ready? Set. Go!
- Oct. 16:** In the Transition
- Nov. 13:** Onboarding New Officials
- Dec. 13:** Michigan's Other Duck Season

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JANUARY

2 Deadline for counties to file 2023 equalization studies for 2024 starting bases with 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)]

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 or deliver Form 632 (L-4175) *Personal Property Statements* no later than Jan. 10 to any taxpayer they believe has personal property in their possession in their local unit. (MCL 211.19(2)(c))

13 County clerk must provide each municipal clerk or early voting site coordinator with programming for electronic voting equipment to be used at early voting site for Feb. 27 presidential primary. (MCL 168.720j)

Notice of polling place or early voting site for Feb. 27 presidential primary must be provided for sites established or changed by 60 days before Election Day. (MCL 168.662)

Beginning of period for the Feb. 27 presidential primary during which clerk must make reasonable effort to verify or reject absent voter (AV) ballot application or AV ballot return envelope by the end of the business day after the application or envelope is received. (MCL 168.766b)

Clerks shall electronically transmit or mail (as requested) an AV ballot to each absent uniformed services or overseas

voter who applied for an AV ballot 45 days or more before the Feb. 27 presidential primary. (MCL 168.759a)

18 AV ballots for Feb. 27 presidential primary must be available for issuance to voters. (Mich. Const. Art II Sec 4)

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

Local clerk must notify permanent mail ballot voters who have not made selection of requirement to make selection to receive presidential primary election ballot. (MCL 168.759f)

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

Nominating petitions and Affidavits of Identity for partisan and nonpartisan candidates for May 7 election due by 4 p.m. (MCL 168.322) (*Written withdrawal requests due by 4 p.m. Jan. 26*)

25 Local units with a state equalized value of \$15 million or less: 2023 taxes collected by Jan. 10 must be distributed within 10 business days of Jan. 10. (MCL 211.43(5)) All other local units must distribute 2023 taxes collected within 10 business days after the 1st and 15th of each month except in March. (MCL 211.43(3)(a))

28 Early voting for Feb. 27 presidential primary may begin. (MCL 168.720e)

29 Notice of days and hours for voter registration at clerk's office must be published in newspaper. Notice may also be posted in at least two conspicuous places in each precinct. Notice must include offices and proposals that will be on Feb. 27 presidential primary ballot. (MCL 168.498)

Deadline for clerk to post and enter into Qualified Voter File (QVF) hours the clerk's office will be open on the Saturday or Sunday or both immediately before Feb. 27 presidential primary, and any additional locations and hours the clerk will be available, if applicable, to issue and receive AV ballots. (MCL 168.761b)

Deadline for local clerk to forward names and addresses of partisan and nonpartisan candidates for May 7 election to county clerk. (MCL 168.321)

30 Deadline for petitions to place county or local ballot questions on May 7 ballot to be filed with applicable local or county clerk by 5 p.m. (MCL 168.646a)

Clerks intending to process or tabulate AV ballots before Election Day must submit written notice to the Secretary of State. (MCL 168.765a)

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

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

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

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

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

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

14 Township board may waive penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, or totally and permanently disabled or blind person, if that person has filed a claim for a homestead property tax credit with the state treasurer before Feb. 15. Also applies to a person whose property is subject

FEBRUARY

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

Notice by certified mail to all properties that are delinquent on their 2023 property taxes. (MCL 211.78f(1))

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

to a farmland/development rights agreement or verification that the property is subject to the development rights agreement before Feb. 15. (MCL 211.59(3)) If statements are not mailed by Dec. 31, township may not impose the 3% late penalty charge. (MCL 211.44(3))

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

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

Townships that collect summer property tax shall defer the collection until this date for qualified property owners who filed intent. (MCL 211.51(2))

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

16 *On or before the third Monday in February.* Deadline for county equalization director to publish in a newspaper tentative equalization ratios and estimated state equalized value multipliers for 2024, and to provide a copy to each assessor and board of review in the county. All notices of board of review meetings must give the tentative ratios and estimated multipliers pertaining to their jurisdiction. (MCL 211.34a(1))

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

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

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

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

20 *Not later than Feb. 20.* Deadline for payments to municipalities from Local Community Stabilization Authority: Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December. (MCL 123.1357(5)(b))

Form 5278 *Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property* (Combined Document) must be completed and delivered to the assessor of the local unit not later than Feb. 20 (postmark is acceptable) for each personal property parcel for which the eligible manufacturing personal property exemption is being claimed for 2023. (MCL 211.9m(2)(c))

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

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

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

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

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

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

23 Township that establishes Election Day vote center for Feb. 27 presidential primary must post notice of establishment and location on website and in clerk's office.

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

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

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

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

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

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

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

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

27 Emergency absentee voting for presidential primary ends at 4 p.m. (Begins Feb. 23 at 5 p.m.) (MCLs 168.759b)

An individual may apply until 8 p.m. for AV ballot in person at the clerk's office on Election Day, but only if registering to vote or updating the voter registration address. (MCL 168.759; 168.761)

Presidential primary.

By 28

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

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

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

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

**Early voting is optional for the May 7 election. For May 7 election early voting dates, visit www.michigan.gov/elections.*



Does a township clerk or secretary of a township public body have to allow a citizen to review or request a copy of meeting notes or recordings?

Yes—if the notes or recording exists at the time a Freedom of Information Act (FOIA) request is made, the township must furnish the record. Meeting notes or a recording prepared to assist in transcribing the minutes are both considered a writing prepared in the performance of an official function. (Attorney General Opinion 5500 of 1979)

Meeting notes or recordings may be destroyed the day after the minutes are approved, unless a FOIA request has been received before they are destroyed. If they are not destroyed—or destroyed completely—meeting notes or recordings are subject to public disclosure as long as they exist. For this reason, MTA recommends that recordings be completely erased or destroyed, and not simply recorded over at subsequent meetings. As long as a part of the recording exists, the township is responsible for providing it if it is the subject of a FOIA request.



Are notes or recordings made at a meeting by a board member who is not taking the minutes public or private?

If a township official or employee makes notes or records meetings for his or her personal use, those notes or recordings are likely not subject to a FOIA request.

In *Hopkins v. Township of Duncan*, 294 Mich. App. 401 (2011), the Michigan Court of Appeals held that “handwritten notes of a township board member taken for his personal use, not circulated among other board members, not used in the creation of the minutes of any of the meetings, and retained or destroyed at his sole discretion, are not public records subject to disclosure under the FOIA.”

Notes and recordings are subject to disclosure under the FOIA if they are used for an official township function, even if they were made by someone other than the clerk or secretary: “[T]he case law is clear that purely personal documents can become public documents based on how they are utilized by public bodies. However, it is their subsequent use or retention ‘in the performance of an official function’ that rendered them so.” (*Howell Ed. Ass’n, MEA/NEA v. Howell Bd. of Ed.*, 287 Mich. App. 228, 2010)

If the notes or the recording were made for the purpose of transcribing the official minutes of the meeting, the notes or recording must be retained until the minutes of that meeting are approved. At that time, the notes or the recording may

be destroyed. Even recordings made by board members or other township personnel for a purpose other than the performance of an official function may become public records and be subject to FOIA disclosure if they are used in the performance of an official function.

An audience member who makes notes or recordings of meetings of a township public body is not required to provide a copy of those notes or recordings. They are also not required to get permission to make recordings or to identify when they are making a recording.



We read correspondence sent to the township out loud at our meetings. Does that make the correspondence a public record?

Correspondence received by the township is not required to be read aloud at a meeting or included in the minutes. But if it is, it may become a public record subject to FOIA requests.

In *Walloon Lake Water System, Inc. v. Melrose Twp.*, 163 Mich. App. 726 (1987), a letter written to the township supervisor, pertaining to the water system supplying the township, was read aloud to the township board at a regular township board meeting, they considered its contents to decide that the subject of the letter did not require township action, and it was offered to the administrator of water system corporation.

The state Court of Appeals held that the letter was a “public record” subject to disclosure under the FOIA because, “once the letter was read aloud and incorporated into the minutes of the meeting where the township conducted its business, it became a public record ‘used ... in the performance of an official function.’” (Cited in *Howell Ed. Ass’n, MEA/NEA v. Howell Bd. of Ed.*, 287 Mich. App. 228, 2010, as an example of how an otherwise private record could become a public record.)



