

Michigan Township Focus

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

Revenue sources playbook Funding strategies for providing fire and EMS services



Maintaining and building upon MTA's tradition of excellence
[page 1](#)

ARPA funds must be fully expended by end of 2026; Treasury begins early closeout
[page 4](#)

Budgeting and planning reminders and updates for 2026
[page 28](#)



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Maintaining and building upon MTA's tradition of excellence

My first several months as your new executive director have been a whirlwind, filled with great learning, loss and looking toward the future of this exceptional organization. As we continue to find our way forward, following the unexpected passing of 2025 MTA President **Harold Koviak**, it remains my honor and privilege to help guide our association, working in tandem with the MTA Board of Directors and staff. MTA has a wonderful tradition of excellence in advocacy, education and service to Michigan's townships, and it is my goal to maintain and build upon this excellence to continue to offer outstanding member programs, top-notch advocacy and skilled training opportunities to all our member townships.

I have also spent the last few months attending MTA events, county chapter meetings and other opportunities to meet MTA members and township supporters. These opportunities to connect with our members have been valuable and informative, and I look forward to continuing these interactions. I also wanted to take a moment this month to share more about myself and allow each of you to get to know me a little better.

My professional background has entailed working in and around state government for over 29 years. I began my career working as a legislative staffer in both the Michigan Senate and House and was fortunate to have experience in advocacy for the Michigan Department of Natural Resources as well as the then-called state Department of Environmental Quality (now Department of Environment, Great Lakes, and Energy). These were great experiences, particularly because I love fishing, hiking, camping and any kind of outdoor adventures. (Golf is a love of mine as well, but my handicap may say otherwise.)

Following my time working in state government, I entered the association—and local government—world, as the director of legislative affairs for the Michigan Association of Counties (MAC). There, I worked very closely with MTA on many issues, including revenue sharing, payment-in-lieu of taxes, taxation and transportation, among others. It was while I was at MAC that I had a front row seat to the great organization that MTA is. The clout that MTA brought to the Legislature made a very positive impression on me many years ago.

Prior to joining MTA, I served as vice president for public policy and advocacy for the Michigan Catholic Conference (MCC) for 15 years. It was here that I gained executive-level leadership experience and was fortunate to manage a great team. One of the principles we lived by at MCC, which is also particularly relevant to MTA, is the principle of **subsidiarity**. This means that decisions should be made as close as possible to those who are affected, such as a family or a local unit of government, as opposed to the federal or state government. Township government exemplifies this perfectly because we are the closest to the people.

As we enter a new year, I remain most grateful to work with an outstanding team of MTA staff who serve the interests of our state's 1,240 townships. Their reputation for service is stellar, and I am proud of their efforts. I look forward to continuing to learn how I can contribute to, support and expand our value to our member townships. Together, we will strive to ensure that your Association continues to meet the needs and concerns of our member officials as they serve their communities. I am also looking forward to continue getting to know you. Please reach out to introduce yourself and let me know how I can help!

Sincerely,

MTA has a wonderful tradition of excellence in advocacy, education and service to Michigan's townships. It is my goal to maintain and build upon this excellence to continue to offer outstanding member programs, top-notch advocacy and skilled training opportunities to all our member townships.

mta board of directors

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

postal requirements

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allied service provider index



president's round table

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leadership circle

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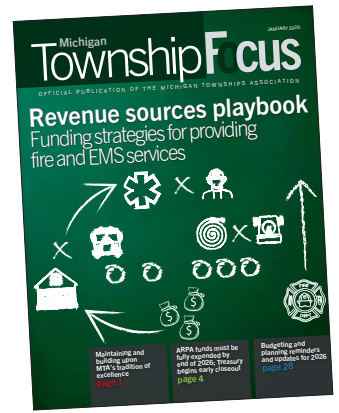
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contents

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Official Publication of the Michigan Townships Association

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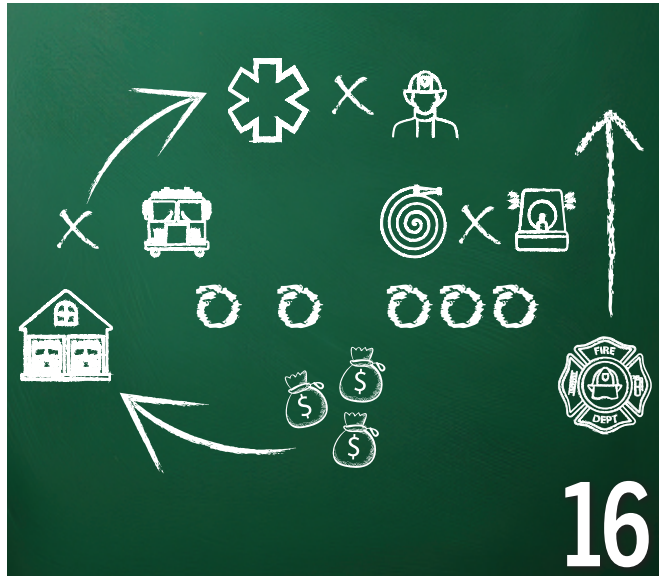
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mission statement

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



featured articles

16

Revenue sources playbook: Funding strategies for fire and EMS services

The time-honored approach of a volunteer, on-call fire department is rapidly becoming unsustainable, requiring townships to consider a part-time or full-time “career” department. Fortunately, there are multiple options and factors township boards can consider in deciding what fits your township’s specific needs, community support, and available or workable revenue sources.

28

Township reminders and updates for 2026 budgeting and administrative planning

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



In this issue, you’ll find the 2026 MTA Annual Conference & Expo registration brochure! Find all the details about the township event of the year. Registration opens Jan. 5.

in this issue

- 1 Township Times
- 4 News & Notes
- 10 Hello, MTA ... ?
- 12 Inside Lansing
- 30 Financial Forum
- 31 Knowledge Center





DEADLINE REMINDER

ARPA funds must be fully expended by end of 2026; Treasury begins early closeout

The vast majority of Michigan townships accepted federal American Rescue Plan Act (ARPA) funds, allocated by the U.S. government in 2021 to support response to and recovery from the COVID-19 pandemic. Under program guidelines, **all ARPA funds must be fully expended by Dec. 31, 2026.** All funds must have been fully obligated by the end of 2024. Funds not fully obligated or those townships that did not complete their reporting requirements may see their funds recouped by the U.S. Department of Treasury (even if they are already spent).

According to U.S. Treasury, the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program through ARPA delivered \$350 billion to state, territorial, local and Tribal governments across the country. Through the SLFRF, more than 30,000 recipient governments nationwide are using these essential funds to address the unique needs of their local communities and create a stronger economy.

Beginning in fall 2025, U.S. Treasury began inviting, on a rolling basis, ARPA recipients that reported they had fully obligated and expended their ARPA allocation to close out their award ahead of the Dec. 31, 2026, program performance deadline. Recipients invited to close out their award will receive instructions from Treasury. **If your township has not received communication from Treasury, the closeout option is not yet available.** Treasury is expected to open this capability to more municipalities during the 2026 reporting cycle. Treasury will provide instructions at a later date for recipients that do not closeout prior to the end of the performance period.

Treasury has created an “Award Closeout Preparation Checklist” to help ARPA recipients verify compliance with program requirements, including: the entire award has been obligated and spent; all reporting requirements have been completed; active SAM.gov registration; and Treasury communications are received by your township’s point of contact (confirm/update information in Treasury’s portal). Non-entitlement unit recipients (NEUs; all but eight of Michigan’s largest townships are NEUs) must also ensure their award terms and conditions agreement is signed and uploaded to the Treasury portal.

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

As the ARPA program winds down, we will continue to provide updates and information as it becomes available. For additional resources, including the new closeout checklist, visit MTA’s “ARPA Resources and Updates” webpage on michigantownships.org (under the “Advocacy” tab).

Milestone

Congratulations to **Patrick Abram**, who has served as trustee on the **Portage Township** (Mackinac Co.) board for 25 years.

Thank you for your service!

Let MTA help honor the leaders in your township. Send milestones, memoriams or retirements to jenn@michigantownships.org.



Become a Michigan Green Community

Receive support in your township's sustainability journey by joining the Michigan Green Communities (MGC) network. The program is a collaboration among MTA, the Michigan Association of Counties, Michigan Municipal League, state Departments of Environment, Great Lakes, and Energy, and Health and Human Services, and the Michigan Economic Development Corporation. It is designed to support communities in their efforts to adapt to climate change, reduce energy use, improve the resilience of their infrastructure, and save money and resources. All Michigan townships are eligible to join the MGC network and take the MGC Challenge, which are free programs to support Michigan local governments.



The MGC Challenge is open now! Join the dozens of townships that are part of this statewide network, which allows local government officials to collaborate with one another, through peer learning and information sharing, and to promote innovative sustainability solutions at the local, regional and state level. The annual challenge is a key part of the program and allows participants to track and benchmark their sustainability progress, see how their efforts compare to other Michigan communities, and earn certification as a bronze, silver, gold or platinum community.

In 2025, a record-breaking 68 communities were recognized for their environmental efforts, including 10 townships. "The Michigan Green Communities network challenges us to turn shared ideas into on-the-ground results," said **Daniel DeFranco**, manager of **Saugatuck Township** (Allegan Co.), which was awarded a gold-level seal of achievement in the 2025 MGC Challenge. Through its efforts, including conserving rare river and dune ecosystems and expanding clean-mobility choices, the township "is honoring community values and empowering residents to be everyday stewards," DeFranco said.

Visit migreengreencommunities.com to learn more and sign up for the MGC Challenge and network today. Questions? Contact info@migreengreencommunities.com



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Treasury releases Uniform Chart of Account revisions

The Michigan Department of Treasury has released an updated Uniform Chart of Account (UCA), which includes minor revisions as well as clarification on revenue accounts.

Included in the final version of the 2025 revision, and following debate during public comment for the UCA exposure draft, Treasury determined that local units should continue to use account number 569—Other State Grants for revenues from the Small Business Taxpayer Exemption Reimbursement and Qualified Heavy Equipment Rental Personal Property. (Different numbers were included in the exposure draft.) Additional revisions include format changes, division name change, inclusion of a phrase where point off for activity and account numbers can be numbers or letters, update on some account descriptions, and Governmental Accounting Standards Board statement updates.

Township accounts must be maintained and kept in accordance with the Treasury-adopted Uniform Chart of Accounts, which combines fund, activity and account numbers to create nine-digit numbers for all township accounts. The December 2025 UCA replaces the previous version, which was released in January 2023. You can find the new UCA (including a document outlining all revisions, FAQs and the other manuals) at michigan.gov/treasury/local/lafd (click on "Numbered Letters, Bulletins, Manuals and Forms," then "Bulletins, Manuals and Forms" and look under "Manuals for Accounting Guidance").



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Township boards urged to adopt MTA 'Principles of Governance'

Township boards can be much more efficient and effective when there is a high degree of trust among board members, and between the board and those whom they are elected to serve. Boards earn trust by demonstrating their commitment to effectively solving problems and conducting their business in a manner consistent with their community's expectations and values—and then faithfully delivering on those commitments.

To that end, MTA is again encouraging every township board to deliberate on and adopt "Principles of Governance." A Principles of Governance certificate will be mailed to member townships in January, allowing each elected township board member to sign their name to the customized certificate.

Township government embodies efficient, effective, economical, ethical and accountable local government in Michigan. The Principles of Governance encompass these core values, and can guide officials toward consistent actions and deeds that reflect well on the township and on themselves. The principles are not necessarily statutory requirements, but reflect standards for representative and responsive township government.

"The MTA Board strongly believes that a township board that adopts and adheres to these principles will enjoy strong public support and be better positioned to achieve great things on behalf of its residents," said 2025 MTA President **Kevin Beeson, Pine River Township** (Gratiot Co.) supervisor. "We invite your board to affirm and practice the Principles of Governance through formal ratification at a board meeting. By signing the Principles of Governance certificate, board members denote their personal pledges to adhere to the principles. Following board action, we encourage you to frame and proudly display the document in a prominent place for all to see."

profile



Advertorial

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ITC also partners with communities and local law enforcement agencies to create greater awareness about ITC substations and point more eyes toward protecting these assets from damage or theft in order to maintain the safe and reliable delivery of electrical power. Anyone witnessing a hazard should contact ITC at one of the phone numbers provided below.

Emergency responders must gain authorization from ITC to enter any substation or fenced areas containing ITC equipment—even during emergency situations—to be provided safe, escorted access. It's difficult to recognize the difference between energized and de-energized equipment, so everything inside a substation should be considered energized.

ITC would like to thank you for supporting the delivery of safe and reliable power in your communities!

EMERGENCIES—Call 911

- Fire in or near substations
- Downed transmission lines
- Injured person in a substation requiring immediate medical attention

NON-EMERGENCIES—(877) 482-4829

- Resident concerns
- Vegetation questions

SECURITY CONCERNS—(248) 380-2920

- Theft or damage to ITC property
- Trespassing issues

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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 to make even more effective decisions for the benefit of their township. The program consists of 70 required credits, obtained by completing 11 courses and earning electives credits. Classes are offered in person and are available in our Online Learning Center. A limited number of scholarships, up to \$1,000 each, are available to assist you or your township with program costs associated with this unique, valuable learning experience. **Applications are due Friday, May 1.**



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

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

key mta dates & events | January

5 Registration opens for MTA's 2026 Annual Conference & Expo, April 20-23 at the Grand Traverse Resort. *Registration materials appear in THIS issue of Township Focus and on michigantownships.org.*

13 *Township Board Roles & Relationships and How Boards Make Decisions* workshops, Frankenmuth

14 *At Your Service: Meeting Township Needs* workshop, Frankenmuth

21 NIMBY Isn't an Option. Now What? *Now You Know* lunchtime webinar

27 Housing opens in hotels with MTA room blocks for MTA's 2026 Annual Conference. *(Must be registered as a Conference attendee to receive housing code to make reservations at discounted rates in MTA room blocks.)*



Welcome MTA's newest Allied Service Provider

Please join MTA in welcoming **Postema Signs** to our Allied Service Provider program at the Keystone Club level. Postema Signs provides decades of experience and a commitment to quality in every project, using durable materials to ensure your name and message lasts for years and withstands Michigan weather. From initial design to final installation, they handle all the details and are dedicated to providing hands-on service for your township's custom signage. For more on Postema Signs and other Allied Service Providers, turn to page 2 or check out the Allied Service Provider Directory on michigantownships.org (under "Vendor Directories").

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

Don't miss our next episode coming:

Wednesday, Jan. 21 from noon to 1 p.m.

Planning & Zoning: NIMBY is Not an Option. Now What?



New and different land uses emerge over time, and some spark more "Not in My Back Yard" (NIMBY) concerns than others. But a township cannot simply exclude or prohibit a use. The Michigan Zoning Enabling Act requires that a township that zones must allow a land use that is lawful and for which there is both a "demonstrated need" and "appropriate" land in the township. Don't panic—at its core, zoning is a system to put land uses where they are compatible and to minimize nuisances from incompatible uses. MTA Staff Attorney Catherine Mullhaupt will give a quick history of why zoning exists, and an introduction to how—by using the master plan and the zoning ordinance together—a township board and planning commission can be prepared for the next new thing. You can join us live, watch a recorded version later, or both!

Register online at 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!

To see a listing of past episodes available on demand, visit learn.michigantownships.org/nyk.



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JANUARY

10 *No later than Jan. 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* to any taxpayer they believe has personal property in their possession in their local unit. (MCL 211.19(2)(c))

20 Nominating petitions and Affidavits of Identity for partisan and nonpartisan candidates for the May 5 election due by 4 p.m. (MCL 168.322)

23 Written withdrawal requests for partisan and nonpartisan candidates for the May 5 election due by 4 p.m. (MCL 168.322a)

26 Local units with a state equalized value (SEV) of \$15 million or less: 2025 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 2025 taxes collected within 10 business days after the 1st and 15th of each month except in March. (MCL 211.43(3)(a))

Deadline for local clerk to forward names and addresses of partisan and nonpartisan candidates for the May 5 election to county clerk. (MCL 168.321)

27 *By 5 p.m.* Deadline for petitions to place county or local ballot question on the May 5 ballot to be filed with the applicable local or county clerk. (MCL 168.646a)

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

FEBRUARY

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

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

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

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

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

pertaining to their jurisdiction (MCL 211.34a(1))

17 A township that collects a summer property tax shall defer the collection of 2025 summer taxes until this date for qualified property owners who filed intent. (MCL 211.51(2))

Feb. 14 is a Saturday, Feb. 15 is a Sunday and Feb. 16 is a state holiday. The township may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the state treasurer before Feb. 15. (MCL 211.59(3)) Also applies to a person whose property is subject to a farmland/development

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rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement before Feb. 15. If statements are not mailed by Dec. 31, the local unit may not impose the 3% late penalty charge. (MCL 211.44(3))

Last day to pay 2025 property taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. (MCL 211.44(3))

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

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

20 *Not later than Feb. 20.* Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county extra-voted millage, township millage and other millages levied 100% in December. (MCL 123.1357(8)(b))

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

Form 5277, *Affidavit to Rescind Eligible Manufacturing Personal Property Exemption* must be completed and delivered to the assessor of the local unit not later than Feb. 20 (postmark is acceptable) for each personal

property parcel on which the Eligible Manufacturing Personal Property exemption had been granted but is no longer eligible. (MCL 211.9m(2)(c))

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

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

Deadline for taxpayer to file Form 3711, *Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory* if

a claim of exemption is being made for heavy earth-moving equipment. (MCL 211.19(2))

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

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

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What is a data center?

A data center is a large warehouse or series of warehouses that house computer systems, servers and associated components. Data centers form the backbone of the internet—all the information you see on the internet (websites you visit, emails you write, news articles you read) has to be kept somewhere—and that somewhere is usually a data center. Data centers also run artificial intelligence (AI) systems like ChatGPT. Private companies and the federal government are heavily promoting AI development, which has spurred developers across the country to look for sites to construct new data centers.