We received a FOIA request for the addresses of all township personnel, including the board members and the employees.

Isn't that private information?

The Freedom of Information Act, Public Act 442 of 1976, MCL 15.231, *et seq.*, authorizes a public body to exempt from disclosure information of a personal nature if public disclosure of the information would constitute a clearly unwarranted invasion of an individual's privacy. (MCL 15.243(1)(a))

This exemption does not simply apply to any information regarding an individual person. Michigan courts have interpreted it narrowly to require a two-part determination.

This is a complicated and potentially confusing FOIA exemption, and a township should consult its local legal

counsel for assistance and specific legal guidance in determining whether information or a record included in a request for public disclosure is subject to the privacy exemption.

Step 1: Is it personal information?

First, the township must determine that the information is “of a personal nature.” If the information is not of a personal nature, then it must be disclosed.

The Michigan Supreme Court held in *Michigan Federation of Teachers & School Related Personnel, AFT, AFL-CIO v. University of Michigan*, 481 Mich. 657 (2008), that “information is of a personal nature, for purposes of FOIA’s privacy exemption, if it constitutes intimate, embarrassing, private, or confidential details about an individual.”

Michigan courts have held that names and addresses are personal information. And some statutes already identify other information of a personal nature. For example, the Identify Theft Protection Act, PA 452 of 2004, MCL 445.61, *et seq.*, defines “personal information” as, “the first name or first initial and last name of a Michigan resident linked to one or more of the following:

- Social Security number,
- Driver license number or state personal ID card number, or
- Demand deposit or other financial account number, or credit card or debit card number, in combination with any required security code, access code, or password that would permit access to any of the resident’s financial accounts.”

But it is not enough to exempt information from a FOIA request simply because it is personal information.

Step 2: Is it a warranted invasion of privacy?

If the information is of a personal nature, then the township must determine whether disclosure is warranted or unwarranted by weighing the public’s interest in disclosure against the public’s interest in protecting individual privacy.

In *Mager v. Dep’t of State Police*, 460 Mich. 134, (1999), the Michigan Supreme Court adopted the U.S. Supreme Court’s rule that “the only relevant public interest in disclosure to be weighed in this balance is the extent to which disclosure would serve the core purpose of the FOIA, which is contributing significantly to public understanding of the operations or activities of the government.” [Emphasis in original]

Disclosing the addresses of township personnel holding non-elective appointed or employment positions would likely not further the public’s understanding of the operations or activities of the township (where there is no requirement to be a resident of the township), so disclosure would probably be unwarranted.

But the determination of whether personnel holding elective offices (such as township board members, constables, or park commission and library board members) are residents of the township or registered voters, as required to hold those offices, could warrant disclosure of those addresses. Be sure to consult with the township’s legal counsel for specific legal guidance.

Hello, MTA ... ? provides general information on typical questions asked by township officials. Readers are encouraged to contact an attorney when specific legal guidance is needed. Member township officials and personnel may contact MTA Member Information Services with questions or requests from 8 a.m. to 5 p.m., weekdays, at (517) 321-6467 (press 1) or fax (517) 321-8908.



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2023 public acts

The following is a compilation of public acts enacted into law in 2023 that may impact townships:

PA 1: Appropriations—Supplemental appropriations for FY 2023 that includes funding to help local communities with housing, blight elimination and economic development. *Effective Jan. 31, 2023*

PA 2: Elections—Moves the presidential primary to the fourth Tuesday in February (Feb. 27 for the 2024 election) from the second Tuesday in March. *Effective Feb. 13, 2024*

PA 5: Appropriations—Supplemental appropriations for FY 2023 that includes funding for affordable housing programs and grants for community centers. *Effective March 8, 2023*

PA 6: Civil rights—Expands Elliott-Larsen Civil Rights Act to prohibit discrimination based on sexual orientation and gender identity or expression in employment, public accommodations, public services and housing. *Effective Feb. 13, 2024*

PA 9: Labor—Removes the “right to work” provision for public employees and allows requirement for agency fee for nonunion members in bargaining agreements and as condition of employment in public sector. *Effective Feb. 13, 2024*

PA 10: Labor—Reenacts prevailing wage for state construction projects. *Effective Feb. 13, 2024*

PA 25: Elections—Provides tabulating absent voter ballots received up to six days after an election from an absent uniformed services voter or overseas voter. *Effective May 1, 2023*

PA 39-41: Traffic control—Enhances penalties for operating a vehicle while sending or receiving a message on an electronic wireless device. *Effective June 30, 2023*

PA 43 & 44: Law enforcement—Allows agreements requiring reimbursement for law enforcement agencies that fund police training for recruits in certain situations. *Effective June 13, 2023*

PA 46: Child protection—Requires distribution of training package to individuals designated as mandatory reporters for child abuse or child neglect. *Effective Sept. 27, 2023*

PA 52: Land bank—Expands definition of “qualified city” to include cities and townships with a population of 50,000 or more, if that city or township is not located in a county that already had a county land bank authority. *Effective Feb. 13, 2024*

PA 56: Law enforcement—Modifies definition of “peace officer” in the mental health code. *Effective July 12, 2023*

PA 64: Public records—Exempts identity of parties proceeding anonymously in civil actions alleging sexual misconduct from disclosure under the Freedom of Information Act. *Effective July 12, 2023*

PA 66 & 67: Railroad crossings—Creates the local grade separation grant program and fund, and provides for priorities for local grade separation. *Effective July 12, 2023*

PA 81: Elections—Provides for and clarifies early voting procedures for

nine days of early voting, establishes procedures for tabulating ballots at early voting sites, and provides for preprocessing of absent voter ballots. *Effective Feb. 13, 2024*

PA 82: Elections—Provides signature matching and curing for absent voter ballot (AV) applications and AV ballot return envelopes, and provides for modifications to AV ballot application and process. *Effective Feb. 13, 2024*

PA 83: Elections—Provides sentencing guidelines for certain early voting violations. *Effective Feb. 13, 2024*

PA 84: Elections—Creates absent voter ballot and application tracking system. *Effective Feb. 13, 2024*

PA 85: Elections—Modifies requirements for absent voter ballot drop boxes. *Effective Feb. 13, 2024*

PA 86: Elections—Implements provisions regarding permanent mail ballot voters and modifies certain election material retention periods. *Effective Feb. 13, 2024*

PA 87: Elections—Expands definition of identification for election purposes. *Effective Feb. 13, 2024*

PA 89: Brownfield redevelopment—Modifies tax capture revenues for brownfield redevelopment authorities. *Effective July 19, 2023*

PA 90-93: Brownfield redevelopment—Allows use of brownfield redevelopment authority for certain housing activities and updates references in the act. *Effective July 19, 2023*

PA 104: Administrative procedure— Eliminates prohibition on adoption of rules by state agencies from being more stringent than federal regulations. *Effective Feb. 13, 2024*

PA 105: Energy Assistance Program— Eliminates the sunset on the Michigan Energy Assistance Program. *Effective July 27, 2023*

PA 106 & 107: Clean energy— Expands scope of the Property Assessed Clean Energy Act to allow a local unit of government to contract and finance for an environmental hazard project and to do so with new construction projects and multifamily property in its jurisdiction. *Effective Feb. 13, 2024*

PA 108 & 109: Property taxes— Provides for payment in lieu of taxes for certain renewable energy facilities. *Effective July 27, 2023*

PA 113: Labor— Repeals provisions of the Public Employment Relations Act to eliminate the requirement that wages and benefit levels be “frozen” during contract negotiations. *Effective Feb. 13, 2024*

PA 115: Labor— Deletes prohibitions against certain subjects being included in a collective bargaining agreement and subjects intergovernmental agreements to collective bargaining agreements. *Effective Feb. 13, 2024*

PA 119: Appropriations— Provides appropriations for multiple departments, grants and revenue sharing for FY 2024, and makes supplemental appropriations for FY 2023. *Effective Aug. 1, 2023*

PA 140: Environmental protection— Extends the sunset for certain fees and increases those fees collected by the state Department of Environment, Great Lakes, and Energy. *Effective Sept. 29, 2023*