Modern data centers can range from a series of smaller modules that fit in a single building to several massive warehouses forming a “campus.” Most new data centers are considered “hyperscale” data centers containing a massive number of servers to support AI. These facilities are also designed to be expandable, allowing for construction in multiple phases. Data centers are also extremely expensive to build, often requiring investments of more than \$1 billion.

A data center can be constructed by a single large company for its own business use—such as Meta (Facebook), Google and OpenAI. A data center may also be constructed by a third-party developer, which then leases access to the computers to other companies.



What are the major things our township should consider when planning and zoning for data centers?

As with any new land use, there are many factors to consider to ensure that the proposed development fits your community’s needs and vision. Here are a few key considerations:

- **Master plan, zoning ordinance and districts:** The first and most important step is to review your township’s current master plan and zoning ordinance for any references to a data center or similar construction. Data centers are often treated as an industrial use because they require a large amount of space and access to substantial utilities. Some zoning ordinances list data centers as a permitted use in certain zoning districts with no special restrictions. These ordinances were typically drafted many years ago, before the rise of the hyperscale data centers we see today. Given the size and scale of data centers today, it is good practice to treat them as a special land use.

Regulating data centers as a special land use allows for specific regulations related to this land use and a required

public hearing as part of the township approval process. You should evaluate your current master land use plan and zoning ordinance to determine if there is an appropriate area of the township where a data center could be located. Also keep in mind that completely prohibiting data centers may lead to a claim of exclusionary zoning. The township must comply with MCL 125.3207.

- **Electricity:** Data centers require substantial amounts of electricity to power all of their computers. The location for most data centers depends almost entirely on where high-voltage electricity is available and where the utility provider has the capacity on their lines to support the use. The federal Department of Energy ([energy.gov](https://www.energy.gov)) hosts a website where you can view the excess capacity of all power lines in your community, which can help identify areas where data centers may be more likely.
- **Cooling and noise:** The computers in a data center generate a significant amount of heat and need to be cooled off in order to function effectively. Some data centers cool their computers using liquid, where millions of gallons of water may be loaded into a closed-loop system and recirculated. Many data centers provide cooling through air conditioners or large fans. These systems can generate noise depending on their exact type and location.
- **Screening and security:** Data centers hold extremely valuable data that companies pay a lot of money to protect. Many data centers are constructed with fences and walls to limit access, feature 24/7 security and high-powered lighting. These security features can impact neighboring properties, and should be considered when drafting any regulations.
- **Tax base and incentives:** These facilities can contribute significantly to the local tax base (as noted previously, they cost upwards of \$1 billion). Although developers may seek long-term tax abatements or incentives, many townships will still experience a substantial increase in taxable value. You should carefully examine these potential incentives and balance them against other local impacts like service and infrastructure demands.



What are the big concerns with data centers?

Several concerns have been raised in communities hosting or considering data center developments. Here are a few key issues you should be aware of:

- **Energy consumption:** Data centers consume large amounts of energy. There are growing concerns about their impact on grid capacity, energy prices and carbon emissions.

Local officials should check with developers and utility providers to understand the impact a data center may have in your area. Local officials may also engage their own professionals to advise on these issues.

- **Liquid cooling:** Some data centers consume significant amounts of water, which may add extra strain to local systems. This is not the case for all centers though, and you should carefully review each specific project to understand its impact. This is also an issue that can be addressed through specific zoning regulations.
- **Farmland usage:** Some communities see significant pushback from residents based on the location of these data centers, which they believe are infringing on or limiting prime farmland. Many townships consider and adopt specific regulations to protect prime farmland.
- **Data privacy:** Although not directly related to zoning, many communities have seen residents concerned about what exactly is kept in the data center. Some data centers can hold significant amounts of personal information on individuals who use the internet, which many take issue with, especially when it is in their own community.

Q Can the township enter a moratorium while we update our ordinances to include data centers or better regulate them?

Yes—but only if done properly. Townships should always consult with legal counsel before entering into a moratorium of any kind. At a minimum, the moratorium should be adopted by ordinance (not resolution), it should specifically lay out the reasons for the moratorium, and it should provide a clear end-date or time limit. You must also use the pause to take action—a moratorium is not a tool for delay, but to allow time for meaningful review and ultimately new regulations.

A moratorium on data centers may require both a zoning ordinance and police-power ordinance, meaning it must be reviewed by the planning commission and township board



and follow the legal steps for ordinance adoption. Always check with your township legal counsel regarding how to properly institute a moratorium.

Q Where can I learn more?

Several communities in Michigan are already working on data centers. You can review other township’s ordinances to get some ideas, but never copy an ordinance directly from another community, as it will not be designed for your needs and may be unlawful. MTA is also working with its Legal Counsel to develop a sample data center ordinance. Watch MTA’s website, *Township Insights* weekly newsletter and *Township Focus* for details when available.

MTA is also offering several upcoming educational opportunities with information on data centers, including zoning considerations:

- *Now You Know* lunchtime webinars on Jan. 21: *Planning & Zoning: NIMBY is Not an Option, Now What?*, taught by MTA Staff Attorney Catherine Mullhaupt; and on Feb. 18: *Cloud Control: Navigating Data Center Impacts*, taught by MTA Legal Counsel. These hour-long live online learning opportunities include time for questions and answers. They are also recorded and available for on-demand viewing if you are not able to participate during the events. Registration and more information is available online at bit.ly/NYKmta. Cost is just \$25 per session. Townships with MTA Online subscriptions at the Premium level have free access for their entire township team, including planning and zoning officials.
- The 2026 MTA Capital Conference, held March 17 at the Lansing Center, will include an expert-led session, including MTA Legal Counsel, exploring considerations for data centers and renewable energy facilities. Turn to the inside back cover for additional information on the Capital Conference or visit michigantownships.org (under the “Advocacy” tab.). The early-bird registration deadline ends Feb. 3.
- Two Business Solution Sessions, held Tuesday, April 21 at the 2026 MTA Annual Conference & Expo, will tackle the topic, with “Powering Michigan’s Future: Approaching Data Center Growth,” taught by Lauren Snyder, senior vice president and chief customer & growth officer with Consumers Energy; and “Data In or Data Out?,” led by an attorney with Mika Meyers. These sessions are taught by MTA Allied Service Providers. Learn more, including session descriptions, in the Conference registration brochure included in this issue of *Township Focus* and on michigantownships.org.

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.

Legislature wraps up 2025 session; key issues for 2026



The Legislature concluded the 2025 session the third week of December before adjourning for the holidays. While the House and Senate both moved a number of bipartisan bills, lawmakers did not approve an economic development initiatives package that had been a priority of both chambers and the governor. Assuming all bills passed in December are signed into law, 2025 will produce the fewest public acts in a regular session since the founding of the state in 1837. Legislators will return to session in mid-January.

The 2025 session year

Major legislative issues addressed in 2025 occurred early in the session year and again in the fall. In February, the Legislature and administration reached an agreement on modifications to earned sick time requirements and the minimum hourly wage rate, enacting the first two public acts of the year. The state's annual budget and road funding received final approval in early October after months of debate and negotiations (February through October). Despite prior commitments, townships, as well as cities and villages, did not have their constitutional revenue sharing held harmless following the removal of the sales tax—and increase in the gas tax—at the pump. As a result, for fiscal year 2026, townships, cities and villages will experience a combined revenue loss of \$46 million, growing to \$93 million in fiscal year 2027.

Bills passed in December

Of the legislation passed in the final days of 2025, three directly or indirectly impact townships.

- **Land splits.** Legislation increasing the number of parcels that may be divided from a single tract of land received final approval. Senate Bill 23 allows, beginning one year after the effective date, the first 10 acres of a parent tract to be divided into up to 10 parcels. This represents an increase from current law, which permits only four parcels within the first 10 acres. The bill also permits municipalities to allow a greater number of parcels if permitted by their zoning ordinances.
- **Childcare centers.** Local fire departments and law enforcement agencies will now receive notification when

childcare centers in their jurisdiction install temporary locking devices for emergency situations. SBs 96-98 requires childcare centers to follow the same procedure as schools, and submit installation plans to the appropriate code enforcement agency for review.

- **Electronic MTT hearings.** The Michigan Tax Tribunal (MTT) will be permitted to conduct hearings and decide proceedings electronically by telephone and video conferencing, in addition to in person. House Bill 4098 expands current law to allow electronic hearings when agreed to by the parties and approved by the tribunal. HB 4099 amends the Open Meetings Act to make corresponding changes. These bills are intended to improve taxpayer access by eliminating required travel for hearings.

Key issues for the 2026 legislative year

The 2026 session year is the final year in the two-year legislative session and an election year, with major reforms expected that will directly affect townships. Ongoing local government policy issues that move into the new calendar year include:

- Changes to the term of office (moving the beginning of term from Nov. 20 to Dec. 1 for township officials)
- Election date changes (moving the primary to May and eliminating the August election date)
- Reclassification of marijuana property (clarifying the statute to address recent court decisions)
- Marijuana licenses (limiting both medical and recreational licenses based on population)
- Date of receipt for property tax payments

In addition to the state budget, lawmakers are expected to consider reforms to both property taxes and personal property taxes. Changes include addressing the “pop-up” tax, revisiting the assessment cap, creating an alternative taxing option for large-scale battery storage facilities, and eliminating or modifying the personal property tax on utility infrastructure.

As one legislative calendar closes and another begins, the MTA Government Relations team thanks you for your continued support and engagement on legislative issues. Given the issues at the forefront, advocacy will be critical during the 2026 session year. Join us on March 17 for MTA's 2026 Capital Conference to engage directly with legislators on proposals that will impact your township (*turn to the inside back cover or visit michigantownships.org for details*). Together, we can make a difference.

Legislative lowdown

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

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

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

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

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

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

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

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

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

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

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

SB 145: Employment—Prohibits an employer from seeking or asking about certain information about a job

applicant's compensation history and credit history. *MTA monitoring.*

SB 161: Workers' compensation—Extends the presumption of causation of heart and respiratory diseases to certain members of police, fire and public safety departments. *MTA opposes.*

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

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

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

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

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

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

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

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

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

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

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

SB 319 & HB 5297: Collective bargaining—Requires minimum staffing levels within a bargaining unit to be a mandatory subject of collective bargaining. *MTA opposes.*

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

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

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

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

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

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

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

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

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

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

SB 691: Elections—Clarifies the definition of identification for election purposes to exclude mobile licenses. *MTA monitoring.*

SBs 685-690 & 699: Farmland preservation—Expands tax credits for land preservation. *MTA neutral.*

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

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

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

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

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

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

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

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

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

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

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

cities, villages and counties. *MTA supports.*

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

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

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

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

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

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

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

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

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

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

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

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

HB 4799: Property taxes—Requires the postmark date to be determining date

when property taxes are paid and other communications and notifications are provided by taxpayer. *MTA opposes.*

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

HB 5057: Housing—Mandates director of the state Construction Code Commission to discuss and recommend modifications to construction code to allow for triplexes, quadplexes, five-plexes or six-plexes in certain residential structures. *MTA monitoring.*

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

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

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

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

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

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

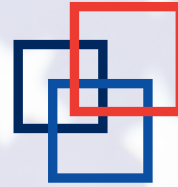
HB 5246: Property tax—Requires parcels used to cultivate marijuana to be classified as commercial real property under the General Property Tax Act. *MTA supports.*

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

Thank you

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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 michigantownships.org and click on "Friends of MTA" under the "Advocacy" tab, or call (517) 492-9236!



PATHWAY TO THE FUTURE



2026 MTA Annual Educational Conference & Expo

April 20-23 | Grand Traverse Resort

Registration opens Jan. 5





Join MTA this April as we embark on the ‘Pathway to the Future’

Michigan’s 1,240 townships are forging ahead with purpose—strengthening communities through collaboration, innovation and action. By working together, communities are better equipped to **address challenges, seize opportunities** and **drive lasting progress**. Through a shared commitment to growth and improvement, we can **build a strong, connected future**.




Gather with fellow township officials on this **pathway to education, networking and connection** at MTA’s 2026 Conference & Expo, held April 20-23 at the Grand Traverse Resort in Acme Township (Grand Traverse Co.). Nowhere else will you find an event of this magnitude and value for all who serve Michigan’s townships. We welcome you to **join us for three extraordinary days** that include a lineup of **more than 50 educational sessions** on topics selected to inspire you and improve your public service and your community, plus **Michigan’s largest municipal expo** with 100-plus local government vendors and invaluable time to **network with your township peers**.

We look forward to seeing you there!

Registration begins **Jan. 5**; housing opens **Jan. 27**.

Day 1

Monday, April 20

8:30 a.m.-12:30 p.m.	Assessors Renewal: Leadership by Design*
8:30 a.m.-4:30 p.m.	Defining Your Township's Land Use Future* (F-102)  
8:30 a.m.-5 p.m.	Understanding Assessing Basics*
9 a.m.-4 p.m.	Mapping the Money: Strengthening and Streamlining Financial Oversight* 
9:30 a.m.-4:15 p.m.	Legal Institute for Township Attorneys*
11:30 a.m.-6 p.m.	MTA Registration Center, Ticket Xchange & Friends of MTA (PAC) Booth Open <i>Registration items sponsored by BS&A Software, Inc., Fahey Schultz Burzych Rhodes PLC, Foster, Swift, Collins & Smith, PC, Hartleb Agency and Rosati, Schultz, Joppich & Amtsbuechler, PC; Ticket Xchange sponsored by webuildfun; novelty ribbons sponsored by Hubbell, Roth & Clark, Inc.</i>
5-6 p.m.	Volunteer Reception <i>(by invitation only; RSVP required) Sponsored by Miller Canfield</i>
8-11:30 p.m.	"3-D" Welcome Reception at McGee's 72 <i>Sponsored by Bendzinski & Co., Municipal Finance Advisors</i>

Day 2

Tuesday, April 21

7:30 a.m.-4 p.m.	MTA Registration Center & Ticket Xchange Open <i>Registration items sponsored by BS&A Software, Inc., Fahey Schultz Burzych Rhodes PLC, Foster, Swift, Collins & Smith, PC, Hartleb Agency and Rosati, Schultz, Joppich & Amtsbuechler, PC; Ticket Xchange sponsored by webuildfun; novelty ribbons sponsored by Hubbell, Roth & Clark, Inc.</i>
8-9 a.m.	Complimentary breakfast for all attendees & guests <i>Sponsored by Polimorphic</i>
9-10:15 a.m.	Opening Session <i>Sponsored by DTE; coffee service sponsored by Michigan CLASS</i>
10:15 a.m.-2:45 p.m.	MTA Expo, Bookstore & Friends of MTA (PAC) Booth Open
11:30 a.m.-12:30 p.m.	Township Business Solution Sessions 
11:45 a.m.-12:45 p.m.	TGA Graduate "Class of 2026" Luncheon  <i>(by invitation only; RSVP required)</i>
1-2:15 p.m.	Concurrent Educational Sessions
2:45-4 p.m.	Concurrent Educational Sessions
4-5:30 p.m.	Evening in the Expo Reception
7-10 p.m.	Par-Plan Fun Night at the Kentucky Derby <i>Sponsored by Michigan Township Participating Plan</i>

Day 3

Wednesday, April 22

7:30 a.m.-1:30 p.m.	MTA Registration Center and Ticket Xchange Open <i>Registration items sponsored by BS&A Software, Inc., Fahey Schultz Burzych Rhodes PLC, Foster, Swift, Collins & Smith, PC, Hartleb Agency and Rosati, Schultz, Joppich & Amtsbuechler, PC; Ticket Xchange sponsored by webuildfun; novelty ribbons sponsored by Hubbell, Roth & Clark, Inc.</i>
7:30-8:30 a.m.	Complimentary breakfast for all attendees & guests, <i>sponsored by Consumers Energy</i>
8:30-9:45 a.m.	General Session, featuring keynote address by Greg Bennick <i>Sponsored in part by Consumers Energy; coffee service sponsored by Michigan CLASS</i>
9:45 a.m.-1:30 p.m.	MTA Expo, Bookstore & Friends of MTA (PAC) Booth Open
10:30-11:45 a.m.	Concurrent Educational Sessions
11:45 a.m.-1:15 p.m.	Complimentary grab-and-go lunch in the Expo (<i>free for ALL attendees & guests!</i>) <i>Sponsored in part by Bauckham, Thall, Seeber, Kaufman & Koches, PC and Great Lakes Recreation; lunch beverage sponsored by Carlisle/Wortman Associates, Inc.</i>
1:15-2:30 p.m.	Concurrent Educational Sessions
3-4:15 p.m.	Concurrent Educational Sessions
6:30-9 p.m.	MTA Banquet <i>Entertainment sponsored in part by Acrisure; caricatures sponsored by Rehmann</i>
9-11 p.m.	Afterglow Reception <i>Sponsored by Acrisure</i>

9-10:30 a.m.

MTA Annual Meeting

Day 4

Thursday, April 23

conference highlights

Opening Session | Tuesday, April 21

We'll start the Conference on an inspiring and reflective note with our Opening Session. Join us as the MTA family gathers together to remember and honor our late 2025 MTA President **Harold Koviak**, whose wisdom and guidance inspired the **Pathway to the Future** theme for this week. After honoring Harold's lifetime of service to townships and unwavering dedication to MTA and its members, we'll continue this motivational morning with the always-moving presentation of colors and Township Parade of Flags, and recognize the Township Governance Academy graduating class of 2026 and inaugural Red Book Ready program recipients.



Our Opening Session will honor MTA's late president, and friend, Harold Koviak.

Attendees will also hear from MTA leadership, including **Kevin Beeson**, who has assumed the 2025 Association presidency, and Executive Director **Tom Hickson** on how township leaders can work together with vision and determination to help set their community, region and our state on the **Pathway to the Future**.



Beeson



Hickson

Sponsored by 

Coffee service sponsored by 

MTA Expo | Tuesday, April 21 & Wednesday, April 22

Michigan's largest municipal exposition offers a one-stop shop of township vendors and suppliers that can help you realize opportunities to provide even better programs, systems and services for your community. No where else will you find such a wide assortment of companies serving townships—from attorneys to engineering firms, software companies to environmental services—all there to help you discover ways to run your township more efficiently.



Don't miss the MTA Bookstore, where you'll find nearly two dozen publications geared exclusively to township government *and* save 15% off *all* MTA books! Stop by the Friends of MTA Booth, and learn more about how your contributions can help MTA support legislators who value township government.

On Tuesday from 4 to 5:30 p.m., enjoy an **Evening in the Expo Reception**—a casual networking opportunity with additional time to connect with exhibitors, who will have complimentary drink tickets to give to attendees. (*Cash bars will also be available.*)

Directional floor graphics sponsored by



Evening events include:

"3-D" Welcome Reception | Monday, April 20

Enjoy **Desserts, Drinks & Dancing** at McGee's 72.

Sponsored by 

Par-Plan Fun Night at the Kentucky Derby | Tuesday, April 21

We're off to the races! Don your finest derby wear (don't forget your hat!) and be transported to Churchill Downs, for an evening of horse racing-themed games—and a little friendly competition (plus beverages and hors d'oeuvres). Will you find yourself in the winner's circle?

Sponsored by 

Afterglow Reception | Wednesday, April 22

Keep the night going with music, drinks and dancing following the MTA Banquet.

Sponsored by 

There IS such a thing as a free lunch!

On Wednesday, from 11:45 a.m. to 1:15 p.m., **ALL attendees and guests can head to the MTA Expo to pick up a complimentary boxed lunch**, including sandwich, chips and beverage. (That means every meal on Wednesday is included with full-Conference and guest registrations! Lunch is also included for Wednesday-only registrants.) Enjoy your free lunch at seating in the Expo and take time to visit with exhibitors. *Thank you to lunch sponsors Bauckham, Thall, Seeber, Kaufman & Koches, PC and Great Lakes Recreation, and lunch beverage sponsor Carlisle/Wortman Associates, Inc.*

Sponsors
(as of Dec. 18, 2025)

Platinum



Gold



Custom websites
Annual Dinner Videos
Document Management

General Session | Wednesday, April 22

Leading a township is a lot like a juggling act—multiple priorities flying, new challenges popping up and the day-to-day responsibilities that never stop coming. Drawing on the conference theme, **Pathway to the Future**, this year’s keynote speaker **Greg Bennick** explores how consistency, cohesion and a shared commitment to your township can help your board stay balanced without dropping the ball. Bennick demonstrates how steady, intentional teamwork transforms challenges into opportunities and small, consistent actions turn emerging trends into real progress. Discover practical, forward-thinking strategies that make the path ahead feel exciting and achievable. Expect an energizing mix of insight, humor and hands-on inspiration designed to help local leaders move their service, and their township, forward confidently—together—on the **Pathway to the Future**.

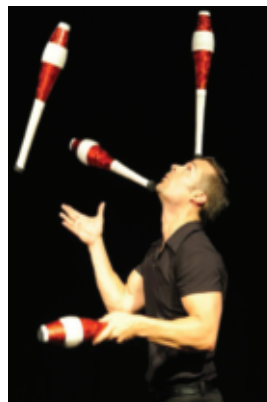


Sponsored in part by  **Consumers Energy**
Count on Us

Coffee service sponsored by  **Michigan CLASS**

MTA Banquet | Wednesday, April 22

Gather together for an evening of camaraderie and entertainment at MTA’s Annual Banquet, featuring a delicious dinner—and the company of more than 1,000 dedicated local officials and guests. We’ll honor important individuals who have made significant contributions to the Association and townships, including the year’s recipient of the “Spirit of MTA” award. Then, get ready to laugh, gasp and cheer as **Ivan Pecel** takes the stage, blending laugh-out-loud comedy with jaw-dropping juggling to create one unforgettable evening of entertainment.



NOTE: The MTA Banquet is included with full-Conference and guest registrations only. Additional tickets may be purchased using the registration form on page 10. Pre-select your seat on-site at the Ticket Xchange. Those with special dietary needs should contact Kristin at (517) 321-6467, ext. 230 or kristin@michigantownships.org at least two weeks before Conference.

Banquet entertainment sponsored in part by  **ACRISURE**

Caricatures sponsored by **Rehmann**
Ticket Xchange sponsored by  **WEBUILDFUN**

MTA Annual Meeting | Thursday, April 23

Take part in the final, but critically important, event of the Conference—our Annual Meeting. The business meeting for the Association, this morning event is your opportunity to help guide MTA’s future direction, as delegates cast their vote on proposed policies to be included in MTA’s 2026 Policy Platform (*only elected officials from member townships may vote*). In addition, attendees will participate in the installation of the 2026 MTA president and officers, and honor those officials who helped lead and shape the Association.

Start your mornings off right—and keep up your energy throughout the day!

Before heading in to the Opening Session on Tuesday and General Session on Wednesday, all attendees and guests can enjoy complimentary light breakfast and coffee (*sponsored by Polymorphic and Consumers Energy*). We’ll also have coffee during the Opening and General Sessions (*sponsored by Michigan CLASS*), and you can enjoy an extra pick-me-up with complimentary coffee available into the afternoon both days (*courtesy of The Mannik & Smith Group*).

More bang for your buck

This year’s Conference offers even more value for attendees, with **complimentary breakfast on both Tuesday and Wednesday AND lunch on Wednesday!** You’ll also be able to enjoy food and beverages at numerous events throughout the week, including:

- Drinks and desserts at the “3-D Welcoming Reception” on April 20, *sponsored by Bendzinski & Co., Municipal Finance Advisors*
- Select Business Solution Sessions, held over the lunch hour on April 21, include refreshments or lunch, *courtesy of MTA Allied Service Providers*
- Complimentary coffee during the Opening and General Sessions on April 21 and April 22, *sponsored by Michigan CLASS*, and throughout the morning and into the afternoon both days, *courtesy of The Mannik & Smith Group*
- Complimentary drink tickets available from vendors at the Evening in the Expo Reception on April 21
- Heavy hors d’oeuvres and drinks at Par Plan Fun Night on April 21, *sponsored by Michigan Township Participating Plan*
- Breakfast for all attendees and guests before the Opening Session on April 21, *sponsored by Polymorphic*, and before the General Session on April 22, *sponsored by Consumers Energy*
- **NEW!** This year, we are thrilled to offer lunch for EVERY attendee and guest on Wednesday in the Expo, *sponsored in part by Bauckham, Thall, Seeber, Kaufman & Koches, PC and Great Lakes Recreation*, and lunch beverage sponsored by *Carlisle/Wortman Associates, Inc.*
- A three-course meal at the banquet on April 22 (*One banquet ticket is included with full Conference and guest registrations. Purchase additional tickets on the registration form or on-site.*)
- Complimentary beverages at the Afterglow Reception following the banquet, *sponsored by Acrisure*

Silver           

general information

Attire—Business casual dress is appropriate for all events. Due to fluctuations in room temperature, MTA encourages you to bring a sweater or jacket for your comfort.

Cancellations & Substitutions—A Conference registration may be transferred to another individual from the same township or converted to Conference On-Demand access (if made by April 6, switch to on-demand access will receive refund of registration fee difference). Refund of the registration fee, less a \$25 administrative fee, will be made if written notice of cancellation is received by March 23. Written cancellation requests received from March 24 through April 6 will be subject to an administrative fee equal to one-half of the registration fee. Conference “no shows” or those who cancel after April 6 will be converted to Conference On-Demand access. No refunds will be given without extenuating circumstances. Hotel cancellation policies vary; see your reservation confirmation for details.

Confirmation & Credentials—A confirmation will be emailed upon registration (check your spam or junk mail folder if it does not arrive in your inbox). If you do not receive a confirmation within 48 hours of registering, email education@michigantownships.org. To add or update your email address, email database@michigantownships.org. The registration confirmation includes a personalized housing code that allows you to reserve a hotel room in MTA Conference room blocks at discounted rates. The housing website opens for attendees at 9 a.m. on **Jan. 27**. See pages 6-8 for details on reserving your hotel room. All attendees will receive an important “Know Before You Go” email approximately one week before the Conference with helpful event details and information.

Optional Activities—Pre-Conference educational events held on April 20 may be added to your Conference registration or purchased separately. Admission to the MTA Banquet on April 22 is included with main-Conference and guest registrations **ONLY**. Additional banquet tickets may be purchased while registering (see page 10) and on-site.

Parking & Shuttle Service—Parking is available free of charge at the Grand Traverse Resort and all hotels with MTA room blocks. Complimentary shuttle service (*sponsored in part by Traverse City Tourism*) will be provided to/from the resort and hotels with MTA room blocks during peak times Monday evening through Wednesday evening. Note that shuttle service will *not* run on Thursday. Details will be available on michigantownships.org/conference and in “Know Before You Go” information emailed to attendees prior to the event.

Photography Release—By registering for this event, attendees grant permission to MTA to utilize their image or likeness to promote MTA and our events. Attendees waive any right to inspect or approve the finished product(s), copy or other matter that may be used in connection therewith or the use to which it may be applied.

Registration—Conference registration opens **Jan. 5**. Attendees **MUST** register prior to booking your hotel room. Your confirmation will contain your personalized housing code, which is required to book your hotel room in MTA room blocks. Housing reservations open at 9 a.m. on Jan. 27. See pages 6-8 for additional information.

All attendees must check in at MTA Registration in the Tower Lobby (Lower Level) on Monday from 11:30 a.m. to 6 p.m., Tuesday from 7:30 a.m. to 4 p.m., and Wednesday from 7:30 a.m. to 1:30 p.m. There, you can pick up your registration materials (including credentials, bag and on-site program), purchase banquet tickets and get details on MTA Conference events.

Registration Rates—Registration rates for Conference delegates and their guests appear on page 10. Registrations must be faxed, postmarked or made online by March 23, 2026, to receive early-bird rates. For registrations received after March 23 but before April 6, regular rates apply. Registrations received after April 7 are subject to late registration rates.

Conference On-Demand: Can't make it in person? Purchase our “Conference On-Demand” package, which includes access to recordings of the Opening Session, General Session and Annual Meeting, and 10 select educational sessions, plus digital handouts, exhibitor information and discounted rates on MTA book orders. Recordings will be available following the event, and those who purchase will have one year to watch (and learn!). Note that sessions will *not* be live-streamed, and access is to recordings only. In-person Conference attendees can get even more education by adding on the “Conference On-Demand” package for just \$50! See page 11 for details.

Main Conference: Includes Tuesday and Wednesday educational sessions, Bendzinski’s “3-D” Welcome Reception, Opening Session, General Session, Expo, Par Plan Fun Night, MTA Banquet and Acrisure’s Afterglow Reception.

Pre-Conference classes: Includes that session’s handouts and meal(s). Additional fees are required; see page 12 for session descriptions. Rates appear on the registration form on page 10.

Single-day only: Includes that day’s educational sessions, meals, Opening or General Session, and Expo.

Guest: Includes admission to Bendzinski’s “3-D” Welcome Reception, Opening Session, General Session, Expo, Par Plan Fun Night, MTA Banquet and Acrisure’s Afterglow Reception. Registered guests may also use MTA shuttle service. *Note: Guests cannot attend any educational sessions or pre-Conference classes unless registered as an attendee.*

Special Needs—Attendees with special dietary or accessibility needs should notify Kristin at (517) 321-6467, ext 230 or email kristin@michigantownships.org at least two weeks prior to Conference.

Ticket Xchange—Select your seat for the MTA Banquet at the Ticket Xchange (*sponsored by webuildfun*), located near MTA Registration on Monday, or in the Governors’ Hall lobby Tuesday and Wednesday.

Getting to the Grand Traverse Resort

From Detroit area: Take I-75 north until you reach M-72 at Grayling (exit 254). Travel west on M-72 approximately 40 miles through Kalkaska into Acme Township. Turn right (north) onto U.S. 31 and drive a half-mile. The resort will be on the east (right) side of the road.

From Lansing area: Take U.S. 127 north, merging onto I-75. Take exit 254 at Grayling for M-72 west. Travel west on M-72 approximately 40 miles through Kalkaska into Acme Township. Turn right (north) onto U.S. 31 and drive a half-mile. The resort will be on the east (right) side of the road.

From southwest Michigan: Take I-94 to U.S. 131. Travel north to M-72 in Kalkaska. Go west on M-72 approximately 15 miles. Go north on U.S. 31 about a half-mile. The resort will be on the east (right) side of the road.

From northern Michigan/the Upper Peninsula: Take I-75 south to the U.S. 31 exit (toward Petoskey/Charlevoix). Continue to follow U.S. 31 south. The resort will be on the east (left) side of the road.



Come for the Conference, stay for the weekend

More than just the host for MTA's 2026 Annual Conference, the Traverse City region has so much to enjoy and experience in the springtime. Why not extend your stay, and take advantage of all that this northern Michigan playground has to offer? Come for the MTA Conference and stay a little while to see why *USA Today* called Traverse City one of the "10 Best Small Towns in America."

Hotels with MTA room blocks may extend discounted rates for Conference attendees who wish to spend a little more time in the Grand Traverse area. You must contact your hotel directly to add additional nights to your stay; extended reservations cannot be made via the MTA Housing Bureau.

Housing Reservations Procedures

Hotel reservations open at 9 a.m. on Tuesday, Jan. 27.

More than 800 rooms have been reserved for attendees at the Grand Traverse Resort and other area hotels. Each hotel offers unique amenities, free parking and discounted rates, and many offer additional perks like free breakfast and free WiFi! To reserve your hotel room in MTA's Conference room block, you must first register as a Conference attendee. This allows registrants priority access to rooms, and prevents filling the most desired hotels with "just in case" bookings for individuals who later opt not to attend. Your Conference registration confirmation contains your personalized housing code allowing one room per code. **IMPORTANT: All registration and housing confirmations will come from MTA or our housing bureau, Grand Connection; any third-party emails are fraudulent.**

For the fastest service and most up-to-date hotel availability, make your reservation online at grandconnection.com/mta2026.

Here's how it works:

- 1) Register for the Conference, beginning Jan. 5, online at michigantownships.org or send in your Conference registration form with payment via fax or mail.
- 2) Look for your confirmation email, which contains your personalized housing code. (Allow two to three business days after receipt for processing of faxed or mailed forms.)
- 3) Beginning Jan. 27 at 9 a.m., visit grandconnection.com/mta2026, select "Conference Attendee," then enter your last name and personalized housing code to reserve your room online. You may also fax or mail completed forms to the MTA Housing Bureau (online reservations via the housing bureau are recommended for best availability). **NOTE:** Forms received without a housing code will **NOT** be processed. Housing forms received before 9 a.m. on Jan. 27 will not be processed until after 10 a.m. that day. (See housing reservation form on page 8 for additional instructions.)

Housing Confirmation

The MTA Housing Bureau will provide a confirmation of your hotel reservation. Those booking via MTA's secure housing website, grandconnection.com/mta2026, will receive an instant email confirmation; allow up to two weeks for faxed or mailed reservation forms. A complete mailing address, phone number and credit card to guarantee the room are required to process housing requests. Most hotels allow pre-payment by check; instructions will be provided on your hotel confirmation. **Do NOT send checks to MTA or the housing bureau; checks must be sent directly to your confirmed hotel.**

Housing Changes & Cancellations

All hotel cancellations and changes on or before April 15, 2026, must be made in writing by mail, fax or email to the MTA Housing Bureau, or visit grandconnection.com/mta2026 and select the "Change Hotel" option. Confirmation of your revision(s) will be sent to you within one week. If you do not receive confirmation, call the MTA Housing Bureau at (616) 785-6027, ext. 34. After April 15, cancellations or changes should be made directly with your hotel. Cancellation policies vary; see your reservation confirmation for details. Late cancellations or early departures may result in penalties.

IMPORTANT: If you do not show up for the first night of your reservation, your entire reservation will be cancelled and you will be charged a cancellation fee in accordance with your assigned hotel's policy. Please see your hotel confirmation for details.

REMEMBER: Make your reservations by March 26, 2026, to ensure availability and discounted rates.

NOTE: A three-night minimum stay is required at the Grand Traverse Resort & Spa.

where to stay

Host hotel: Grand Traverse Resort

100 Grand Traverse Village Blvd., Acme Township

The Grand Traverse Resort offers spectacular service, diverse accommodations and a warm “up north” atmosphere that will make you feel right at home. Amenities include: in-room coffee, five restaurants and lounges, free WiFi, room service, gallery of shops, business center, indoor pool/hot tub and water playground, spa and fitness center.

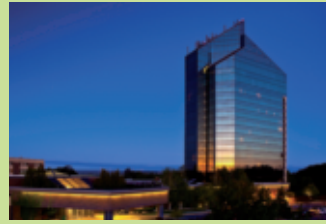
THREE-NIGHT MINIMUM STAY REQUIRED

Cancel by March 27 to avoid a \$25 fee; cancellations made less than 72 hours prior to arrival may incur additional fees.

Check-in: 4 p.m.

Check-out: 11 a.m.

Parking: Complimentary self-parking; valet parking available (currently \$15/night)



Available room types & rates

(Rates are per night, plus taxes and resort fee)

Hotel or Tower: \$171*

Studio condo: \$155

One-bedroom condo: \$191

Two-bedroom condo: \$225

Three-bedroom condo: \$265

Four-bedroom condo: \$415

Five-bedroom condo: \$615

Resort fee is \$18.95 per room per night. Current taxes are 5% local assessment and 6% state sales tax.

*Additional charge for triple/quad occupancy.

Additional Options

Sleep Inn & Suites, 5520 U.S. 31 North., Traverse City

1.5 miles to Grand Traverse Resort, free shuttle provided

Rate: \$112 (king or 2 queens) or \$122 (king suite)

Check-in: 4 p.m.