PA 149: Traffic control— Provides designation of high-occupancy vehicle lanes by agency having jurisdiction over the highway. *Effective Oct. 10, 2023*

PA 150: Disabled veterans’ property tax— Provides that a disabled veteran or their surviving spouse file a one-time disabled veterans’ property tax exemption application (instead of annually), and provides proration methods if the

individual did not own and use the property as a homestead for the entire tax year. *Effective Oct. 19, 2023*

PA 151: Disabled veterans’ property tax— Establishes procedures for rescission of a disabled veterans’ property tax exemption and for local assessors to audit and deny claims for an exemption. *Effective Oct. 19, 2023*

PA 152: Disabled veterans’ property tax— Allows the denial of a disabled veteran’s property tax exemption for the surviving spouse of a disabled veteran by a board of review during the 2023 tax year to be among the qualified errors that can be corrected upon appeal to a board of review. *Effective Oct. 19, 2023*

PA 156-160: Health insurance— Adds various health insurance requirements and protections for insured individuals by codifying Affordable Care Act provisions. *Effective Feb. 13, 2024*

PA 165 & 166: Marijuana— Allows Cannabis Regulatory Agency to contract with Indian tribes and allocates the tax revenue to Indian tribes. *Effective Oct. 19, 2023*

PA 174 & 175: Local Government Reimbursement Fund— Creates the Local Government Reimbursement Fund and provides for the deposit of use tax revenue in the fund to reimburse municipalities for the increase in the small business personal property tax exemption. *Effective Oct. 24, 2023*

PA 176: Property tax— Modifies application process for small business property tax exemption. *Effective Dec. 31, 2023*

PA 184: Elections— Removes certain references to challenged ballots. *Effective Feb. 13, 2024*

PA 185: Elections— Eliminates prohibition on hiring transportation assistance to the polls. *Effective Feb. 13, 2024*

PA 191: Property tax— Provides retroactive application of poverty exemption. *Effective Nov. 7, 2023*

PA 193: Elections— Amends the start date of electronic return of absent voter ballots by uniformed services voters. *Effective Feb. 13, 2024*

PA 210: Law enforcement— Includes definition of peace officer in off-road vehicle laws. *Effective Feb. 13, 2024*

PA 211: Property taxes— Provides a process, for the 2021 tax year only, to file for a late-qualifying eligible manufacturing personal property exemption from property taxes if the owner did not qualify because the applicable paperwork was not properly filed due to the COVID-19 pandemic. *Effective Feb. 13, 2024*

PA 212: Traffic control— Eliminates the sunset on certain default speed limits. *Effective Nov. 22, 2023*

PA 213: Housing— Requires a local enforcing agency to provide written violation notification to apartment building occupant of a serious and imminent hazard to health or safety. *Effective Feb. 13, 2023*

PA 214: Open Meetings Act (OMA)— Allows municipal public employee retirement boards meetings subject to OMA to be conducted remotely. *Effective Feb. 13, 2024*

PA 215: Holiday designation— Designates Juneteenth as a holiday. *Effective Feb. 13, 2024*

PA 218: Property assessments— Modifies assessment of property in alternate location on tax day. *Effective Nov. 22, 2023*

PA 226 & 227: Precinct boundaries— Modifies and allows precinct size to increase to 4,999 active registered voters. *Effective Nov. 22, 2023*

PA 228: Opioids— Prohibits civil actions against certain opioid litigation settlement defendants. *Effective Nov. 22, 2023*

PA 230: PA 116— Codifies current policy to allow farmland enrolled in PA 116 a deferment period for use for commercial solar facilities. *Effective Feb. 13, 2024*

PA 233 & 234: Local preemption— Preempts local zoning authority and authorizes Michigan Public Service Commission certification for large-scale renewable energy facilities, and amends Michigan Zoning Enabling Act to subject a zoning ordinance to Part 8 of the Clean and Renewable Energy and Waste Reduction Act. *PA 233 effective Nov. 29, 2024; PA 234 effective Feb. 13, 2024*

PA 236: Collective bargaining—Requires public employers to provide bargaining representatives with public employee contact information. *Effective Feb. 13, 2024*

PA 243: Campaign donations—Removes statutory provision prohibiting public bodies from administering payroll deduction plans for political contributions. *Effective Feb. 13, 2024*

PA 244: Campaign finance—Allows use of public resources to establish or administer automatic payroll deductions for political committees. *Effective Feb. 13, 2024*

PA 248: Road agencies—Allows county road agencies to enter into agreement with a non-adjacent county or Michigan Department of Transportation to perform roadway work and purchase machinery and equipment. *Effective Feb. 13, 2024*

PA 251: Elections—Allows electronic submission of precinct election inspector applications. *Effective Feb. 13, 2024*

PAs 252 & 253: Elections—Prohibits intimidating an election official or preventing an election official from performing their duties, and provides sentencing guidelines for said violations. *Effective Feb. 13, 2024*

PA 257: Voter registration—Modifies online voter registration process to allow an individual to register to vote through the electronic voter registration interface by providing the last four digits of the applicant's Social Security number and other identifying information if they do not have a state ID or driver's license. *Effective June 30, 2025*

PA 258: Voter registration—Provides for preregistration to vote at age 16. *Effective Feb. 13, 2024*

PA 259: Elections—Clarifies early voting procedures and the appointment of election inspectors to early voting sites. *Effective Feb. 13, 2024*

PAs 260-262: Voter registration—Clarifies the option to decline voter registration on a driver license, state identification card and enhanced driver's license applications. *Effective June 30, 2025*

PAs 263-266: Campaign—Requires disclosure for using artificial intelligence in certain political advertisements, and provides penalties and sentencing guidelines for distributing materially deceptive media. *Effective Feb. 13, 2024*

PA 268: Voter registration—Modifies automatic voter registration. *Effective June 30, 2025*

PA 270: Elections—Codifies online application for absent voter ballots. *Effective Feb. 13, 2024*

PAs 277 & 278: Malicious destruction—Creates crime of institutional desecration and provides sentencing guidelines. *Effective Feb. 13, 2024*

Legislative lowdown

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

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

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

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

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

SB 47: Farmland—Allows relinquishment of portion of farmland

from agreement or easement to make boundaries more regular. *MTA neutral.*

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

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

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

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

SBs 182-183 & HBs 4274-4275: Revenue sharing trust fund—Establishes a "Revenue Sharing Trust Fund" and dedicates portion of general

sales tax revenue to the fund to distribute to townships, cities, villages and counties. *MTA supports.*

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

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

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

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

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

SBs 549-554 & HBs 5090-5093:

Water utilities—Creates water rate affordability program and shutoff protections. *MTA monitoring.*

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

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

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

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

HBs 4185-4190: Asbestos abatement—Modifies and creates new acts relating to the regulation of asbestos handling and removal activities and how public entities may enter into contracts and agreements with contractors engaging in those activities. *MTA supports.*

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

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

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

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

HBs 4382-4383: Drain Code—

Revises Chapter 22 of Drain Code process through determination sufficiency of petition and proposed boundaries. *MTA monitoring.*

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

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

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

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

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

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

HB 4572: Property tax assessments—Exempts transfer of ownership of certain real property to certain individuals from uncapping of taxable value upon transfer. *MTA monitoring.*

HBs 4605-4606: Public safety—Creates the public safety and violence prevention fund and provides for the earmark and distribution of 1.5% of the 4% of sales tax revenue into the fund for disbursement. *MTA supports.*

HB 4675: Land bank authorities—

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

HB 4688: Collective bargaining—Requires minimum staffing levels within a bargaining unit to be a mandatory subject of collective bargaining. *MTA opposes.*

HB 4693: Open Meetings Act—Allows nonelected and noncompensated public bodies to meet remotely. *MTA monitoring.*

HB 4860: Charter townships—Amends conflict of interest policy for charter township officials. *MTA supports.*

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

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

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

HB 5028: Homeowners association—Invalidates energy-saving home improvements prohibition by homeowners association. *MTA neutral.*

HBs 5039-5041: Local preemption—Prohibits local governments from enacting or enforcing an ordinance, policy, resolution or rule that regulates a dog based upon breed or perceived breed. *MTA opposes.*



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Renewable energy in Michigan: Many questions remain

On Nov. 28, 2023, Gov. Whitmer signed into law two bills—now Public Acts 233 and 234 of 2023—that will preempt townships (and other local governments) from control over the siting of certain renewable energy wind, solar and battery storage facilities. The new laws replace local control with a state-controlled statutory framework and grant new siting authority over these facilities to the Michigan Public Service Commission (MPSC). What is the new process? And will townships still play a role? The following is intended to provide an overview of these new laws—with the understanding that the answers provided are to the best of our knowledge at this time.