Check-out: 11 a.m.

Amenities include: free on-site parking, WiFi and hot breakfast buffet; in-room coffee; fitness room; indoor pool/whirlpool; and microwave/fridge in select rooms.

Cancel by April 17 to avoid penalty.

Cherry Tree Inn & Suites, 2345 U.S. 31 North, Traverse City

3.2 miles to Grand Traverse Resort; free shuttle provided

Rates: \$122-\$152* + \$15/night resort fee (king or 2 queens)

Check-in: 4 p.m.

Check-out: 11 a.m.

Amenities Include: free parking, WiFi and hot breakfast; in-room coffee; kitchenettes in most rooms; heated indoor pool/whirlpool; fitness room; 24-hour front desk; and Sweet Shoppe.

*Additional charge for triple/quad occupancy.

Cancel at least 72 hours prior to arrival date to avoid penalty.

Pointes North, 2211 U.S. 31 North, Traverse City

3.4 miles to Grand Traverse Resort; free shuttle provided

Rate: \$139 + 5% service fee (king or 2 queens)

Check-in: 4 p.m.

Check-out: 11 a.m.

Amenities include: free parking, WiFi and continental breakfast; mini-fridge/microwave; and in-room coffee.

Cancel by April 17 to avoid penalty.

Avid Hotel, 1942 U.S. 31 North, Traverse City

3.8 miles to Grand Traverse Resort; free shuttle provided

Rate: \$117 (king or 2 queens)

Check-in: 3 p.m.

Check-out: 11 a.m.

Amenities include: Just opened in 2024, offers simple, modern rooms; free on-site parking, WiFi and hot breakfast; 24-hour free coffee in lobby; 24-hour market; fitness room; heated indoor pool; and business center.

Cancel at least 24 hours prior to arrival date to avoid penalty.

For up-to-date hotel availability, visit grandconnection.com/mta2026.

Make your reservations by March 26, 2026, to ensure availability and discounted rates.

ParkShore Resort, 1401 U.S. 31 North, Traverse City

4.3 miles to Grand Traverse Resort, free shuttle provided

Rate: \$92.99-\$112.99* + 4% resort fee (king or 2 queens)

Check-in: 4 p.m.

Check-out: 11 a.m.

Amenities include: free on-site parking, WiFi and continental breakfast; in-room coffee; mini-fridge; heated indoor pool/whirlpool; room service available; and on-site restaurant/lounge.

Cancel at least 48 hours prior to arrival date to avoid penalty.

*Additional 3.5% fee if using a credit card for payment.

Baywatch Resort, 1529 U.S. 31 North, Traverse City

4.5 miles to Grand Traverse Resort, free shuttle provided

Rate: \$98 + 7% resort fee (king or 2 kings)

Check-in: 4 p.m.

Check-out: 11 a.m.

Amenities include: free parking, WiFi and breakfast; in-room coffee; mini-fridge/microwave; fitness center; and business center. Pet-free and smoke-free, including outdoor areas.

Cancel at least 72 hours prior to arrival date to avoid penalty. Early departure fees may also apply.

Hampton Inn, 1000 U.S. 31, Traverse City

4.6 miles to Grand Traverse Resort; free shuttle provided

Rate: \$132

Check-in: 3 p.m.

Check-out: 11 a.m.

Amenities include: free parking, WiFi and hot breakfast; in-room coffee; indoor pool and fitness center; and business center.

Cancel at least 48 hours prior to arrival to avoid a penalty.

Note: All rates are for single/double occupancy; additional guests in the room may incur an extra fee (varies by hotel).

Rates shown are per night, and do not include local/state taxes or resort fees where applicable. Current taxes include 5% local assessment and 6% state sales tax, applicable at all hotels. For additional details on room types available, visit michigantownships.org/conference (click on “Housing” under “General Information”).

housing reservation form

Guest Information *(Please use one form per room.)*

ARRIVAL DATE

DEPARTURE DATE

NAME

TOWNSHIP

COUNTY

MAILING ADDRESS

CITY/STATE/ZIP

DAYTIME PHONE

EMAIL

CHECK HERE IF TAX EXEMPT

Housing Code

To register for housing, you must first register for the Conference and receive a personalized housing code (enter below). Forms sent without a housing code will NOT be processed. See page 6 for details.

Housing code: _____

Accommodations

Please indicate hotel name and type of room requested (see page 7 for hotel details):

1st choice hotel: _____

2nd choice hotel: _____

3rd choice hotel: _____

Name(s) of additional guests in room: _____

Special requests (barrier-free, etc.): _____

Every effort will be made to accommodate special requests. You will be notified in advance if your request cannot be accommodated. For suite reservations, contact kristin@michigantownships.org or call (517) 321-6467, ext. 230.

State Sales Tax Exemption

All guests must pay 5% local taxes. To be eligible for state sales tax exemption, you must:

- (1) Check the "tax exempt" box in the Guest Information section above.
- (2) Complete the Michigan Sales & Use Tax Certificate on page 9, and provide upon check-in. (If sending payment to the hotel prior to the Conference, include a completed certificate with payment.)
- (3) Pay your hotel expenses by township check or township credit card.

Room Guarantee Method

A credit card is required to guarantee your reservation. No charges will be posted to the card until check-in. See individual hotel policies if you plan to pre-pay by township check or credit card. **Note:** A charge may be applied for reservations cancelled without proper notice or for early departures.

MasterCard VISA Discover American Express Check here if this is a township credit card.

Card Number

Expiration Date

CSV (3-digit code)

Print Cardholder's Name

Signature

**Housing opens at 9 a.m.
on Jan. 27**

Save time, register online at:
grandconnection.com/mta2026

Or, fax your completed form to:
(616) 600-4499

(NOTE: Submitting a form more than once or using more than one method could result in a double booking.)

Housing Questions:

Grand Connection

(616) 785-6027, ext. 34

(8:30 a.m. to 5 p.m. weekdays)

Note: No reservations will be taken by phone.

REMEMBER: Make your reservations by March 26, 2026, to ensure availability and discounted rates.

Payment Details

Guests will be asked to provide a credit card at check-in for incidentals at most hotels; some may accept a cash deposit. Contact your assigned hotel directly for details.

For those pre-paying by township check, checks must be received at most hotels least three days prior to your arrival date, but not before April 2, 2026. Some hotels require checks 7-14 days prior to arrival; please see your hotel confirmation for details.

Note: All guest name(s) should be provided on the stub to ensure payment is applied to the correct reservation(s), and your tax exemption form should be included with the check, if paying with township funds.

Cancellation policies vary by hotel; check your confirmation details to avoid a penalty. Early departures may also incur a fee.

If you do not show up for the first night of your reservation, your entire reservation will be cancelled and **you will be charged a cancellation fee, which varies by hotel.** Please double check your confirmation to ensure your arrival and departure dates are correct.

NOTE: Housing forms received prior to Jan. 27 at 9 a.m. will NOT be processed until after 10 a.m. that day.

ALL forms must include a housing code.

Michigan Sales and Use Tax Certificate of Exemption

This exemption claim should be completed by the purchaser, provided to the seller, and is not valid unless the information in all four sections is complete. Do not send a copy to Treasury unless one is requested.

SECTION 1: TYPE OF PURCHASE

Check one of the following:

- A. One-Time Purchase
Order or Invoice Number: _____
- C. Blanket Certificate
Expiration Date (maximum of four years): _____
- B. Blanket Certificate. Recurring Business Relationship

The purchaser completing this form hereby claims exemption from tax on the purchase of tangible personal property or services purchased from the seller named below. This claim is based upon: the purchaser's proposed use of the property or services; OR the purchaser's exempt status.

Seller's Name and Address

SECTION 2: ITEMS COVERED BY THIS CERTIFICATE

Check one of the following:

- All items purchased.
- Limited to the following items: _____

SECTION 3: BASIS FOR EXEMPTION CLAIM

Check one of the following:

- For Lease. Purchaser will lease the property and elects to pay tax based on rental receipts. Enter sales tax license or use tax registration number: _____
- For Resale at Retail. Enter Sales Tax License Number: _____
- Direct Pay - Authorized to pay use tax on qualified transactions directly to Michigan Treasury under account number: _____

The following exemptions DO NOT require the purchaser to provide a number:

- Agricultural Production. Enter percentage: _____%
- Government Entity (U.S. or its instrumentalities, State of Michigan or its political subdivisions), Nonprofit School, Nonprofit Hospital, Church or House of Religious Worship (circle type of organization)
- Contractor (provide *Michigan Sales and Use Tax Contractor Eligibility Statement* (Form 3520)).
- For Resale at Wholesale.
- Industrial Processing. Enter percentage: _____%
- Nonprofit Internal Revenue Code Section 501(c)(3), 501(c)(4), or 501(c)(19) Exempt Organization.
- Nonprofit Organization with an authorized letter issued by Michigan Department of Treasury prior to July 17, 1998 (sales tax) or June 13, 1994 (use tax).
- Rolling Stock purchased by an Interstate Motor Carrier.
- Other (explain): _____

SECTION 4: CERTIFICATION

I declare, under penalty of perjury, that the information on this certificate is true, that I have consulted the statutes, administrative rules and other sources of law applicable to my exemption, and that I have exercised reasonable care in assuring that my claim of exemption is valid under Michigan law. In the event this claim is disallowed, I accept full responsibility for the payment of tax, penalty and any accrued interest, including, if necessary, reimbursement to the vendor for tax and accrued interest.

Business Name		Type of Business (see codes on page 2)
Business Address		City, State, ZIP Code
Business Telephone Number (include area code)		Name (Print or Type)
Signature	Title	Date Signed

conference registration form

REGISTER EARLY
AND SAVE \$\$\$

Save time! Register online at
michigantownships.org

Registrant Information *(Please photocopy this form to register additional attendees.)*

NAME _____ NICKNAME FOR BADGE _____

TITLE _____ TOWNSHIP _____ COUNTY _____

EMAIL _____ DAYTIME PHONE _____

SPECIAL NEEDS (DIETARY, ACCESSIBILITY, OTHER) _____

Registration Options	Early-bird rate <i>(by March 23)</i>	Regular rate <i>(March 24-April 6)</i>	Late rate <i>(after April 6)</i>	Subtotal
Main Conference—Attendee (Tuesday, April 21–Thursday, April 23) <i>Registrants can add Conference On-Demand for just \$50! See “Additional Options” below.</i>	\$400	\$425	\$475	
Conference On-Demand only <i>Access to recordings of 10 educational sessions and three main-stage events.</i>	\$150	\$150	\$150	
Pre-Conference sessions (Monday, April 20) Select session:				
<input type="checkbox"/> Assessor’s Renewal (8:30 a.m. to 12:30 p.m.)	\$100	\$125	\$150	
<input type="checkbox"/> Defining Your Township’s Land Use Future (8:30 a.m. to 4:30 p.m.)	\$125	\$150	\$175	
<input type="checkbox"/> Understanding Assessing Basics (8:30 a.m. to 5 p.m.)	\$125	\$150	\$175	
<input type="checkbox"/> Mapping the Money (9 a.m. to 4 p.m.)	\$125	\$150	\$175	
Single-day only				
<input type="checkbox"/> Tuesday, April 21 only <input type="checkbox"/> Wednesday, April 22 only <i>(Does NOT include banquet ticket)</i>	\$215	\$240	\$290	
Legal Institute for Township Attorneys (Monday, April 20, 9:30 a.m. to 4:15 p.m.)	\$246	\$271	\$321	
Guest registration (April 20–23; includes banquet ticket) Guest name: _____	\$92	\$92	\$112	
Additional Options				
Extra banquet ticket <i>(ticket included with main Conference & registered guests ONLY)</i>	\$76	\$76	\$96	
Conference On-Demand add-on (for registered Conference attendees only) <i>Access to 13 recorded sessions! See page 11 for more details.</i>	\$50	\$50	\$50	
<p>Rates shown are for member registrations made online, or postmarked, faxed or emailed, by deadline. Non-members, contact MTA for rates. PLEASE NOTE: Guests may NOT attend any educational sessions unless registered as an attendee. See page 5 for registration rate descriptions.</p> <p><i>Note: It is the position of MTA Legal Counsel that only elected and appointed township officials and personnel registration and fees can be paid for with township funds. Township checks/credit cards CANNOT be used to pay guest fees.</i></p>				TOTAL: _____

Payment Information

Check enclosed; check # _____ OR Credit card (MasterCard or VISA) Invoice township (MTA members **ONLY**)
(Make checks payable to MTA.)

Card Number _____ Expiration Date _____ CSV (3-digit code) _____


Print Card Holder’s Name _____ Signature _____


Send completed forms to MTA, P.O. Box 80078, Lansing, MI 48908, email rebecca@michigantownships.org, or fax to (517) 321-8908.
Register online (starting Jan. 5) at michigantownships.org. Need registration assistance? Contact (517) 321-6467, ext. 226.

conference on-demand

Can't spare the time or make the date? Prefer the convenience of online learning from your home or office? You can still get the inspiration and key education with our **Conference On-Demand package!** We're recording the most popular portions of our Conference, which will be available following the event, so you can watch and learn at your convenience. This includes recorded access to **10 educational sessions** (plus digital handouts!) and the **three main-stage events** to watch on-demand for one year after purchase (recordings will be available in May). Please note that sessions will *not* be live-streamed. Turn to page 10 to register today and we'll email you all the details on availability and how to access the recordings.

This valuable package also **allows in-person attendees to get even more education!** If you're planning to attend but already know you can't possibly catch every session that interests you, you can purchase the Conference On-Demand add-on for just \$50.

From the Main Stage (see pages 3-4 for descriptions; look for the )
Opening Session, General Session and Annual Meeting

Key Breakout Sessions (see pages 13-18 for descriptions; look for the )

We're recording 10 sessions covering timely township topics, so you'll get the important education and information that you need, when it fits your schedule.

Sessions* include:

- Building a Better Community Now
- AI: Helpful or Headache?
- FOIA in the Digital Age
- It's Not IF You'll be Hacked, It's When
- Mind the Gaps: Where Audits End and Board Oversight Begins
- Principles of Plain-Language Documents
- The Power of Partnership: Driving Local Growth
- Situational Awareness: Recognizing Dangerous Behavior
- The Missing Pieces: Completing Your State Reporting Requirements
- Zoning Strategies for Affordable Housing

**Subject to change.*

Session recording assistance provided by



The Conference On-Demand package also includes:

Discounts on MTA publications—

Browse the nearly two dozen publications geared exclusively to township government in the online MTA Store, and save up to 15% on MTA books when you order before July 31!

MTA Expo info—Receive a listing (including contact information) of MTA Expo vendors who can offer tools and services to streamline programs, systems and services within your community. From attorneys to engineering firms, software companies to environmental services, these vendors are available to help you discover ways to run your township more efficiently.

Questions about Conference?

Call MTA at (517) 321-6467 and use the extensions listed below or email:

Registration information/changes

Rebecca Popoff..... Ext. 226 or rebecca@michigantownships.org

Housing, special needs & volunteers

Kristin Kratky Ext. 230 or kristin@michigantownships.org
For questions related to hotel reservations, call (616) 785-6027, ext. 34.

Educational sessions

Shelley Cardenas Ext. 251 or shelley@michigantownships.org

Expo & sponsorship

Ashley Maher..... Ext. 254 or ashley@michigantownships.org

Parade of Flags

Jenn Fiedler..... Ext. 229 or jenn@michigantownships.org

Conference On-Demand & Conference app (app sponsored by WMI)

Dawson Bishop Ext. 241 or dawson@michigantownships.org

Stay connected during the Conference, with complimentary WiFi, sponsored by



Volunteers needed!

Would you like to get more involved in the 2026 MTA Annual Educational Conference, while also providing a service to your colleagues? MTA is seeking township officials to serve as sergeant-at-arms (SAA), ambassadors and other roles during the Conference.

For more information or to volunteer, visit michigantownships.org/conference and click on the "Volunteer" link. Details will be sent to interested individuals in February.

pre-conference classes

Separate registration fees apply. Register for pre-Conference sessions using the registration form on page 10. Room locations and event details will be provided in a “Know Before You Go” email sent prior to the event.

Monday, April 20

Excellence in Governance

MTA’s Township Governance Academy (TGA) goes beyond board meetings and budgets, enhancing your leadership skills and motivating you to take on the challenges and opportunities unique to those serving as township public servants. Regardless of your position with the township or amount of experience, the Academy will move you to a higher level of performance and make your service to your community more effective—and more rewarding. You don’t have to be enrolled in TGA to attend the pre-Conference class (described below). If you decide to enroll within six months after this class, credit will be applied retroactively.



8:30 a.m. to 4:30 p.m.

Defining Your Township’s Land Use Future



F-102—6 credits; includes continental breakfast and lunch

What do you value in your community? What threatens those qualities you value and how can you protect it? In this session, attendees will learn about issues that must be confronted if your township’s planning efforts are to be successful. Review the role that the township board and your community play, and discover strategies for making effective land use decisions that will benefit your community well into the future. You’ll discover how to balance property rights with public interest, and get a better understanding of when, why and how your master plan should be reevaluated. Examine the purpose, process and legal requirements of your township’s master plan, and walk away with insights into a broad range of day-to-day and emerging land use issues.

Speakers: Catherine Kaufman, Seth Koches and Michael Bila, MTA Legal Counsel, Bauckham, Thall, Seeber, Kaufman & Koches, PC

8:30 a.m. to 12:30 p.m.