PA 233 and 234 leave many gray areas, which will hopefully be clarified over the upcoming months during implementation through the state agency rule-making process or technical amendments—rather than by trial and error impacting Michigan’s communities. Townships should consult their legal counsel regarding the regulation of renewable energy facilities under this new legislation.

What type and size of renewable energy facilities does PA 233 regulate?

PA 233 amends Section 13 of the Clean and Renewable Energy and Energy Waste Reduction Act (MCL 460.1013, *et seq.*) by adding a new Part 8, which sets forth a **regulatory process for the construction of certain wind, solar and energy**

storage facilities. Part 8 regulates construction of “utility-scale energy facilities,” which includes:

- any solar energy facility with a nameplate capacity of 50 megawatts or more
- any wind energy facility with a nameplate capacity of 100 megawatts or more
- any energy storage facility with nameplate capacity of 50 megawatts or more and an energy discharge capability of 200 megawatt hours or more

It is important to note that “construction” is not limited to new facilities. Under the law, construction is any substantial action taken constituting the placement, erection, expansion or repowering of these facilities. This definition clearly intends to govern the location and construction of new



utility-scale energy facilities and the expansion or repowering of existing facilities. While townships must abide by the regulatory framework in Part 8 for construction of these larger, utility-scale energy facilities, smaller sized projects are not included and remain subject to local zoning regulatory authority.

To determine when Part 8 controls, it is essential to calculate nameplate capacity. Nameplate capacity means the designed full-load sustained generating output of an energy facility—even if components of the energy facility are located on different parcels, *whether contiguous or noncontiguous*. When determining nameplate capacity, the energy must share a single point of connection to the grid. This limitation will be particularly important when considering the facilities' nameplate capacity where developers try to include noncontiguous parcels to reach the preemptive number of megawatts.

Is PA 233 now in effect?

No. PA 233 becomes effective one year after the legislation was signed—**Nov. 29, 2024**. This gives townships a short window to:

- review compliance with the regulatory process set forth in PA 233
- determine what course of action makes sense for the township

- make any needed revisions to current ordinances or master plans
- adopt any new ordinances

This timeframe will go by fast, so townships should begin discussion of this regulatory process right away.

So, how will these facilities be regulated? Do townships have any authority?

PA 233 provides a new regulatory framework for an electric provider or independent power producer to pursue a state certificate from the MPSC for the construction of a utility-scale energy facility. Generally, the **developer can choose** to either pursue a state certificate through the MPSC, or to propose construction outside of PA 233 under a local zoning ordinance or in a community where no local zoning exists.

There are, however, a couple exceptions to this developer's choice:

- A local unit of government with zoning jurisdiction may request that the MPSC require a developer to go through the state certificate process for construction. For various reasons, it may be more palatable for a local unit to require use of the state approval process even when the developer may want to go under its local zoning ordinance for approval.



Public Act 233 of 2023 replaces local control over utility-scale renewable energy facilities with a state-controlled statutory framework, and grants new siting authority over these facilities to the Michigan Public Service Commission. Many questions, and concerns, remain over this legislative takeover of local zoning authority.

- Even if the developer decides to pursue a state certificate for construction, the legislation may direct them down a different path under a severely restricted local approval process. If all affected local units timely notify the developer that they have a **compatible renewable energy ordinance** (CREO), the developer **must** start down this alternate path for local approval.

Inside a CREO

A CREO is an ordinance that provides for the development of utility-scale energy facilities within the local unit of government. This ordinance cannot be more restrictive than the requirements included in Section 226(8) of PA 233, which delineates separate siting regulations for each of the three types of renewable energy facilities (wind, solar and energy storage).

- For **solar energy facilities**, it addresses setbacks, fencing, height, sound and dark sky lighting.
- For **wind energy facilities**, it addresses setbacks, sound, light mitigation, shadow flicker, height, radar interference or other relevant issues determined by the MPSC.
- For **energy storage facilities**, it addresses setbacks, compliance with national fire protection standards, sound and dark sky lighting.

The regulations for all three facilities also provide for any more stringent requirements adopted by the MPSC that are necessary for compliance with state or federal environmental regulations.

What does this mean for current township ordinances? Most current township zoning ordinances with renewable energy facility provisions are more detailed or limiting than the new requirements in Section 226(8). If the ordinance is more stringent than the new requirements, then it will not qualify as a CREO and the developer can simply bypass the local unit and seek a state certificate. In addition, if your township has a moratorium on the development of utility-scale energy facilities, it is considered not to have a CREO.

Public meetings in affected local units

Both processes under PA 233—if a developer goes through the state or through a local unit with a CREO—start with the same requirement: the developer proposing to obtain a state certificate must hold a **public meeting in each affected local unit**. An “affected local unit” is defined as a unit of local government (township, county, city and village) in which all or part of a proposed energy facility will be located. For example, if the proposed utility-scale energy facility straddles two townships in two different counties, there would need to be four public meetings; one in each township and one in each county.

There is one exception for these public meetings. If a public meeting is held in a township, it is considered to be held in each village located within the township. This exception would only impact projects located in a village.

Overall, it might have made more sense if the “affected local unit” was defined by zoning jurisdiction since the only unit really affected or preempted is the governmental unit that exercises zoning jurisdiction over the area of the project. That, however, is not what the statutory language provides.

At least 60 days before a public meeting, a developer is required to *offer* to meet with the chief elected official, or their designee, for each affected local unit to discuss the site plan. The act, however, does not define “chief elected official.” Other statutes (i.e., the Michigan Planning Enabling Act and State Construction Code Act) define the chief elected official in a township as the supervisor, and so it may be fair to assume the same is true here. A future technical amendment may clarify this definition. If within 30 days following the meeting to discuss the site plan, the chief elected official of each affected local unit notifies the developer that the local unit has a CREO, the developer **must** then file for local approval with *each affected local unit*.

Unfortunately, this process becomes somewhat convoluted and cumbersome. It is not enough for the township to simply have a CREO—each other affected local unit must also have their own CREO in order to require the developer to go through the local application process.

Let’s look at an example. If a proposed project straddles two townships in the same county, then each township *and* the county must timely notify the developer that they *each* have a CREO. If this occurs, the developer must go through the approval process with both townships and the

county. Therefore, even if your township has a CREO, it will be dependent on other affected local units to determine whether your local CREO process can be used to consider the project. PA 233 then sets out the framework to consider the developer's project under a local application process using the CREO.

The MPSC application process—including intervenor funds for locals

If all of the affected local units do not timely notify the developer that they have a CREO, then the process to apply for an MPSC certificate continues at the state level. This process picks back up with the public meeting and requires that at least 30 days before a meeting, the developer shall notify the clerk of the affected local unit(s) of the time, date, location and purpose of the meeting and provide a copy of the site plan or the web address where a site plan is available for review. At least 14 days before the public meeting, the developer must publish notice of the meeting. The law states that the notice must be published in a newspaper of general circulation in the affected area or in a "comparable digital alternative." It is unclear what is meant in the statute by a comparable digital alternative, and we will likely receive future clarification from the MPSC. The MPSC is required to make rules regarding the format and content of the notice.

While proponents of the legislation tout that the public meeting gives communities and residents a voice, unfortunately, the statute provides no requirements that the developer or MPSC take any of those comments into account in the application process. There is no direction in the statute as to what role the MPSC will play in the public meeting, or if MPSC representatives even need to attend. It appears from the statute that the meetings are simply a "check box" on the developer's way to file an application with the MPSC. The MPSC may address additional meeting requirements in future rule-making.