Assessors Renewal: Leadership by Design

Includes continental breakfast

Approved by the State Tax Commission (STC) for four hours of assessors elective credit

Just as the Mackinac Bridge rose from vision, planning and precise engineering, effective assessment administration is built on strong leadership and intentional design. Using the Mighty Mac as a guiding metaphor, this course ties timeless leadership principles with real-world responsibilities to help you span challenges, connect communities and create a solid structure that will endure. Explore how to rely on your “support cables”—advisors, peers and partners—to steady your office through changing times while staying within legal and ethical boundaries. And like the bridge’s rigorous maintenance program, you’ll learn preventative practices to keep your assessment operations strong and resilient. *Speaker:* Shila Kiander, Michigan Advanced Assessing Officer, Director, Mecosta County Equalization

8:30 a.m. to 5 p.m.

Understanding Assessing Basics

Includes continental breakfast and lunch

Satisfies STC training requirement for all uncertified assessing support staff

This class ensures your assessing team meets the biennial training requirement for all noncertified staff (those who engage in assessment roll development, field work or provide assessment roll information to the public) and prepares your township to pass the state’s assessment roll audit. Get an in-depth review of assessing fundamentals and enhance your understanding of the functions of the assessing office to ensure your township’s assessing process runs smoothly. Explore valuation concepts, taxable and assessed value, board of review, equalization and more. *Speakers:* Will Gast, Education Coordinator, Property Services Division, Michigan Department of Treasury; and Jocelyn Isenberg, STC Executive Director

9 a.m. to 4 p.m.

Mapping the Money: Strengthening and Streamlining Financial Oversight



Includes continental breakfast and lunch

Learn practical strategies for strengthening internal controls, spotting inefficiencies and uncovering opportunities for improvement. We’ll start with the fundamentals of process mapping—a structured, visual technique that helps you clearly see how your financial operations actually flow. This allows you to identify every step and decision point, and quickly recognize potential risks, control gaps and areas ripe for streamlining. It’s an eye-opening tool every township should have in its toolbox. We’ll walk through real-world scenarios and practical examples showing how townships are using this process to improve accuracy, accountability and efficiency. In the afternoon, apply what you’ve learned to your own township processes. You’ll leave with practical tools, clear next steps and a customized process map—ready to share with staff and board members alike.

Speakers: Heather Farmer, CGFM, Senior Manager; Rod Taylor, Senior Governmental Consultant; and Bethany Verble, CPA, CFE, CBPA, Senior Manager, Maner Costerisan, PC



9:30 a.m. to 4:15 p.m.

Legal Institute for Township Attorneys

Includes continental breakfast and lunch

Connect with fellow municipal attorneys from across the state to discuss changes, updates and other trends affecting township government. MTA’s annual Legal Institute is the premier educational event for attorneys who serve Michigan’s townships. Your attendance keeps you informed on legal news and changes that impact your local government clients. Register on page 10; detailed registration materials will be mailed in January and available at michigantownships.org. *Moderator:* Rob Thall, MTA Legal Counsel, Bauckham, Thall, Seeber, Kaufman & Koches, PC


educational sessions

Our educational sessions are designed for township elected and appointed officials and your entire township team, from communities of all sizes, to enhance your knowledge, skills and effectiveness as a leader, regardless of your level of experience. Topics address statutory duties, and a variety of concepts, trends and current issues in township government. Sessions that are part of the Conference On-Demand package are denoted with a  (session recording assistance provided by Shumaker Technology Group). Sessions with a  fulfill requirements in MTA's Red Book Ready program.


Schedule is subject to change. Consult your program on-site for the final schedule.

Tuesday, April 21

Business Solution Sessions 11:30 a.m. to 12:30 p.m.


These sessions, presented by  MTA Allied Service Providers, provide information about various aspects of products and services available to assist townships.

Total Client Solutions


From all forms of insurance to cybersecurity, payroll, mortgages and more,  Acrisure has the expertise, experience and advanced technology to help you find the right solutions to conquer what's next. Learn available solutions for all your township's business needs.

Speakers: Megan West, Client Advisor, Public Entity Practice Group, and Jack Schmitz, Client Advisor, Employee Benefits & TPA Sales, Acrisure

Powering Michigan's Future: Approaching Data Center Growth

Learn about Michigan's energy future, the impact of  Consumers Energy, data centers and load growth, and the investments shaping a more resilient grid. Gain insights on how Consumers Energy is preparing to power continued growth, the emerging landscape of data centers and AI—and what it means for energy demand, strategic investments to modernize the grid and enhance reliability, and practical ways your township and its residents can reduce costs and meet energy-savings goals. Speaker: Lauren Snyder, Senior Vice President and Chief Customer & Growth Officer, Consumers Energy


What Would Your Board Do? Interactive Township Case Studies

In this session, you'll step into the role of a township board and run a fictional township through a year's worth of real-world decisions. 

Municipal attorneys will guide you through commonly faced case studies—controversial rezoning requests, heated public comment, sensitive employee issues and broad Freedom of Information Act requests. You'll vote on what your board would do, see how your choices stack up against other officials, and then find out how those decisions line up with Michigan law and best practices. Leave with concrete ideas and strategies you can bring back to your next meeting.

Speakers: Municipal attorneys from Fahey Schultz Burzych Rhodes PLC

Does the Township Need to Act? Hot Legal Topics Facing Townships in 2026

Gain a practical  perspective on some of the hottest topics facing townships, including wind and solar energy, the latest on zoning, land use and other issues that may arise. *While anyone may attend this session, snacks are provided to the first 100 who RSVP to jleuvoy@fosterswift.com.*


Speaker: Michael Homier, Shareholder, Foster, Swift, Collins & Smith, PC

Communicating Your Holistic Retirement Package

Explore how employers can design and promote comprehensive retirement benefits to attract, retain and support employees throughout their careers. Learn how to benchmark township offerings, communicate value effectively, and leverage tools like total compensation statements and pre-boarding practices. 

Speakers: Representatives from Municipal Employees' Retirement System of Michigan


Inspect Your Playground Like a Pro!

Everything you need to know to keep your playground safe. Gain instruction on performing proper playground maintenance and inspections, specific do's and don'ts on how inspections should be conducted, 

what to look for and how not to make bad maintenance decisions.

Speaker: Lori Burton, Senior Risk Control Field Representative, Michigan Township Participating Plan

Data In or Data Out?

Data centers are the new  novel land use popping up throughout the Midwest, including in Michigan. Is your community ready for them? And what are the considerations involved with evaluating this land use? Learn about the regulations your township should consider adopting to address this new wave of development.

Speaker: Attorney from Mika Meyers

Concurrent Educational Sessions 1 to 2:15 p.m.

Beyond Minutes and the Money

This session is designed to help township clerks and treasurers navigate today's trends and empower you with practical tools and insights to lead effectively in today's changing township environment. We'll review key governance and compliance issues, share best practices and explore leadership trends that go beyond daily tasks to focus on the bigger picture of township success.

Speakers: Judy Bigney, Liaison, and Shelly Schneider, Associate, MTA Member Information Services Department

Crystal Ball Conversations: Aligning Dollars with Dreams

Peer into the future of your township! Are your spending decisions shaping the community you—and your residents—truly want? Get a crystal ball view of your township's priorities and rethink where your resources are going so you can spend smarter. You'll walk away with fresh insights, a clearer vision and a more intentional approach to building a community people are proud to call home. Speaker: Cindy Dodge, Owner, LOR Consulting

Hot Issues for Township Fire Departments

Providing emergency and fire protection services for your community may be one of the more complicated (and critical) services your township provides. This session brings clarity to the challenges that come with protecting your township and your firefighters. Gain insights into the latest training requirements and certifications, and explore strategies for prioritizing physical and mental health. You'll also learn methods for building and maintaining a strong team of dedicated firefighters.

Speaker: State Fire Marshal Thomas Hughes, Bureau of Fire Services, Michigan Department of Licensing and Regulatory Affairs

Insights from Inside the Capitol

Join MTA's Government Relations team for a timely and engaging update on what's ahead in 2026—from the governor's agenda and legislative leadership to MTA's top priorities—as well as an inside view of the political landscape. Explore the latest conversations at the Capitol on critical issues affecting your township, including property tax reform, revenue sharing, economic development, election and more. Gain insight into emerging challenges, how the 2026 election year will shape legislative outcomes, and what these developments mean for your community and residents. You'll also learn how your voice and experiences can help influence policy decisions impacting townships across the state.

Speakers: MTA Government Relations Staff

It's Not IF You'll be Hacked, It's When

Cybersecurity isn't just an IT issue, it's a leadership challenge. In today's world, bad actors don't need hacking expertise, they can wreak havoc with basic tools, bad intent and a willingness to commit a crime. Your township needs more than firewalls—you need a plan. Learn how a little planning goes a long way and walk away with insights to guide your community through the chaos with composure and confidence.

Speaker: Josh Cook, Partner, Data Privacy and Security Practice Group, Prince Lobel

Mind the Gaps: Where Audits End and Board Oversight Begins

Fraud prevention starts at the top, and your township board plays a pivotal role in setting the tone. While audits are important, they don't catch every risk. We'll break down the board's responsibilities,

where audits help (and don't), and key policy best practices to strengthen internal controls. Leave with actionable steps to enhance oversight, recognize red flags and foster a culture of accountability.

Speakers: Tyler Baker, CPA, Senior Manager, and Bethany Verble, CPA, CFE, CBPA, Senior Manager, Maner Costerisan, PC

Powering Forward: A Guide to Renewable Energy Projects

Explore the latest developments in renewable energy, including how Public Act 233 of 2023 continues to reshape the siting of large projects. MTA Legal Counsel will break down MTA's sample workable ordinances, providing real-world examples and practical advice for what works and what to watch for as you regulate in your community.

Speakers: Rob Thall and Seth Koches, MTA Legal Counsel, Bauckham, Thall, Seeber, Kaufman & Koches, PC

Structural Integrity: Best Practices in Assessment Administration

A well-run assessing department is the backbone of fair, efficient local government. Learn how to streamline processes that ensure accuracy and transparency in your township's property assessments. From policies and procedures to communications and deadlines, we'll review practical concepts for strengthening your township's assessing team.

Speaker: Shila Kiander, MAAO, Director, Mecosta County Equalization

The Perfectly Imperfect Leader

Leadership is messy, challenging and often feels like you're making it up as you go. The pressure to have all the answers and appear flawless is exhausting—and impossible. Perfection doesn't inspire people, authenticity does. Learn how to embrace your imperfections and expand your influence and confidence. Together, we'll explore how authenticity beats perfection and help you turn curiosity into courage to expand your impact.

Speaker: Shaina Lane, PCC, CEC, CPCC, Speaker, Author, Coach

The Policy Blueprint for Reducing Township Risk

Clear policies and procedures are the backbone of safe operations and regulatory compliance. They strengthen decision-making, reduce risk and support effective emergency response. We'll use practical, real-world examples from the places where risk likes to hide—

special events, emergency services and general operations—to help you develop guidelines that work. Walk away with tools to protect your township from financial loss, reputational harm and potential legal headaches.

Speaker: Patrick Nelson, Risk Control Operations Lead, Michigan Township Participating Plan

Concurrent educational sessions

2:45 to 4 p.m.

BS&A Payroll Efficiencies

Managing payroll in a municipal setting can be complex, but BS&A's payroll module makes the process more accurate and efficient. Discover key efficiencies including automated time sheet imports, direct general ledger posting, built-in tax filing and streamlined benefit tracking.

You'll learn how to reduce duplicate entries, minimize manual calculations and improve compliance while still maintaining detailed audit trails and reporting for your township needs.

Speakers: Angie Ginebaugh, Associate, Maner Costerisan, PC; and a representative from Human Resource Management Services

Building Your Bench: Bringing New People into the Game

Struggling to bring new people—or any young faces or voices—into your township programs? You're in good company. Many townships wrestle with getting fresh energy onto their township team. Join us for a few practical ideas that could spark involvement and open the door to the next generation. You'll even hear from a fresh face about what pulled her in—and what your township can do to make getting involved irresistible.

Speakers: Michael Selden, MTA Director of Member Information Services; and Rachel Crowther, Trustee, Courtland Township (Kent Co.)

Is Your Township #NSFW? Employment Law Issues in the Social Media Age

Facebook and TikTok and OnlyFans—oh my! Online platforms like these are increasingly being used by employees to share content, express opinions and even earn extra income, both on and off duty. Get up-to-speed on the latest issues facing municipal employers and what you can do to keep your policies current and your township protected.

Speaker: Heather Sumner, Attorney, Rosati, Schultz, Joppich & Amtsbuechler, PC

Power Plays: PA 233 Lessons from the Field

Public Act 233 of 2023 has reshaped how townships plan and permit utility-scale renewable energy projects. Don't miss this discussion weighing the pros and cons of different pathways. From permitting options to project proposals and technologies, we'll review what works and what doesn't. You'll learn practical lessons to help your township choose the best path for its renewable energy future.

Panelists: Tom Hammond, Trustee and Planning Commission Liaison, Saline Township (Washtenaw Co.); Catherine Kaufman, MTA Legal Counsel, Bauckham, Thall, Seeber, Kaufman & Koches, PC; Madeleine Krol, Clean Energy Land Use Specialist, University of Michigan Center for EmPowering Communities; and John Lazet, Supervisor, Vevay Township (Ingham Co.)

Protecting Inland Lakes and Natural Shorelines

Dive into the tools that keep Michigan's inland lakes healthy and wade through key regulations, protection strategies and best practices for local officials. This session highlights essential approaches for watershed management, planning, zoning and financing to ensure clean, vibrant lakes—now and for generations to come.

Speakers: Jo Latimore, PhD, Director, MSU Extension Center for Lakes and Streams, Senior Academic Specialist, Aquatic Ecology and Outreach, Department of Fisheries and Wildlife, Michigan State University; and Mary Reilly, AICP, Government and Community Vitality Educator, MSU Extension

QuickBooks Hacks & High-Fives

Ready to level up your QuickBooks game? Don't miss this lively panel of seasoned super-users as they spill their favorite shortcuts, time-savers and "why didn't I know that?!" tricks. This upbeat, collaborative session invites QuickBooks users of all levels to swap tips, share laughs and discover smarter ways to handle township finances. Come for the hacks—stay for the helpful (and fun) conversation!

Moderator: Cindy Dodge, Owner, LOR Consulting

Situational Awareness: Recognizing Dangerous Behavior

In an era of evolving threats, staying alert isn't optional, it's essential. This practical, eye-opening session will sharpen your ability to read your surroundings and

recognize concerning behaviors before they escalate. Explore environmental risks in township fieldwork—such as walking on or through private property—as well as at community events like farmers markets and festivals. We'll also offer insights into potential threats in and around your township hall.

Speaker: Mike Wierenga, Co-founder, Two The Rescue, LLC

The Leadership Ripple: Small Stones, Big Waves

In municipal leadership, it's often the quiet, consistent actions—not just the major decisions—that create the greatest impact. Explore how everyday behaviors of local leaders shape culture, trust and community well-being. Through real-world examples and practical takeaways, The Leadership Ripple invites municipal leaders to recognize their unique power to influence lasting change—one small, intentional act at a time.

Speaker: Marilynn Semonick, Chief Exploration Officer, The Success Studio

The Power of Partnership: Driving Local Growth

Learn how township officials can use collaborative tools to create vibrant economic corridors. This session will explore practical tools like downtown development authorities and tax increment financing, tackle common cooperation hurdles, and provide you with strategies to foster growth while maintaining your local identity.

Speakers: Seth Koches and Rob Thall, MTA Legal Counsel, Bauckham, Thall, Seeber, Kaufman & Koches, PC

Wait, Where Does It Say That? Laws, Rules and Online Resources

AI can only get you so far, but Michigan townships are truly unique, and the information you need on what your township may and must do is based in Michigan and federal laws and rules. In a real-life "pathway to the future," the old wall of law books has been replaced by online resources to help townships understand the laws and state agency rules that provide and govern township authority, and to help you better understand your specific township's finances and operations. This informative session will tour a variety of state, federal and other helpful websites and online tools.

Speaker: Catherine Mullhaupt, MTA Staff Attorney

Wednesday, April 22

Concurrent educational sessions
10:30 to 11:45 a.m.

Budget Like a Pro: Practical Tips and Tools

Budgeting isn't just about balancing numbers—it's about aligning resources, priorities and transparency to serve your community. This session will walk through township budgeting requirements and best practices, then introduce some budgeting software that will simplify the process, improve accuracy and enhance decision-making. Attendees will leave with both a roadmap for effective budgeting and a hands-on look at technology that makes it easier.

Speakers: Rod Taylor, Senior Governmental Consultant, Maner Costerisan, PC; and Nick Cousino, Accounting Technician, Delhi Charter Township (Ingham Co.)

Building a Better Community Now

What you envision for your township's future won't happen by accident, it's built step by step and decision by decision. Building on the concepts outlined in his Conference keynote, Greg Bennick explores how leading with consistency brings authenticity to your work and momentum to your goals. He'll show you how to keep your eye on mission critical and resist the allure of distraction. Come ready to be inspired, laugh a little and leave with a few new tricks to keep juggling all your township's priorities in the air and your future goals firmly within reach.

Speaker: 2026 MTA Conference Keynote Greg Bennick



Effective & Efficient Code Enforcement

Townships can enforce ordinances through violation letters, notices and citations. Regardless of the method, code enforcement can become costly and time consuming. Looking for tips on making code enforcement less demanding on your time and budget? Don't miss this review on how to initiate enforcement cases, the evidence needed to prosecute the violation and the role an ordinance enforcement officer can play in the process.

Speakers: Jacob Witte and David Szymanski, Attorneys, Fahey Schultz Burzych Rhodes PLC; and Doug Kuhlman, Zoning Administrator & Code Compliance Officer

Fields of Opportunity: Agritourism & the Right to Farm Act

As agritourism grows, townships are seeing increased demand for local flavors and unique on-farm experiences. This session will provide an in-depth look at the Right to Farm Act and how it governs farm events, farmers markets, wedding barns and more. We will also break down important new legal developments affecting townships.