Once the developer has prepared a site plan and has held this public meeting, it can then submit an application to the MPSC. The MPSC application process is spelled out in detail in PA 233. Some of the highlights are as follows:

The developer must submit to the MPSC an application as specified in Section 225(1) of the act and a site plan as specified in Section 224. Under the new law, the MPSC may also promulgate rules that could include additional site plan and application requirements.

When the developer files an application with the MPSC, it must grant to each affected local unit an amount determined by the MPSC up to \$75,000 per unit, not to exceed \$150,000 in total. Each affected local unit must deposit the grant in a **local intervenor compensation fund** to be used to cover costs associated with participation in the contested case proceeding on the application for a certificate. The application is treated as a contested case under the Administrative Procedures Act and each affected local unit, participating property owner or nonparticipating property owner may intervene by right. This funding to intervene is an incentive for a local unit to simply go through the state certificate process and use the developer's funds to intervene in the process.

MTA opportunities to learn more

As township leaders, planning and zoning officials, and residents continue to learn more about the new renewable energy facility siting laws, we know that questions and concerns will also continue. That's why MTA has planned numerous



educational opportunities in the upcoming months, connecting you with MTA legal counsel and allowing you to listen, learn and get your questions answered, to the extent possible, on "Renewable Energy Siting: What's Next?" Join us:

- **Jan. 17 at noon, "Now You Know" lunchtime webinar**—Get an overview of the legislation, how it impacts your township's existing ordinances, public safety and infrastructure considerations, and more—all in just one hour. Cost is just \$25; register online at <https://bit.ly/NYKmta>. Can't make it live? A recording will be available after the webinar; watch MTA publications for details on availability.
- **Jan. 23**—Join us for **MTA's 2024 Capital Conference** in Lansing for legislative and educational updates, including the latest on renewable energy. The day's agenda also includes lunch with lawmakers, as well as general and breakout sessions on important issues that impact townships around the state. Turn to the inside back cover for a registration form, or visit www.michigantownships.org (look under "Advocacy") to register and for additional details. Let your voice be heard!
- **April 22-25**—Our **2024 Annual Conference & Expo**, held at the Grand Traverse Resort, includes several sessions on renewable energy in Michigan, including more from MTA Legal Counsel on the siting legislation and what it means for your township. Read all about the township event of the year in the registration brochure, included in **this** issue of *Township Focus*, as well as on MTA's website. Registration opens Jan. 3. We looking forward to seeing you in April!



cover story



Among the items necessary for granting of a certificate to construct a utility-scale renewable energy facility, the Michigan Public Service Commission must determine that the public benefits of the proposed facility justify its construction, and the proposed facility will not unreasonably diminish farmland.

The MPSC must grant or deny the certificate to construct the utility-scale energy facility within one year after a complete application is filed with the commission. When making its decision on the application, the MPSC must consider feasible alternative developed locations if the site is undeveloped land, as well as consider the impact on local land use, including the percentage of land within the local unit dedicated to energy generation. The MPSC may also condition the certificate on:

- establishing and maintaining vegetative ground cover
- meeting or exceeding pollinator standards established by the “Michigan Pollinator Habitat Planning Scorecard for Solar Sites”
- providing for community improvements in the affected local unit
- providing for proper care of the property during construction and operation of the facility

Among other **items necessary for the grant of the certificate**, the MPSC must determine that:

- the public benefits of the proposed energy facility justify its construction
- the proposed energy facility will not unreasonably diminish farmland, including, but not limited to, prime farmland and, to the extent that evidence of such farmland is available in the evidentiary record, farmland dedicated to the cultivation of specialty crops

- the facility will meet the facility standards contained in Section 226(8) (this is the same section that provides the standards for a CREO)

A benefit to locals when the developer uses the MPSC certificate process is that the developer must enter into a **host community agreement with each affected local unit** agreeing that upon commencement of any operation, the energy facility owner must pay the affected local unit \$2,000 per megawatt of nameplate capacity located within the affected local unit. If, for example, a 100-megawatt project is approved by the MPSC in your township, when the facility begins operation, both the township and the county would each get \$200,000. The payment may only be used as determined by the affected local unit for police, fire, public safety, or other infrastructure. It may also be used for other projects as agreed to by the local unit and the applicant. If the local unit refuses to enter into the host community agreement, then the money gets distributed to community-based organizations.

How does the approval process work if all affected local units timely notify the developer that they each have a CREO?

If each affected local unit has a CREO and notifies the developer within 30 days following the site plan review discussion with each chief elected officer, then the developer must file for approval with each local unit. The filing would take the form of an application that is required to contain most of the same requirements as the MPSC application. This would include, among other things, a **decommissioning plan** as set out in PA 233. A local unit may also require other application information necessary to determine compliance with the CREO. Again, the CREO is very limited and cannot be more restrictive than the standards in Section 226(8).

The local unit is required to approve or deny the application within 120 days after receiving it, unless the applicant and local unit jointly agree to extend the deadline by up to another 120 days. There is nothing in the statute that addresses tolling for an incomplete application. This is another gray area. It could be argued that the local unit would not accept an application for filing that is incomplete so no timeline would start until a complete application is filed. It is unknown at this time how such an argument would be viewed by the courts or the MPSC.

PA 233 provides that the developer may abandon the local approval process and return to the MPSC certificate application process if:

- an affected local unit fails to timely approve or deny an application
- the application complies with the requirements of Section 226(8), but an affected unit denies the application

- an affected local unit amends the zoning ordinance after the chief elected official notifies the developer that it has a CREO, and the amendment imposes additional requirements on the development of energy facilities that are more restrictive than those in Section 226(8)

Once again, it appears that the second basis above limits the CREO to nothing more than what is in Section 226(8). If a local unit denies the application for any reason other than noncompliance with Section 226(8) standards, then the developer can go back to the state certificate process. When the process returns to the MPSC, the developer does not have to hold the public meeting in the affected local units or, more importantly, provide the money to the affected local units for the intervention funding. This works to punish the local units by depriving them of the funding to participate in the contested proceedings before the MPSC.

Remember, at a minimum, there will be a township CREO application and a county CREO application; if either fails to properly process the application, the developer may return to the MPSC process. **Each of the local units is reliant on the other and needs to cooperate among themselves to be successful with the CREO approach.**

Additionally, if the MPSC approves a developer for a certificate after the process is returned to the MPSC as provided above, then the local unit is considered to no longer have a CREO, unless the MPSC finds that the local unit's denial of the application was reasonably related to the developer's failure to provide information required for the application.

Be aware of pitfalls

At first impression, there are many pitfalls to be aware of in trying to retain local control through a CREO. Among other items already discussed, it is unclear if the developer can be required to provide a local host community agreement of \$2,000 per megawatt if the application is not processed through the MPSC. There is much discussion with legal and planning professionals about using a noncompliant zoning ordinance that incentivizes the developer to use a local process instead of going through a CREO or the state certificate process. This noncompliant ordinance might include such things as a required host community agreement, control over where facilities can be sited, a cap on the overall amount of land in the township that can be used for this purpose, a timeline for action on an application, and better decommissioning standards. There is also risk with going this route, and it should not be undertaken without guidance from legal counsel.

What purpose does PA 234 serve?

PA 234, part of the renewable energy package along with PA 233, amends the Michigan Zoning Enabling Act (MZEA) to subject a zoning ordinance to Part 8 of the Clean and Renewable Energy and Energy Waste Reduction Act (MCL 460.1221 through 460.1232). Part 8 contains all of the regulations in PA 233 as discussed above.

PA 234 also subjects a zoning ordinance to the following requirement: "A renewable energy project that receives special land use approval under Section 502 **on or after January 1, 2021**, is considered to be a prior nonconforming use and the special land use approval shall not be revoked or modified if substantial construction has occurred or if an

expenditure equal to 10% of the project construction costs or \$10,000.00, whichever is less, has been made."

This provision alters nonconforming use vested rights established by case law or as otherwise contained in a local zoning ordinance. It creates a very low threshold for a renewable energy project. It is also problematic that it does not define what a renewable energy project is under the MZEA.

It should also be understood that PA 234 becomes effective prior to PA 233, on Feb. 13, 2024.