Speakers: Catherine Kaufman and Michael Bila, MTA Legal Counsel, Bauckham, Thall, Seeber, Kaufman & Koches, PC

Firehouse Rules: Employment Law for Paid On-Call Firefighters

Many townships utilize paid on-call firefighters to manage fire suppression in a cost-effective manner while opening opportunity for valuable service to the community. Paid on-call firefighters create a unique set of challenges in employment law, including questions about whether they are volunteers or employees, how and when to pay them, and the application of the Earned Sick Time Act. Join us as we discuss the ins and outs of working with paid on-call firefighters.

Speakers: Chad Karsten and Thomas Forgione, Attorneys, Fahey Schultz Burzych Rhodes PLC

FOIA in the Digital Age

The Freedom of Information Act (FOIA) has gone high-tech—and so have the questions that come with it. This refresher breaks down how the FOIA has been amended and how court decisions provide guidance to navigate today's digital FOIA landscape. Explore electronic records from the impact of electronic requests to secure ways to share digital records, including what retention and fee calculations look like in a world of inboxes and cloud folders. Plus, pick up practical tips for handling those repeated or supersized FOIA requests.

Speaker: Kathryn Zoller Stegink, Attorney, Mika Meyers

Legal Lessons Learned the Hard Way

Every township makes mistakes—but some are more costly than others, leading to stressed officials, angry residents and tense meetings. Review common municipal missteps and misunderstood rules, and get practical tips for staying

vigilant and turning down the heat when tensions run high during meetings. Walk away better prepared to prevent small issues from becoming big problems.

Speaker: Seth Koches, MTA Legal Counsel, Bauckham, Thall, Seeber, Kaufman & Koches, PC

Retrofitting Strategies to Build Your Tax Base

No matter where your community is on the spectrum of age of development, there is more opportunity than you might think to encourage investment that can increase your community's quality of life, housing opportunity and tax base. Townships throughout Michigan are creating strategies to retrofit areas where development has already occurred to preserve the rural spaces that residents value and optimize investments in infrastructure. We'll examine the efforts of Plainfield Charter and Ada Townships (Kent Co.) and Oshtemo Charter Township (Kalamazoo Co.) to strategically guide growth in a way that builds value and supports township services, reduces sprawl and provides for the lifecycle needs of residents.

Speaker: Suzanne Schulz, FAICP, Practice Leader, Progressive Companies

Sharing the Pipes: A Neighborly Look at Regional Infrastructure

Think of regional infrastructure as a big neighborhood project—everyone wants clean water, reliable sewer service and room to grow, but the real magic happens when communities decide how to share. Learn how communities in northwest lower Michigan are teaming up across boundaries. We'll explore the range of Michigan Act 425 Agreements for infrastructure expansion, analyze patterns within opportunity zones and discuss the impact for economic development.

Speakers: Robert Carson, AICP, Regional Director of Community Development, and Zach Vega, AICP, Community Planner, Networks Northwest

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Concurrent educational sessions 1:15 to 2:30 p.m.

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Access Granted: What You Need to Know about New ADA Website Requirements

The deadline is approaching to implement new rules on making your website compliant with the Americans with Disabilities Act (ADA). A

professional website developer and MTA Legal Counsel break down what it means to make a website "accessible" and just how costly it can be to ignore the new rules. Learn best practices and simple, actionable steps to ensure compliance by the 2026-2027 deadlines.

Speakers: Michael Bila, Attorney, Bauckham, Thall, Seeber, Kaufman & Koches, PC; and Kyle Shumaker, President, Shumaker Technology Group

Behind Closed Doors: What Your Board Needs to Know About the Evolving OMA

Closed sessions can be one of the most confusing—and scrutinized—parts of the Open Meetings Act (OMA). Don't miss this practical overview of the act, with a focus on when—and how—a public body may properly enter closed session. We'll walk through the most common closed-session scenarios, frequent compliance pitfalls and real-world examples that can trigger public criticism or legal challenge. Walk away with concrete guidance to conduct meetings confidently, protect attorney-client communications and maintain public trust.

Speaker: Alexandra Page, Attorney, Rosati, Schultz, Joppich & Amtsbuechler, PC

Elections Update

Step into the latest election landscape with a clear, concise briefing from the state Bureau of Elections. This annual session cuts through the noise to deliver what's new, what's changing and what you need to know right now. Get expert guidance, practical insights and answers to your most pressing questions. Walk away informed, confident and ready for the year ahead.

Speaker: Kristi Dougan, Training and Elections Assistance Section Manager, Michigan Bureau of Elections, Michigan Department of State

Holding the Tension When We Disagree

Disagreements are inevitable, it's how we handle them that make the difference. Explore practical strategies for keeping discussion on track when opinions clash. Learn techniques for staying calm and communicating clearly when tensions run high. Walk away with tools to turn conflict into collaboration.

Speaker: Susan Radwan, Owner, Leading Edge Mentoring

Millages: Understanding How Property Taxes Fund Your Township

Townships are primarily funded by property taxes, including general law voted or allocated operating millage or charter township millage, as well as extra-voted millages for lawful township purposes. Whether you are in a large or small general law or charter township, you need to understand how your property taxes work—from how to use property taxes along with other lawful options for funding township programs and services. *All* township board members are involved in making strategic choices for funding the township's budget; join us for a discussion of the factors you need to consider.

Speaker: Catherine Mullhaupt, MTA Staff Attorney

The Missing Pieces: Completing Your State Reporting Requirements

Get a comprehensive overview of the additional state reporting requirements that must be completed alongside your township's annual financial statements, including the essential F-65 report. You'll learn about each required state report, their purposes, deadlines, and how to properly prepare and submit them to ensure compliance with the state.

Speakers: Heather Farmer, CGFM, Senior Manager, and Adam Frost, Manager, Maner Costerisan, PC

Updating and Maintaining Your Township's Water and Sewer Infrastructure

This informative session combines the financial expertise of both municipal advisors and bond counsel. We'll begin by demonstrating how utility rate studies can offer insights into your township's water and wastewater improvement costs and provide tips for rate management and capital spending, including the impact of Michigan's Lead and Copper Rule. A discussion on options for financing lead service line replacement and infrastructure improvements, including USDA Rural Development and the State Revolving Fund, rounds out the session.

Speakers: Steven Mann, Attorney, Miller Canfield; and Andy Campbell, CPA, Municipal Financial Advisor, Bendzinski & Co.

Wage and Hour Basics: Getting Pay Right, Every Time

Although most townships process payroll "the way it's always been done," it may not be right! Learn when you must pay employees (including paid on-call staff!), what the basic requirements of minimum wage and overtime calculations are, when compensatory or flex time can be utilized (safely!) and much more from employment law experts.

Speakers: Helen "Lizzie" Mills and Kayla Seger, Attorneys, Fahey Schultz Burzych Rhodes PLC

What Changes Are Proposed for the MTA Policy Platform

With input from fellow township members across the state, learn about the proposed 2026 Policy Platform from a panel of MTA directors who serve on the MTA Legislative Policy Platform Committee. Committee chairs will discuss the proposed changes and receive feedback from members attending.

This session will allow you to learn the rationale behind the proposed changes as well as get questions addressed prior to the Annual Meeting, where the proposed policy platform will be formally adopted.

Speakers: Members of the MTA Board of Directors and MTA Government Relations Staff

Zoning Strategies for Affordable Housing

Discover strategies for expanding your township's housing options without sacrificing local character. We'll review practical zoning approaches that align with your township's size and infrastructure, and offer insights into crafting ordinances that encourage housing diversity and support affordability while thoughtfully addressing common concerns. We'll explore proven approaches—such as accessory dwelling units, lot-size flexibility and mixed-use districts—along with solutions like brownfield housing amendments, community land trusts and land banks.

Speaker: Wayne Beyea, JD, AICP, and Trent Cunningham, Attorneys, Fahey Schultz Burzych Rhodes PLC

Concurrent educational sessions

3 to 4:15 p.m.

AI: Helpful or Headache?

Artificial intelligence (AI) is the talk of the town, but how do you know when AI is helpful and when it might land you in hot water? Join MTA Legal Counsel as we explore the good, the bad and the downright tricky sides of using AI. We'll review pros, cons, common pitfalls and practical strategies for managing AI-generated submissions from residents and using AI to improve your township. You'll walk away practical do's and don'ts, guardrails to protect your township and a clearer view of whether AI fits your situation.

Speaker: Michael Bila, Attorney, Bauckham, Thall, Seeber, Kaufman & Koches, PC

A Sign of the Times: How Does Your Sign Ordinance Stack Up?

As businesses look for new ways to stand out and residents get more creative with expressing their views, communities are seeing bigger, brighter and more creative signs than ever before. How do you decide what's allowed within your township's borders? We'll help you navigate the new court cases that make trying to formulate a constitutional sign ordinance and enforcement program a moving target. Don't miss this review of the latest legal guidelines when it comes to commercial and residential signs.

Speaker: Matthew Zalewski, Attorney, Rosati, Schultz, Joppich & Amtsbuechler, PC

Community Approach to Crisis Intervention

Crisis Intervention Team (CIT) programs are community-based efforts that bring together law enforcement, mental health professionals and advocates along with other partners to improve community response to mental health crises. How can your township help strengthen these partnerships and improve crisis response in your community? Join us and find out! Learn about the development of foundational elements necessary for true crisis response reform and how it can help your community.

Speakers: Kevin Fischer, Executive Director, and April Switala, Director of Programs, Crisis Intervention Team International, Michigan

Funding Township Roads

Learn what options are available to your township to fund and finance road improvements. Explore funding through road millages, special assessments and voter-approved bonds. The options, and benefits, of partnering with your road commission will also be discussed.

Speaker: Steven Mann, Attorney, Miller Canfield

Future-ready Board

Is your board prepared for today’s challenges and tomorrow’s risks and opportunities? Learn strategies for assessing risk, fostering teamwork and developing governance practices that promote resilience, innovation and long-term success. Walk away with practical tools to ensure your board is not just prepared for the future—it’s shaping it.

Speaker: Susan Radwan, Owner, Leading Edge Mentoring

Is it Fun Accounting or Fund Accounting? Why Can’t it Be Both!

Review the fundamentals of fund accounting, which is used to ensure

transparency, accountability and legal compliance. Join us as we break down the different types of funds and the five categories of fund balance to explain how revenues and expenditures are recognized. You’ll gain a deeper understanding of government accounting, including how to read your township’s financial reports, ask the right questions and make informed fiscal decisions.

Speakers: Angie Ginebaugh, Associate, and Heather Farmer, CGFM, Senior Manager, Maner Costerisan, PC

Managing Civil Rights Complaints

Both the public and your township employees have the right to file complaints against your township for perceived violations of civil rights. These can range wildly from a complaint from a resident about law enforcement interactions to a township employees’ concerns about how they’ve been treated at the township. Learn basic complaint management to best position the township to avoid and, if necessary, respond to these investigations and

survive the administrative agency processes.

Speakers: Helen “Lizzie” Mills and Chad Karsten, Attorneys, Fahey Schultz Burzych Rhodes PLC

Principles of Plain-Language Documents

Cut through the clutter! This session will help you sharpen your plain-language skills so your contracts, policies and ordinances say what you mean. We’ll share practical techniques for saying more with less, and making documents concise, enforceable and easy to understand. You’ll walk away ready to simplify complex clauses, avoid common pitfalls and reduce misinterpretation before it begins.

Speaker: Laura Genovich, Attorney, Foster, Swift, Collins & Smith, PC



Join the Parade!

The Township Parade of Flags will kick off MTA’s 2026 Annual Conference’s Opening Session on Tuesday, April 21.

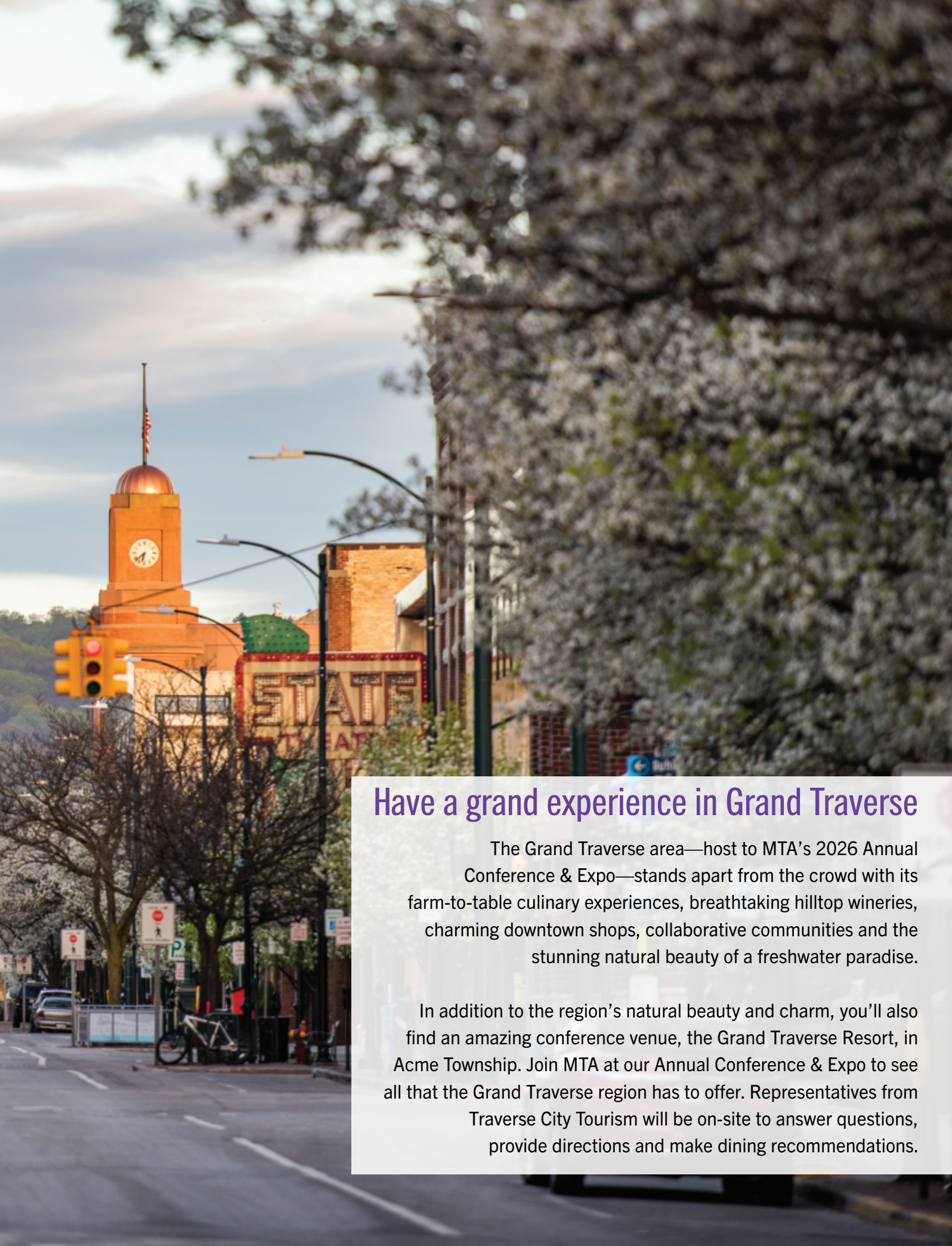
Register today to take part in the Parade—what some attendees call “the most inspirational part of the Conference!” To register, email your interest to jenn@michigantownships.org or fax this form to (517) 321-8908 by April 6, 2026. Information and instructions will be emailed to all Parade participants prior to Conference.

Township/County _____

Contact Person _____

Email Address _____

Questions? Contact Jenn Fiedler at jenn@michigantownships.org or (517) 321-6467, ext. 229.



Have a grand experience in Grand Traverse

The Grand Traverse area—host to MTA’s 2026 Annual Conference & Expo—stands apart from the crowd with its farm-to-table culinary experiences, breathtaking hilltop wineries, charming downtown shops, collaborative communities and the stunning natural beauty of a freshwater paradise.

In addition to the region’s natural beauty and charm, you’ll also find an amazing conference venue, the Grand Traverse Resort, in Acme Township. Join MTA at our Annual Conference & Expo to see all that the Grand Traverse region has to offer. Representatives from Traverse City Tourism will be on-site to answer questions, provide directions and make dining recommendations.

Revenue sources playbook

Funding strategies for providing fire and EMS services

Happy Valley Township has a problem. The Public Act 57 of 1988 fire and emergency medical services (EMS) authority that the township and several other local units were either members of or contracted with is dissolving. Perceived issues of fairness in the funding formula, as well as changing population numbers and aging residents, have drastically impacted overall costs, response times, staffing and satisfaction with the long-standing department.

What can they do?

It is not unusual for a joint department to have a “lifespan,” and members do come and go, so it is very common for townships and other local governments to be faced with complicated choices for a much-needed service.

It is important to note, however, that no local government in Michigan is required to provide fire protection or emergency medical services. No one is guaranteed to have those services available to them. Of course, we all want and need those services, and most townships, cities and villages, and some counties are involved one way or another in providing one or both. There may even be some privately owned and operated EMS services that can be considered under a contract or joint operating agreement. But it is important for a township board to understand that **you have options**—in fact, you may be forced to look at options that may differ from what you’ve got currently.