What's next

MTA, local government attorneys, renewable energy experts and others are continuing to wade through this legislation, seeking answers, consensus and clarification as communities grapple with the effects of the new law. MTA is working with its legal counsel to prepare a sample compatible renewable energy ordinance and application. Watch MTA publications for availability, and please consult your local attorney for guidance specific to your township. MTA will continue to advocate for Michigan's townships, and assist its member townships in navigating the renewable energy path forward.



Robert E. Thall, MTA Legal Counsel
Bauckham, Thall, Seeber, Kaufman & Koches, PC

Watch MTA's "Renewable Energy" webpage (click on "MTA On the Issues" under the "Advocacy" tab on www.michigantownships.org) for additional guidance and information.



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Lessons in early voting

Several townships were part of an early voting pilot program for the November election—allowing state and local election officials and clerks to test, assess and review early voting technology and procedures before the 2024 presidential primary on Feb. 27, the first statewide election where nine days of early voting is required for all communities.

Following approval by Michigan voters of Proposal 2022-2, and codified by Public Act 81 of 2023, nine days of early voting must be offered before all statewide and federal elections (with an option for municipalities to offer early voting for local elections if they choose). Early voting can be offered by the municipality, jointly with other municipalities, or cooperatively with the county. The township must enter into a municipal or county agreement to offer early voting with other municipalities or the county.

Following the Nov. 7 election, MTA reached out to several townships that participated in the early voting pilot to learn about their experiences and advice they have for

all townships, as they embark on this new challenge. The following are responses from **Carie Milburn**, Roscommon Township (Roscommon Co.) clerk, and **Mary Gillis**, deputy clerk in Scio Township (Washtenaw Co.).

How is your township offering early voting (EV)?

Milburn: Our county was not interested in offering early in-person voting. Roscommon Township is offering early in-person voting as a single jurisdiction at least through 2024. After that, we are going to look into possible joint agreements with other townships.

Gillis: We have entered into a county-wide agreement wherein Scio Township will serve as the early voting site for our own voters as well as those of four other nearby communities for the 2024 elections. Our wonderful county elections director, **Ed Golembiewski**, and his staff already started to contact the election inspectors who worked with us on nine days of early voting this October–November. They were a big support to us when we had to “go it alone” for the local election of Nov. 7, 2023.

What was the early voting process like for you? How did you prepare?

Milburn: I was very nervous at first. After training, I realized that clerks are more prepared than we realize. Implementing early in-person voting ended up being much less stressful than Election Days.

I prepared by reviewing the bills and laws that have been implemented for Proposal 2022-2, working with the township board to decide what is best for our jurisdiction, talking with our election equipment provider (ES&S), securing our EV tabulator, laptop and security cage, recruiting election workers, Microsoft Teams training meetings with the state and state Bureau of Elections (BOE), practicing on the “test site” for the electronic pollbook (EPB) tool and Qualified Voter File (QVF), reviewing the EV paper pollbook, and lots of discussions with other clerks.

Gillis: Our township clerk, **Jessica Flintoft**, invited a number of experienced inspectors whom she suspected might have the time and interest to devote to more than one day of work per election. She also attempted to choose inspectors who would want to work EV in the elections of 2024. In preparation, she directed our temporary staff of clerk assistants to create supply boxes for each day of early voting.

I worked with the paper pollbook that was created for early voting and devised a step-by-step guide (a version of the one we always distribute to our polling place chairs) that would help our workers through the process of opening and suspending the polls, and securing ballots and machines overnight. Some of this was a work-in-progress, with the first day’s team in particular getting very little direction from us and taking it upon themselves to document the process of suspending the polls and securing materials/equipment. This became the basis for that section of the “Step-by-Step Chair’s Guide to Early Voting.”

Did you encounter any challenges?

Milburn: There were a few challenges similar to any election. One day, everyone was unable to access the EPB tool for less than a half-hour in the morning, but the BOE got it handled and everything ran smoothly.

Gillis: I would say one of the biggest challenges was not knowing specifically how the state required us to conduct early voting until we received the paper pollbook about

one week before early voting began. Another challenge was difficulty accessing the practice site created for the EV EPB—I think Jessica was finally able to access the practice site just a day or two before we began early voting, which didn’t inspire a lot of confidence in terms of teaching our inspectors how to use it. Then, the first few days of early voting, the live EPB site software was kind of glitchy, kicking off users after only 10 minutes of inactivity and sometimes, but not always, requiring an elaborate dance of multifactor authentication to log on again. Some of our inspectors were intimidated by having to create to specifications a 16-character password they could remember; others were alarmed by how stripped down the EPB interface was compared to the one in use on Election Day.

And we always face the challenge of finding election inspectors who identify as Republican—one for each of the nine days of early voting was a particular challenge.

“Clerks are resilient. With the support of their boards, they will be able to implement early in-person voting and do whatever they can to make the voters comfortable with the process and let them know that our elections are safe and secure.”

**—Clerk Carie Milburn,
Roscommon Township
(Roscommon Co.)**

As you look toward February, will you make any changes based on your November experience/takeaways?

Milburn: There will be updates to the EPB tool and guidelines that will be updated by the BOE and state, but as far as changes in-house, we are going to stick with how we ran early in-person voting in November.

Do you have any advice for township clerks as they are preparing for early voting for the presidential primary?

Milburn: You’re ready. You are going to be surprised, after training, how quickly you are able to learn the EPB tool and the steps to set up in QVF. The difficult part of being a single jurisdiction was the time you have to spend getting ready, being at the polling location, opening and closing, etc. Over two weeks, we—me and my deputy—put in over 50 additional hours each, with no days off. By the second Saturday, it was starting to weigh on us, but we just tried to keep a positive outlook. Laughter is always the best medicine.

feature

Gillis: One thing we did that helped calm everyone’s nerves about this new process was to ask our election inspectors to behave as though the new EPB was not functional—we used it, but we also had them handwrite every voter name in a paper pollbook, assign a voter number, and write that number on the application to vote. We didn’t have a ton of voters (405 over nine days), so this wasn’t much of a burden, and it was reassuring to know that if the electronic system failed in any way, we would still have documentation of all voting activity.

Do you have any additional overall thoughts on early voting and your township’s experience?

Milburn: During the early in-person voting process, the clerks, BOE and state had an email chain that was open. We could ask questions of the other clerks and offer strategies and processes that we were using. It was nice to know that there was someone else going through the same issues or to be able to offer help to clerks with questions or offer support. I am planning to do an email chain for the township clerks in our county during early in-person voting.

Also, clerks are resilient. With the support of their boards, they will be able to implement early in-person voting and do

whatever they can to make the voters comfortable with the process and let them know that our elections are safe and secure.

Gillis: In retrospect, it seems to me that this experience underlined the need for workers who are flexible within the limits of the law. We weren’t always sure we were filling out these new forms correctly, but everyone knew the basic laws governing voting in this state, so we could be sure we were getting the most important part of the day’s events done correctly. Those who prefer to have every task spelled out ahead of time in full were fairly uncomfortable with learning this new thing called early voting on the fly, but those who trusted in their grasp of the laws governing voting could take a more flexible approach to the presence or absence of directions regarding, e.g., completing one of the certification documents attached to one of the containers headed for the security closet.

Looking for more elections resources? MTA has invited the state Bureau of Elections to both our 2024 Capital Conference on Jan. 23 (turn to the inside back cover) and our Annual Conference (see the registration brochure in this issue) to share updates and insights on elections administration. Visit our Online Learning Library (<https://learn.michigantownships.org>) for webinars on election topics, including our October *Now You Know* one-hour “Elections Update” webinar with MTA staff. We are also developing a new elections resource toolkit; watch for availability on www.michigantownships.org and in our *Township Insights* weekly newsletter.



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MTA's 2024 Board of Review Training

Under Public Act 660 of 2018, every board of review member (and alternate) must complete State Tax Commission-approved training at least once every two years. **MTA can help! We're offering both in-person and online Board of Review Training options.** Choose from two classes, one that satisfies the training requirement OR another, more advanced class that explores common trouble spots, hot topics and other issues encountered by boards of review. You'll walk away with critical insights, even if you've been on the board of review for years! Class takeaways are described at right. All participants will receive comprehensive handouts and resource materials, including samples, updated forms and bulletins, as well as guidance and information created specifically for the board of review.

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

- | | |
|---|--|
| Jan. 31: Bavarian Inn Lodge, Frankenmuth | Feb. 15: Evergreen Resort, Cadillac |
| Feb. 1: LCC West Campus, Lansing | Feb. 20: Northern Center at NMU, Marquette |
| Feb. 6: Alpena Events Complex (APlex), Alpena | Feb. 21: Little Bear East Arena, St. Ignace |
| Feb. 7: Treetops Resort Conference Center, Gaylord | Feb. 27: Kensington Hotel, Ann Arbor |
| Feb. 8: Quality Inn Forward Conference Center, West Branch | Feb. 28: Four Points by Sheraton, Kalamazoo |
| Feb. 14: Comfort Inn Conference Center, Mt. Pleasant | |

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

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

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

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

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

PA 660 Required Training for Board of Review Members

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

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

OR

Advanced Training: Board of Review Management

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

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

Instructor varies by location:

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

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

Continue the learning with MTA's Board of Review Guide: Registrants may purchase the 2024 edition for \$34.50/book (member rate only; non-members, call for rates) when registering for the class. Books will be distributed on-site or shipped to online registrants. Online registrants, please add \$5 shipping/handling for orders up to \$150; \$10 for orders up to \$350.

Board of Review Training Registration Form

Must include which session EACH person will attend.

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

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

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

Card # _____ CSV (3-digit code) _____ Expires _____

Print Card Holder's Name _____ Signature _____

Choose your date/method of participation:

In-Person Training

- | | |
|---|--|
| <input type="checkbox"/> Jan. 31: Frankenmuth | <input type="checkbox"/> Feb. 14: Mt. Pleasant |
| <input type="checkbox"/> Feb. 1: Lansing | <input type="checkbox"/> Feb. 15: Cadillac |
| <input type="checkbox"/> Feb. 6: Alpena | <input type="checkbox"/> Feb. 20: Marquette |
| <input type="checkbox"/> Feb. 7: Gaylord | <input type="checkbox"/> Feb. 21: St. Ignace |
| <input type="checkbox"/> Feb. 8: West Branch | <input type="checkbox"/> Feb. 27: Ann Arbor |
| | <input type="checkbox"/> Feb. 28: Kalamazoo |

Online Training

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

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

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

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

____ (# registrants) x \$ _____ (rate) = \$ _____

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

AMOUNT ENCLOSED = \$ _____

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



Send your completed registration form with payment to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax: (517) 321-8908. Or register online at www.bit.ly/twptraining. Need event registration assistance? Call (517) 321-6467, ext. 226. For other event-related questions, call (517) 321-6467, ext. 234

A Year Ahead in MTA Ed(ucation)

We're excited to share what educational offerings we have in store for you in 2024 so that you—and your entire township team—can plan ahead.



To help you budget accordingly, early-bird registration rates are included below. Rates are per person, and increase by \$25 three weeks prior to event date and another \$25 one week out. Details, descriptions and registration materials will be included in *Township Focus*, mailed to every township and available on MTA's website, www.michigantownships.org (under the "Learning" tab) as event dates near.

Now You Know

MTA's Monthly Webinar Series

Make the most of your lunch break with MTA's lunchtime learning series, *Now You Know*.



These live one-hour webinars provide timely updates, insights from our experts and a chance to get your questions answered in real time. Join us live the day of or watch a recorded version later. *Rate: \$25/session*

Turn to page 9 for a list of 2024 topics. Townships with a subscription to **MTA Online** at the **Premium** level can watch every episode for **FREE** with no limit on participants.

January

MTA's Capital Conference

Learn the latest on legislative issues impacting townships. From ongoing debates regarding local authority, to new issues driven by changing winds based on election results. This event offers a direct line to lawmakers, state departments and MTA policy experts to help you best serve your constituents. Be an advocate for township government when you join us at the **Lansing Center on Jan. 23**. Turn to the inside back cover of this issue for all the details.

February

Board of Review Training

MTA is offering both online and in-person *Board of Review Training* at 11 locations throughout the state! We're hosting two classes, one approved by the State Tax Commission to satisfy the PA 660 biennial training mandate AND one for those who have already met the requirements and are ready to dive deeper into common trouble spots, hot topics and other issues encountered by boards of review.

Rate: \$100/person

See page 27 for more information, including a registration form.

April

MTA's Annual Conference & Expo

Our signature event, returning to the **Grand Traverse Resort on April 22-25**, connects you with municipal experts, inspiring speakers and nearly 1,000 of your fellow officials. You can choose from 50 timely township topics at sessions crafted to keep you on top of the changes, requirements and expectations of today's local leaders. Our expo features more than 100 municipal vendors offering services that can help you improve your community. We've also got pre-Conference classes geared for your township assessor, attorney and every member of your township team.

The registration brochure appears in **this issue** of *Township Focus*, as well as at www.michigantownships.org, and includes all the details, including class descriptions, event highlights, registration and housing information.



May

The ABCs of ZBAs

This afternoon class explores the unique function of the zoning board of appeals (ZBA) within your township. You won't want to miss this review of its authority, duties and roles, including use of alternates and warning signs that a conflict of interest might exist. Classes will be held in Frankenmuth, Gaylord and Battle Creek.

Rate: \$100/person

June

Election Prep & Primer

MTA can help ensure your township is ready for the August primary and November general election. This afternoon class will get you up to speed on a wide variety of election issues. From Proposal 2 changes to checklists and time management tips, we'll even help you troubleshoot those nagging Election Day issues. Held in six locations around the state.

Rate: \$100/person

July

U.P. Summit

MTA is packing up our resources, publications and municipal experts and bringing them to the Island Resort in Harris (west of Escanaba) for two full days of education! Join us for a session, a day or both days, based on your areas of interest. *Save the dates (July 23-24)* and watch for more details soon!

Rates vary based on sessions chosen.

August

Hot Topics in Planning & Zoning

This ever-popular evening class identifies emerging issues in planning and zoning. It's a must for planning commissioners, township board members and zoning administrators. Join us as we dig into the latest hot-button land use and zoning issues. Classes will be held in Gaylord, Frankenmuth and Lawrence.

Rate: \$100/person

Summer Academy



Township Governance Academy

Have you heard of MTA's Township Governance Academy (TGA)? This premier learning curriculum, designed with the township leaders in mind, helps you hone your leadership skills, providing techniques and strategies to enhance decision-making for the benefit of your community. Summer sessions, held Aug. 1-2 include *Creating a Vision for Your Township*, *Linking with the Community* and *Strategic Planning*.

Rates are \$100 per classes; register for all three for \$267

September

Emerging Issues in Emergency Services

MTA can help your township turn down the heat on the hot issues facing your fire department and emergency services personnel. This annual, full-day event will be held at the **Bavarian Inn Lodge in Frankenmuth on Sept. 10** and—new this year, a second location—the **Evergreen Resort in Cadillac on Sept. 12**.

Rate: \$125/person

October

On the Road Regional Meetings

MTA travels the state every other year for this regional meeting series bringing YOU the inside scoop on issues impacting your township. Each event features an insightful legislative update, a mini-expo with township vendors, and breakout sessions on timely topics relevant to each and every township. Join your fellow officials, MTA staff and municipal experts from across the state. Dates and locations will be announced soon.

Rate: \$125/person

November

Online Learning Sale

MTA is thankful that you turn to us for your educational needs. Each November, we offer a half-off "Give Thanks" webcast sale on nearly every offering in our Online Learning Center (<https://learn.michigantownships.org>). You'll have up to a year to watch (and rewatch!) your selections. *Want to make online learning available to your entire township team for one low annual rate? Learn more about our online subscription plans at <https://bit.ly/MITwpsOnline>*

Treasurers' Guide to Tax Collection

Get an overview of the tax collection process—from preparation of the tax bill through summer and winter taxes, all the way to accounting for (and disbursement of) collections. This full-day deep dive will be held at four locations around the state. Rate: \$125/person

December

New Officials Training

MTA is here to help those new to township government (or those changing office) get up to speed on their roles and responsibilities. Training offers invaluable insights into the "hows and whys" of township government and explores the duties and responsibilities of a township board. This full-day event will be held at 13 locations around the state.