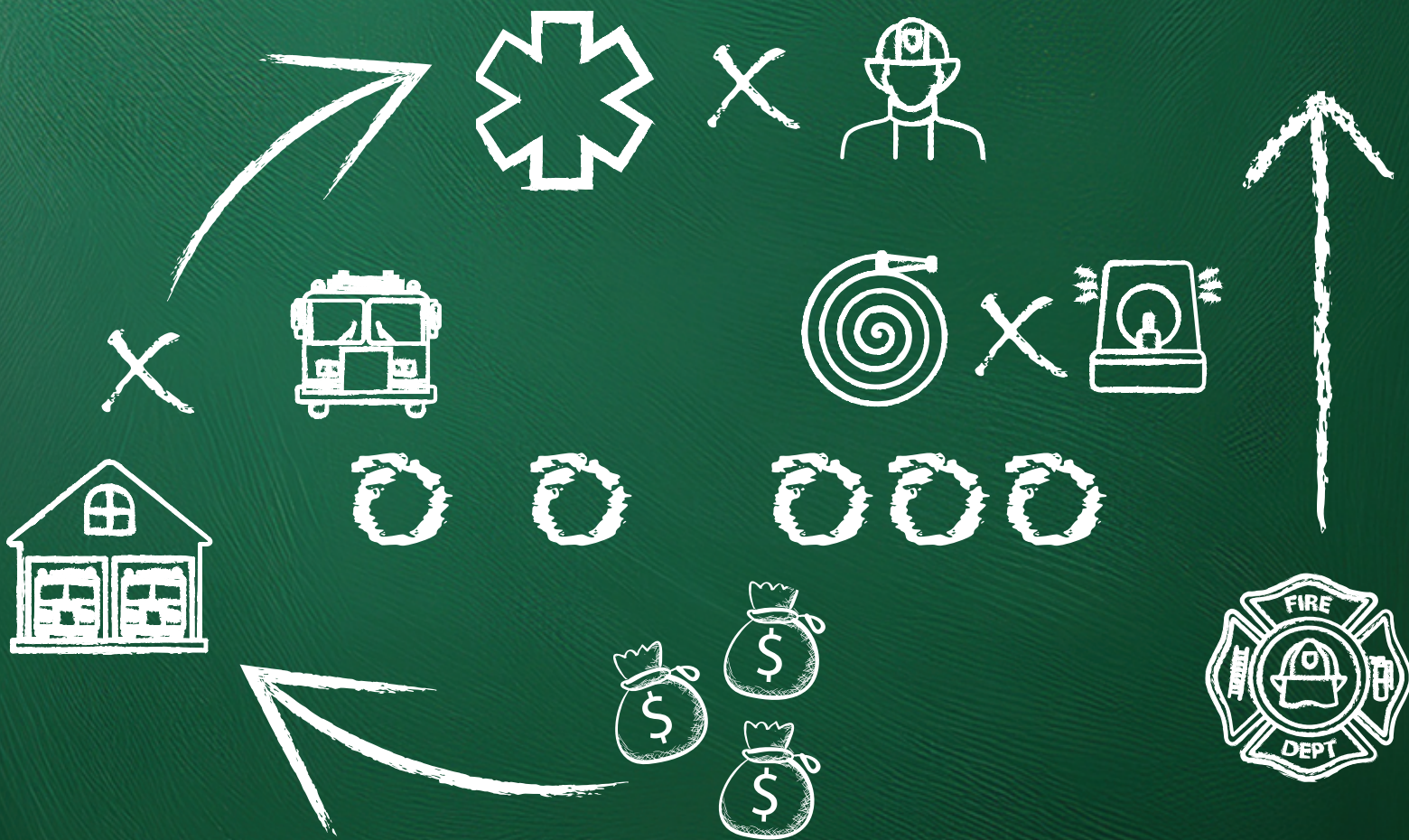
Gone are the days . . .

The time-honored approach of a volunteer, on-call fire department, which then evolved to also provide emergency medical responses, is rapidly becoming unsustainable—at least in its current dependency on community members being able to be “toned out” from their jobs and homes, due in large

part to the cohort of “Baby Boomers” and their “Millennial” successors “aging out” or unable to take time from their jobs or family responsibilities.

Even if a township has been happy with its own—or joint—volunteer department, the need to have trained (*and continuously trained*), certified and available staff, not only at the chief or officer level, and ever-expanding liability issues will require townships to consider a part-time or full-time “career” department with employees serving and being paid for specified hours or shifts at the station. This may not be an easy transition, because many volunteer fire departments have served as a “beating heart” for the community, but evolving circumstances may require most township boards to come up with a new plan. Fortunately, there are multiple options and factors you can consider as a board in deciding what fits your township’s specific needs, community support, and available or workable revenue sources.

*Note: This article is not a comprehensive review of ALL revenue sources available to a township. This article will focus on the revenue sources **where the township board has the choice and decision-making authority on which revenue sources to use, alone or in combination, based on the specific township’s needs and circumstances: general operating revenues, property taxes, special assessments and fees.***



What can townships provide?

A township can only do what a statute (state and/or federal law) authorizes or requires it to do.

There **are** statutes authorizing both general law and charter townships to provide fire services and emergency medical services:

- **The Police and Fire Protection Act**, PA 33 of 1951, MCL 41.801, *et seq.*, authorizes townships to own and operate a fire department, alone or jointly, to purchase or contract for fire protection, and to purchase and maintain fire protection equipment. This act also sets forth provisions regarding the establishment of a special assessment to fund such equipment and operations.
- **The Charter Township Act**, PA 359 of 1947, MCL 42.1, *et seq.*, authorizes a charter township to provide a fire department in that part of the township located outside the corporate limits of villages. (MCL 42.13)
- **The Emergency Services to Municipalities Act**, PA 57 of 1988, MCL 124.601, *et seq.*, authorizes two or more counties, cities, villages and townships to incorporate an authority for the purpose of providing fire protection services, emergency medical services, police protection, and any other emergency health or safety services designated in the articles of incorporation to the incorporating municipalities. An authority may adopt its own cost recovery fee ordinances and may levy a voter-approved millage within the authority's limits. (MCL 124.612)

What is the level of desired fire and/or EMS services?

There are many ways a township could choose to provide fire or EMS, or combined services.

Currently, emergency medical services are a mainstay of many fire departments, but they are separate services, subject to different “controls” and training/certification. Before the creation of emergency medical services (*originally as “paramedics” in the 1970s—shout-out to “Emergency!” fans*), fire departments put out fires. But with many iterations tested over the years, now a fire department may include both firefighters and emergency medical technicians (EMTs), including adding levels of cross-training so firefighters are also EMTs. With the success of fire prevention and protection programs, fires are typically the smallest proportion of a fire department’s responses, and even accident/rescue responses have been overtaken by types of medical “transport” or “life support” runs, driven by aging populations and loss of rural and suburban hospitals, requiring more distant transport.

A township board will need to decide what level(s) of fire and/or EMS service it wants to provide, before it can determine how it will decide to provide it.

How to provide—alone or with others?

A major question for a township board is choosing their preferred way to respond to the existing and projected local needs.

cover story



In a PA 57 of 1988 emergency services authority, all incorporating municipalities have the same authority as members and are represented on the authority board, which administers and operates the department.

This can be fraught with emotions because, not only is the township going to need funding, which will come primarily from **property owners** in the township and, in some cases, requiring **voter approval**, it may also require tough decisions to break with long-standing traditions and employee or board members' often emotional connections to a fire department viewed as part of the township's heritage and identity. Sometimes board members self-limit their potential options due to strong community opposition. And that can be an individual township board's choice.

But eventually, the world may move on, so planning long-term to soften the blow and involving the community in understanding the issues and making decisions, including with experts and trained facilitators, may help.

The options for a township to provide fire and/or EMS services can be very different—with different revenue options—depending on whether a township wants to be:

Either the provider:

- **Single provider—township owns and operates own department**

Pros: The township has all the costs and responsibility as “owner, operator and employer.” Most options for control over services, facilities and staff. Board has any lawful option(s) for covering costs, with board authority for budgeting, pay, staffing.

Cons: Administrative and employer responsibilities for employees, payroll, Unemployment Insurance and Workers' Compensation costs, training and equipment costs, liability insurance.

- **Single provider that contracts out its services—township serves other units**

Pros: Same as above, but the township is now receiving revenue (contractual payments) from client unit(s), which might allow for the providing township to reduce its own costs or upgrade service.

Cons: Same as above but may require additional staffing and costs due to covering larger service area. Must negotiate with and be responsive to client unit(s), which may have different expectations regarding response times, costs, etc.

- **Joint provider—township jointly operates department with other unit(s)**

Pros: Same as above but now sharing costs with other unit(s), which might allow for the providing township to reduce its own costs or upgrade service.

Cons: Same as above but may require additional staffing and costs due to covering larger service area. Must negotiate with and work with other unit(s), which may have different expectations regarding response times, costs, etc. May complicate “chain of command” or staffing, including creating confusion as to who is actually the employer or pays bills, etc.

- **Township is an incorporating “member” of a PA 57 of 1988 authority:**

A township may be an incorporating municipality (“member”) of a PA 57 emergency services authority. An “incorporating municipality” is one of the original municipalities that incorporated the authority (MCL 124.602), or a municipality that later joins an existing authority through an amendment to the authority's articles of incorporation, with approval by the legislative body of the new unit AND the legislative body of each of the existing incorporating units (MCL 124.603).

Pros: All incorporating municipalities have the same authority as members and are represented on the authority board, which administers and operates the department.

Cons: Similar to other joint endeavors, the municipalities may have different expectations regarding response times, equipment needs, costs, etc. May create friction if municipality feels the administrative board is not responsive to concerns, putting responses to other municipalities before the township, or increasing “price” unfairly. *These issues may still come up if the incorporating member units don't understand the nature of the authority or their relationship to it. The incorporating member units will have representatives on the authority board, but perceptions can persist that one unit is “in charge.”*

Or the client:

- **Client of single provider(s)—township contracts for service from one or more separate providers**

Many townships contract for service, and many contract with multiple providers, especially when a township has different areas within the township that pose different problems regarding access or response time (*large township equal in size to multiple single townships, or an area of the township is separated by a lake, river or other geography*) or has different service needs or frequency (*one area primarily rural/agricultural versus heavily populated suburban or urban areas*).

Pros: Paying a contractual amount for service, not responsible for administration, employment, facilities or liability.

Cons: Misunderstanding relationship and expecting to have say in administration, etc. Must negotiate contract(s) and work with the provider unit(s), which may have different expectations regarding response times, equipment needs, costs, etc. May create friction if client feels provider is not responsive to concerns, putting responses to other clients before the township, or increasing “price” unfairly.

- **Client of joint provider(s)—township contracts with a joint department**

A township may contract with a department owned and operated by a joint entity created by intergovernmental agreement.

Pros: Paying a contractual amount for service, not responsible for the joint department’s administration, employment, facilities or liability.

Cons: Must negotiate with and work with the provider unit(s), which may have different expectations regarding response times, equipment needs, costs, etc. May create friction if client feels provider is not responsive to concerns, putting responses to other clients before the township, or increasing “price” unfairly.

- **Township is NOT an incorporating “member” of a PA 57 of 1988 authority but contracts with the authority:**

An authority may also enter into contracts with a city, village or township that is not an incorporating municipality, for a period not exceeding 30 years, except that the charges for services under a contract with a nonincorporating municipality may be greater than the charges to an incorporating municipality and shall be subject to change from time to time without notice. (MCL 124.608)

Pros: Paying a contractual amount for service, not responsible for the joint department’s administration, employment, facilities or liability.

Cons: Along with the ability of the authority to charge more for a contract with a “non-member” unit, it can change the costs at any time without notice—a recipe for frustration! The township must negotiate with the authority board, which may have different expectations regarding response times, equipment needs, costs, etc. May create friction if client feels provider is not responsive to concerns, putting responses to other clients before the township, or increasing “price” unfairly.



What we have here . . . is a contract

It is not uncommon for township board members and staff to find themselves confused by what a “contract” is—including knowing whether you have one.

In the law, a contract is (at least) two parties agreeing to give or do something to or for each other, in exchange for “consideration” (money or “in-kind” property or service).

There are a lot of fancy titles like “agreement,” “intergovernmental,” “shared services,” “articles of incorporation,” “franchise,” “memorandum of understanding” or “compact,” or it may be in the form of a township ordinance. But a contract is a contract is a contract. If one “side” is agreeing to compensate the other “side” to do or provide something in exchange, that’s a contract.

Townships are authorized by law to contract to buy or sell property. They are authorized to employ people. They are authorized by law to perform different functions or services—and to contract to receive or provide some of those functions or services. If a township is authorized by law to do something, it can probably contract with someone else to do it for the township.

In the private sector, a contract may be verbal. But in the public sector, it **MUST** be a written contract. At a minimum, a township board must approve it in a public meeting and document that in the minutes—but also the contract must document that the township has statutory authority to do it and the township is receiving equal or better value in return for the service, property or payment it is providing to ensure it is a lawful expenditure.

Whenever a township is considering a contract, it must work with its attorney for specific guidance on whether a township is authorized by law to do the subject of the contract, but also to ensure that the language in the contract is correct, lawful and protects the township’s interests. And that is especially important when a township is considering contracting with someone else to provide fire or emergency medical services or to do the providing. Everything involved in these types of agreements exposes the township to legal liability—under the contract itself, but also regarding the types of services being provided.

You should also work with your liability insurance carrier, which may have a risk management department with former fire service and law enforcement staff, along with attorneys, who can help evaluate pros and cons.

cover story



The need to have trained (*and continuously trained*), certified and available staff and ever-expanding liability issues will require townships to consider a part-time or full-time “career” department with employees serving and being paid for specified hours or shifts at the station.

- **Township IS a “member” of a PA 57 authority BUT also contracts with:** A PA 57 authority may also enter into a contract with any incorporating municipality for the provision of emergency services in the incorporating municipality for a period not exceeding 30 years (*possible reasons might be differences in the needs or services for that municipality compared to those of the other incorporating municipalities—or each one wants different level or types of services*). The emergency services may be established or funded in conjunction with any municipal emergency services, and any municipal emergency service may be delegated by contract to an authority. *The charges specified in a contract shall be subject to increase by the authority, if necessary, in order to provide funds to meet its obligations.* May still create friction if client feels provider is not responsive to concerns, putting responses to other clients before the township, or increasing “price” unfairly.

What different types of ‘joint entities’ are allowed?

Several Michigan laws authorize individual townships to join with other municipalities and governments to **jointly provide** fire and EMS services.

Note: The following **joint** intergovernmental agreements are a bit different from **contracting** with another unit under PA 33 or with a PA 57 authority, because in the following types of **joint entities or endeavors, both or all parties get to negotiate the “form” of the resulting joint department or the provisions of the contract**, and as long as the result is lawful, they have latitude in what they agree to. Compare that to municipalities that contract with another unit under PA 33, which are usually deciding whether they want to agree to that unit’s contract, and municipalities that form, join or contract with a PA 57 authority are following the

provisions of PA 57 of 1988—although there is some leeway in negotiating the original administrative board and articles of incorporation of an individual authority.

- **Urban Cooperation Act of 1967**, PA 7 of 1967, MCL 124.501, *et seq.*: Despite the title, it is **not** limited to “urban” townships. “A public agency of this state may exercise jointly with any other public agency of this state, with a public agency of any other state of the United States, with a public agency of Canada, or with any public agency of the United States government any power, privilege, or authority that the agencies share in common and that each might exercise separately.” (MCL 124.504)

A joint exercise of power under the Urban Cooperation Act must be made by “contract or contracts in the form of an interlocal agreement,” which may provide for the purpose, duration, organization of any entity created, financial support, payment of bills, nature and allocation of revenues, identification of the employer, purchasing and contracting, acquisition and ownership of property, disposition of property, legal liability, adjudication of disputes, financial reporting and auditing, investing, and other provisions.

- **Intergovernmental Contracts Between Municipal Corporations Act**, PA 35 of 1951, MCL 124.1, *et seq.*: “Any municipal corporation shall have power to join with any other municipal corporation, or with any number or combination thereof by contract, or otherwise as may be permitted by law, for the ownership, operation, or performance, jointly, or by any 1 or more on behalf of all, of any property, facility or service which each would have the power to own, operate or perform separately.” (MCL 124.2)
- **Intergovernmental Transfers of Functions and Responsibilities Act**, PA 8 of 1967, MCL 124.531, *et seq.*: “Two or more political subdivisions are authorized to enter into a contract with each other providing for the transfer of functions or responsibilities to one another or any combination thereof upon the consent of each political subdivision involved.” (MCL 124.532)
- **Municipal Partnership Act**, PA 258 of 2011, MCL 124.111, *et seq.*: “Two or more local governments or 1 or more local governments and a **public agency** are authorized to enter into a contract with each other to form a joint endeavor to perform or exercise any function, service, power, or privilege that the local government or public agency could each exercise separately.” (MCL 124.113) One specific difference in this act: “‘Local government’ means a county, city, village or township. But ‘**public agency**’ means a single- or multi-purpose public body corporate formed pursuant to a law other than this act or an **Indian tribe** recognized by the federal government before the year 2000 that exercises governmental authority over land within this state. Public agency does not include this state or a department, division, or agency of this state.” (MCL 124.112)

Mutual aid agreements

As important as they are, “**mutual aid agreements**” are not the same thing as contracting for fire or EMS services. They provide “**backup**” resources.

Under the Emergency Management Act, PA 390 of 1976, MCL 30.401, *et seq.*: “(2) For the purpose of providing assistance during a disaster or emergency, municipalities and counties may enter into mutual aid or reciprocal aid agreements or compacts with other counties, municipalities, public agencies, federally recognized tribal nations, or private sector agencies, or all of these entities. A compact entered into pursuant to this subsection is limited to the exchange of personnel, equipment, and other resources in times of emergency, disaster, or other serious threats to public health and safety. The arrangements shall be consistent with the Michigan emergency management plan.” (MCL 30.410)

How to pay for it?

The primary sources of revenue to provide or help provide fire and EMS services are **general operating revenues** (allocated or charter millage and revenue sharing payments), **extra-voted property taxes**, a **PA 33 special assessment**, or **fees** (“fire run charges” or “cost recovery charges”).

More than one revenue source may be used together. For example, fees are not enough to fund a department, but they can be useful to cover certain costs or to cover costs that voters/taxpayers might object to, such as charges for auto accident responses if most of them involve non-residents passing through on a major highway.

Or, while a township could use both a millage and a PA 33 special assessment for fire protection operations in general, it’s not that common, primarily due to the potential appearance of “just raising money.” But one could be used for operations and one for equipment—for example, if the public supports a PA 33 special assessment district for operations, but wants to have its say at the ballot box for millage for large equipment purchases.