Rate: \$149/person



Are there new changes for filing our township's Forms W-2 and 1099?

Yes. Beginning in 2024, if your township has 10 or more Forms W-2 and 1099 filings, you must file the forms electronically. The IRS lowered the electronic filing threshold from 250 to 10 for filings for calendar year 2023 and beyond.

As noted on www.irs.gov, "To determine whether they must file information returns electronically, employers must add together the number of information returns [such as 1099s] and the number of Forms W-2 they must file in a calendar year. If the total is at least 10 returns, they must file them all electronically. The new threshold is effective for information returns required to be filed in calendar years beginning with 2024. The new rules apply to tax year 2023 Forms W-2 because they are required to be filed by Jan. 31, 2024."

To help with this process, the IRS created a new, free online portal to help employers file Form 1099 series information returns electronically. Known as the Information Returns Intake System (IRIS), this free electronic filing service is secure, accurate and requires no special software.

For those filing electronically, paper documents do not need to be sent. Visit www.ssa.gov/employer for more information on submitting W-2s via the Social Security Administration's "Business Services Online" (BSO). Note that previous BSO user IDs and passwords can no longer be used. A Social Security online account, Login.gov, or ID.me credential is needed to gain access to the BSO application. The vast majority of townships should have a login.gov or ID.me account, which is also used for American Rescue Plan Act (ARPA) reporting. Contact your township's auditor for additional guidance or with questions.



Our township doesn't have a retirement program. Are there programs for townships where the contributions are funded by employee contributions?

Yes. Internal Revenue Code (IRC) Section 457(b) is specifically designed for employees of state and local government. Retirement plans under this code section are similar but not identical to the private sector's 401(k) plans in many respects:

- Annual contributions are limited to the same "applicable dollar amounts" in code section 401 (\$23,000 in 2024).
- Participants may contribute the lesser of 100% of compensation, or the applicable dollar amount listed above.
- Contributions to both plans are generally excluded from federal and state income tax, but are subject to Social Security and Medicare taxes (if applicable).

- Limited "catch-up" provisions for participants ages 50 or older (currently \$7,500 per year).

Some differences between 401(k) and 457 plans include:

- 457 plans may provide for additional "catch-up" contributions (in addition to the \$7,500 for 2024 noted previously for age 50 and older participants) made within three years of "normal retirement" age.
- Matching and employer contributions are not permitted in 457 plans; however, employers may "pick up" employee contributions. These "pick-ups" are considered wages for Social Security and Medicare taxes (if applicable) and must be reported as such, and taxes collected and paid.
- Unlike a 401(k) plan, 457 plans are not considered "pension plans" for purposes of determining if an individual may have a deductible individual retirement accounts.

Note: While 457 plans are not considered "pension plans," they are considered "retirement systems" under IRC Section 3121(b)(7)(F). Townships that do not have a 218 agreement should consult with legal/tax counsel before establishing a "deferred compensation" plan, as it may impact Social Security eligibility of employees participating in the plan.

For more information, visit MTA's "Employee Benefits" webpage on www.michigantownships.org (scroll down to "Social Security"). Access via the "Answer Center" under the "Member" tab; login is required.



Are there any 2024 payroll updates we should be aware of?

2024 payroll updates include:

- If an employee is subject to Social Security taxes: 1) the Medicare portion of Social Security taxes is not capped; all covered employees' wages are subject to this tax, and 2) the Social Security portion is limited to the first \$168,600 wages paid in calendar year 2024. The employee and employer match remains 6.2%.
- As in prior years, there is no limit to the wages subject to the Medicare tax; all covered wages are still subject to the 1.45% tax.
- The maximum exclusion from gross income under a dependent care program is \$5,000 for an individual or a married couple filing jointly.
- The maximum annual contribution that can be made to a health savings account (HSA) in 2024 is \$3,850 for individuals, and \$7,750 for families.
- Individuals 55 and older can make additional \$1,000 catch-up contributions to an HSA until they are enrolled in Medicare.
- The 2024 contribution limit for Simple IRAs is \$16,000. The catch-up contribution for those age 50 or older is \$3,500.

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

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Contribution Levels	
Platinum	\$1,000+
Gold	\$500-999
Silver	\$250-499
Bronze	\$100-249
Member	\$1-99

Established in 1982, Friends of MTA is an important resource that allows MTA to support lawmakers who value township government and assist township-friendly candidates running for the state Legislature. Your contribution helps to provide the financial resources necessary to support statewide legislative leaders who will fight for township government.

To donate, log in to www.michigantownships.org and click on "Friends of MTA" under the "Advocacy" tab, or call (517) 321-6467!



2024 MTA Capital Conference

January 23 | Lansing Center

Register online at www.michigantownships.org

Be here.

The 2023 legislative session was exceedingly busy, with the change in control of both the Michigan House and Senate—and important legislation impacting townships. **Your experiences and your voice are critical** as lawmakers create, debate and pass laws that affect your role as a local leader and how you serve your community.

At MTA's **2024 Capital Conference**, you'll hear details on what happened in 2023—and what's to come in the year ahead. Numerous key issues are still up for debate in 2024 (which is also an election year), such as passage of the revenue sharing trust fund and the ongoing debate over aggregate mining operations. Our Capital Conference gives you **a direct line to lawmakers**, state departments and MTA policy experts to allow you to learn more, ask questions and gain insights into changes impacting you, your township—and your residents.

Here's what we've got planned

2023 saw many new laws and changes impacting townships—and the 2024 legislative session is expected to be the same. Our expert speakers and panelists will

Be heard.

share **the latest on the issues that matter to you**—including local government priorities and issues anticipated, updates and insights on the presidential primary (with a new, earlier date and new early voting requirements being implemented for the first time) and what the controversial utility-scale renewable energy siting law means for townships. Breakout sessions will further **highlight important topics**, such as what you need to know about the new solid waste planning requirements, engagement in statewide broadband efforts and more.

You'll also have the opportunity to **meet with and discuss township issues with your lawmakers**. Upon registration, your state representative and senator will be invited to join us during a networking luncheon—an important opportunity for you to continue to build your vitally important relationship with those who represent your community in Lansing.

Don't miss this important day.
Join MTA, township leaders, legislators and local government experts Jan. 23 in downtown Lansing.

Be engaged.

Agenda

- 7:30 a.m.
Registration & Continental Breakfast
- 8 a.m.
Welcome & Keynote Speaker
- 8:45 a.m.
Local Government Panel
- 9:45 a.m.
Election Changes—You Need to Know
- 10:45 a.m.
Capitol Update
- 11:45 a.m.
Lunch with Legislators
- 12:45 p.m.
Renewable Energy Siting—What's Next
- 1:45 p.m.
General Session
- 2:30 p.m.
State Department Expo
- 3:15 p.m.
Breakout sessions
- 4 p.m.
Breakout sessions

**schedule subject to change, based on speaker availability*

2024 Capital Conference Registration Form

Township & County _____

Name & Title _____ Email _____

Name & Title _____ Email _____

Name & Title _____ Email _____

Payment must accompany form in order to be processed.

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

Card # _____ Expires _____

Print Card Holder's Name _____ CSV 3-digit _____ Signature _____

REGULAR rate: \$105 For paid registrations received **after** Dec. 31.

ON-SITE rate: \$125 For paid registrations received **after** Jan. 15.

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

_____ x _____ = _____

Find driving directions, parking and overnight lodging information at www.michigantownships.org/advocacy/capital-conf/

Cancellations & Substitutions

Written cancellation requests received at the MTA office by Jan. 15 will receive a full refund. No refunds will be issued thereafter. You may substitute another individual from your township for your registration at any time without incurring a charge; please notify MTA of the change.

Send your completed registration form with payment to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax: (517) 321-8908. Or register online at www.michigantownships.org. Questions? Call (517) 321-6467 ext. 236.



**THERE IS STILL TIME!
JOIN US IN LANSING
TO ENSURE YOUR VOICE
IS HEARD.**

2024 CAPITAL CONFERENCE JANUARY 23 | LANSING

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.



Register using the form on the reverse side of this page, or on MTA's website, www.michigantownships.org, where you can also find session descriptions, directions, housing information and more.