Revenue sources that all townships have:

1. Township property taxes (“millages”)

Townships impose *ad valorem* property taxes on real and personal property. “*Ad valorem*” means the taxes are based on the value of the property taxed.

Taxable value

A millage rate is applied to a property’s taxable value. The taxable value is a capped value and cannot exceed the state equalized value of the property or its capped value, whichever is less. The only time a taxable value can increase beyond the state limit is when the property is transferred as defined in MCL 211.27a.

The property tax rate for townships is expressed in mills, called the millage rate. One mill is one-tenth of a cent and will generate one dollar per \$1,000 of taxable value. A property owner’s total property tax bill is determined by

multiplying the property’s taxable value by the local millage rate from all taxing entities. A homeowner with a \$100,000 taxable value and a total millage rate of 30 mills for all the taxing entities would pay \$3,000 in property taxes.

Headlee rollback

All township millage rates are subject to a millage reduction fraction referred to as the Headlee Amendment “rollback,” which is annually applied to a township’s maximum authorized millage rates to ensure that the total revenues raised on existing property do not increase more than the rate of inflation. (Michigan 1963 Constitution, Article IX, Section 31) Note, however, that the rollback calculation **does not always** result in an actual reduction in tax revenues to any certain township. A township’s tax revenues can stay the same or go up due to other factors.

Levying a millage

Any township millage is levied by a general law or charter township on the winter tax bill that is collected starting Dec. 1. On or before Sept. 30 of each year, a township board must have voted to set the rate for all of its millages and reported it to the county on the F-4029 form.

Extra-voted millage questions (general law or charter)

Extra-voted millages are established and renewed in millage ballot proposals (“questions”) that must be approved by the electors at an election. See MTA’s *Introduction to Millage Questions* information packet, that includes sample language for both general law and charter townships. (*Download the packet on michigantownships.org, in the “Answer Center” under the “Members” tab. Click on “Resource Toolkits.” Member login required.*)

The revenues raised by an extra-voted millage for a specific purpose are restricted to the purpose stated in the ballot question that the voters approved. So, it is very important that the ballot language include any uses intended for those revenues. (MCL 211.24f)

When a new millage is approved by the voters after April 30 and levied (collected) in December of that same calendar year, that millage will be levied “intact” in that first levy without a rollback. (MCL 211.34d(9)) But all other millages are subject to the current reduction fraction calculation.

General law vs. charter township millages

General law townships and **charter** townships must take different approaches to property taxes.

General law townships

All general law township millages are subject to the Headlee rollback.

Allocated millage (general operating)

Allocated millage is unrestricted general operating revenue, meaning that the township board may use it for any lawful township purpose. Along with state revenue sharing payments, it is the “Monopoly™ bank” that each general law township board receives to provide mandated and other township services for each year.

A general law township is authorized by statute to levy a minimum of one mill “allocated millage” for general operating purposes, in one of two ways:

cover story

- 1) Allocated by fixed (“pegged”) millage established by vote of the electors:** The allocated millage (separate tax limitation) may be established by the electors, up to an 18-mill limit. The ballot question for this vote is submitted by the county board of commissioners to the county clerk for a countywide ballot, according to MCL 211.205g. As of 2023, 74 Michigan counties had fixed allocated millages. (MCLs 211.204a to 211.205f)
- 2) Allocated by county allocation board:** A county allocation board annually establishes allocated tax rates up to a 15-mill limit. As of 2023, nine counties still had allocation boards. (MCLs 211.208 to 211.217a)

Additional extra-voted millage questions

The electors must vote to approve any millage over and above a **general law** township’s allocated millage before a township may levy that additional millage. This includes any millage voted for a specific purpose, such as fire or emergency medical services. Voters can approve extra-voted millages for a general law township over and above the fixed 15/18-mill limit to a total of 50 mills for not more than 20 years.

Charter townships

Charter township taxes are **not** subject to allocation or to the same constitutional tax limitations as general law township taxes. Article IX, Section 6 of the Michigan Constitution specifically exempts charter township taxes from those limitations. But all charter township millages are subject to Headlee rollback, just as in a general law township.

“Charter millage”

Charter townships are different from **general law townships** in that a charter township’s “general operating” millage is not allocated, it is instead **set annually by the township board**.

MCL 42.27 requires the township board, in adopting its budget for the next fiscal year, to provide for a levy of taxes upon real and personal property that cannot exceed 1/2 of 1% of the assessed valuation of all real and personal property subject to taxation in the balance of the township. This is often referred to as the **“5-mill charter millage.”** Along with state revenue sharing payments, charter millage provides the “Monopoly™ bank” that a charter township gets to operate. Note that this applies to **all** charter townships, regardless of whether the township incorporated as a charter township through board resolution or ballot question.

Extra-voted millage

MCL 42.27 also authorizes the electors of a charter township to vote to increase the township’s total tax levy, counting its charter millage, not to exceed a total of 1% of the assessed valuation of all real and personal property in the township, not counting debt obligation or other property taxes exempt from tax limitations by law, for a period not to exceed 20 years. This charter township total tax limitation is commonly known as the **“10-mill limit.”**

In practice, this means that a charter township board annually provides for the levy of charter millage upon real and personal property that cannot exceed 5 mills. This is without additional voter approval.

The charter township may then also levy up to five additional mills (for a maximum of 10 mills), but only by voter approval and limited to 20 years. (MCL 42.27) The Charter Township Act does not require a charter township to levy any or all the additional mills available to it under the act. (MCL 42.27)

2. Revenue sharing payments

Along with **allocated millage** or **charter millage**, revenue sharing payments form the balance of the “Monopoly™ bank” that each township receives to operate each year.

Revenue sharing payments are issued by the state to counties, cities, villages and townships to be used for any lawful purpose. The source is the **state sales tax revenues**.

The payments are distributed through two formulas:

- **Constitutional**—All townships, both general law and charter, receive the “constitutional” portion of state revenue sharing payments. Under the Michigan Constitution of 1963, Article IX, Section 10, **constitutional** revenue sharing payments are based on 15% of the 4% portion of Michigan’s 6% **sales tax collections**. Distributions are made to all Michigan cities, villages, and townships on a **population basis** on the last business day of the even-numbered months (October, December, February, April, June and August). For purposes of distributing revenue, population is based on the most recent census adjusted by 50% for any institutional population.
- **City, Village and Township (CVTRS)**—The formula for this **statutory** portion of revenue sharing payments involves **taxable value, weighted population and yield equalization**. All townships are currently also receiving this portion, although that can change because the Legislature can alter or remove it through the annual state appropriations process.

3. Special assessments

At least two statutes authorize use of specific special assessment statutes for fire operations.

- **The Police and Fire Protection Act**, PA 33 of 1951, MCL 41.801, *et seq.*, authorizes townships to own and operate a fire department, alone or jointly, to purchase or contract for fire protection, and to purchase and maintain fire protection equipment. This act also sets forth provisions regarding the establishment of **an *ad valorem* special assessment to fund such equipment and operations**. Note that PA 33 does not specifically mention EMS/ambulance services, except to authorize a township to collect fees for EMS/ambulance services per

ordinance. (MCL 41.806a) But, the Public Health Code does specifically authorize a PA 33 special assessment to be used to finance EMS/ambulance services. (MCL 333.20948)

- **The Township and Village Public Improvement and Public Service Act**, PA 116 of 1923, MCL 41.411, *et seq.*, authorizes a special assessment to provide police protection, but it limits its use for fire purposes to issuing special assessment bonds to purchase fire apparatus and equipment, and construct and maintain housing facilities for fire apparatus and equipment [*but not operations*]. (MCL 41.411)

For the purposes of this article primarily describing ways to fund fire and EMS operations, we will focus on PA 33, not PA 116.

Special assessments are **not** a tax. They are not established by a vote of the electors; the individual **township board** establishes the special assessment. A PA 33 special assessment functions very closely to a property tax but is more flexible in its application. Unlike a property tax, a special assessment is always for a specific type of “purpose”; they cannot be used as general operating revenue.

Why do the distinctions between a tax and a special assessment matter? Article IX, Section 32 of the Michigan Constitution of 1963 provides that any taxpayer of the state has standing to bring suit in the Michigan Court of Appeals to enforce the provisions of Article IX, Sections 25

through 31, which represent various “Headlee amendments,” including the requirement for voter approval to increase property taxes and other local taxes.

Several lawsuits over the years, including *Bolt v. City of Lansing*, 459 Mich. 152 (1998), have emphasized that the procedures for imposing **special assessments** and **fees** must be followed to avoid them being held to be **improper taxes** that violate the Headlee amendment, because they were **not voted**.

Because of this, and the variety of required procedures in the different special assessment statutes, any township desiring to initiate a special assessment should do so with the assistance of its local attorney to guide them through the required steps.

Special assessments must be imposed properly

Only **real property that receives a “special benefit”** from the service or improvement provided can be included in a special assessment. Note that it has nothing to do with whether or to what extent any people on the property “use” the service or improvement, if at all. Real property **must** be included in a special assessment if the property receives the special benefit (unless there is a specific exception in the statute—see the chart on page 25). In the case of a PA 33 special assessment, the legal determination is that a property is more valuable with fire/EMS services available to it than without them. It can apply to a vacant property.



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A fire department may include both firefighters and emergency medical technicians (EMTs), including adding levels of cross-training so firefighters are also EMTs. Fires are typically the smallest proportion of a fire department's responses, and even accident/rescue responses have been overtaken by types of medical "transport" or "life support" runs.

In general, the amount of the special assessment must bear a reasonably proportionate relationship to the benefit accruing to the property assessed." (*Niles Twp. v. Berrien Cty. Bd. of Comm'rs*, 261 Mich. App. 308 (2004))

Note that it has become common for townships to use a "uniform fee" for a PA 33 special assessment, and—if done correctly by the board working with its attorney—that approach has been upheld in court:

"However, as the *amicus* brief from the Michigan Townships Association notes, spreading the assessment levied on taxable value is not the same as basing the assessment on taxable value. The plain language of the statute only requires the assessment to be 'spread' on the taxable value of the lands. It does not require that the *calculation* of the assessment be based on the taxable value of the lands. These are two distinct concepts. In short, any assessment that is determined for a particular parcel of land on the basis of the benefits received (whether it be *ad valorem* or uniform fee), must ultimately be conveyed as a corresponding millage rate to be applied to the property's taxable value. For example, if the township assesses a uniform fee of \$150, then each property will be assessed on a particular, individual millage rate on the basis of that property's taxable value that will result in the \$150 being collected." (*Kane v. Williamstown Twp.*, 301 Mich. App. 582, 2013)

A township board must hold a public hearing on the creation of a fire protection special assessment district, preceded by proper published and mailed notices. Then, a hearing must be held annually in a board meeting on the particular levy for the current year.

The township board *annually* determines whether to establish a PA 33 special assessment and the amount to be assessed, and conducts a public hearing in a board meeting on the proposal. No election is involved, unless a petition is filed for an election, which is only to initiate or prevent the process to establish the PA 33 special assessment—it never determines the amount. The special assessment is expressed in mills, but there is no limitation for operating costs. The only limit is 10 mills for capital improvements for police protection and 10 mills for capital improvements for fire protection.

A PA 33 special assessment installment **must also be reported** by the township board on the L-4029 form and filed with the county before Sept. 30 of each year. (*Normally special assessments are not reported on the L-4029 form.*) It is not, however, subject to rollback.

A PA 33 special assessment installment is **collected on the winter tax bill** (unlike most other special assessment current annual installments). Where property is exempt from *ad valorem* taxes, it is also exempt from PA 33 special assessments. (MCL 41.801(3))

Delinquent special assessments

If an installment is not paid when due (*by Sept. 1, per PA 188 of 1954, which provides many of the procedures for other special assessment statutes*), the assessment is delinquent and subject to a penalty interest rate of no more than 1% for each month or fraction of a month that the assessment remains unpaid before it is reported to the township board for reassessment on the general property tax roll. (MCL 41.727) An additional penalty of 6% interest is calculated into the entire amount of delinquent installments, including interest and penalties. At that point, the delinquent special assessment is collected as a property tax, and if unpaid, the property begins the real property foreclosure process. (MCL 41.730)

4. Fees

PA 33 of 1951 provides statutory authority to charge fees for fire and emergency services responses. Per MCL 41.806a, this must be done by ordinance: "The legislative body of a municipality providing emergency police or fire service or the legislative bodies of municipalities acting jointly to provide such a service pursuant to this act may **authorize by ordinance the collection of fees for the service**. The township board of a township or the county board of commissioners of a county providing emergency ambulance and inhalator service alone or jointly with another municipality and the legislative body of such a municipality may authorize by ordinance the collection of fees for the service."

A fee for fire or EMS services is often referred to as a "fire run charge" or "cost recovery fee." A fee is **not** a tax, and may be subject to similar *Bolt* concerns as a special assessment:

"Generally, a 'fee' is 'exchanged for a service rendered or a benefit conferred, and some reasonable relationship exists

Fire/EMS revenue options

(beyond allocated millage or revenue sharing)

	Extra-Voted Property Taxes	PA 33 of 1951 Special Assessment Police, Fire or EMS	Fees
When collected	December	December tax bill	At any time (annually, monthly, as service is provided)
Life span	20 years maximum, except for charter millage of 5 mills or less with no maximum	No limit, except substantial capital expenditures are limited to 15 years	No limit
Subject property	Real and personal	Real property ONLY (may be township-wide)	Property or persons served
Exempt property	Property exempt from taxation under the General Property Tax Act	Property exempt from property taxes is exempt from PA 33 special assessment district (MCL 41.801(3), (4) and (7)), including facility, but not land, subject to PA 188 industrial facilities tax (MCL 211.7k)	No statutory exemptions
Apportioned by	Uniform tax rate based on taxable value of assessed property	Ad valorem millage rate based on taxable value of real property ONLY	Portion of or entire cost of actual service to that property or user
Subject to 15/18 or 50-mill limit?	Yes	No, except for 10-mill maximum for capital improvements	No
Subject to Headlee rollback?	Yes	No	No
Voter approval to establish or renew?	Yes	Yes, upon petition of record owners of 10% or more of land	No
Voter approval to increase?	Yes	No	No

between the amount of the fee and the value of the service or benefit.' A 'tax,' on the other hand, is designed to raise revenue. ... The first criterion is that a user fee must serve a regulatory purpose rather than a revenue-raising purpose. A second, and related, criterion is that user fees must be proportionate to the necessary costs of the service." (*Bolt v. City of Lansing*, 459 Mich. 152 (1998))

A fee is a "user fee." While **property taxes** or **special assessments** do not depend on the property owner or the property actually ever using or participating in the governmental service or function, **a fee does**.

Fees cover some or all costs

Fees may only cover some or all of the actual, incremental costs of providing the service to the user; they cannot be used as a general revenue-raising source. "Fees charged by a municipality must be reasonably proportionate to the direct and indirect costs of providing the service for which the fee is charged. Such a fee is presumed reasonable unless it is facially or evidently so 'wholly out of proportion to the expense involved' that it 'must be held to be a mere guise or subterfuge to obtain the increased revenue.'" (*Kircher v. City of Ypsilanti*, 269 Mich. App. 224 (2005))

Fees are restricted in use

Even if the authorizing statute does not limit the use of fee revenues, the *Bolt/Headlee* issues do. The temptation to use fee revenues that the township might consider to be "excess" or "surplus" can raise challenges to proportionality of the fee. They cannot be used for other specific purposes or general operating purposes.

Because of this, townships may want to work with their auditor and attorney to ensure that fees are properly set, established and used. Fees may need to be reevaluated or reset occasionally.

Key factors to consider

What factors may highlight or limit the usefulness of one approach over another in your township?

Population and property values

One key factor for this exercise is to remember that a township's **population** will have a big impact on **revenue sharing payments**, while **property taxes** or a **PA 33 special assessment** are based on **property values** (taxable value).

If a township has the "double whammy" of a low population and lower property values, it is very difficult to provide its own fire/EMS services. Add to that the brutal

Villages ... it's complicated

An incorporated village is a legally separate body corporate and local governmental unit with its own jurisdiction and authorities. But **an incorporated village is also always part of a township**—sometimes crossing boundaries into multiple townships.

Population—Village residents are included in the township's population by the U.S. Census, but they are **not** included in township revenue sharing population.

Assessment—The township assesses village properties, which are part of the township assessment roll, and village property owners appeal their assessment to the township board of review.

Taxation—General law and charter township property taxes must be levied at the same rate on property throughout the township, including property within the village.

Even though the Charter Township Act provides for a lower township millage rate to be taxed against property within a village, the Michigan Court of Appeals has held that provision to be unconstitutional as violating the constitutional requirement of uniformity in taxation. (*Bailey v. Charter Twp. of Pontiac*, 138 Mich. App. 742, 1984) **As a result, village property owners pay both township and village property taxes.**

Elections—Village residents are also township residents and electors who may vote in both township and village elections and may be elected to the township board. Township residents who live outside of an incorporated village within the township cannot vote in a village election. The township conducts elections in the village, including those for village council elective offices.

Ordinances—Among other powers, villages have their own ordinance authority and jurisdiction, including planning and zoning authority. Villages are not included in township ordinances. Attorney General Opinion 7180 of 2005 clarified that, "A municipal ordinance adopted pursuant to this section imposing fees for fire service runs may only be applied within the territory of that municipality; therefore, in order for participating townships acting jointly with a village to impose fees for fire service runs within their respective territories, each must adopt its own authorizing ordinance under this section."

Special assessments—A village may establish special assessment districts within its boundaries. Township special assessment districts do not include territory in an incorporated village. (*City of Pleasant Ridge v. Township of Royal Oak*, 328 Mich. 672, 1950)

Note: Not a "village"—Many townships have areas locally referred to as a "village" that are not actually incorporated as a separate entity, but have been historically identified with a place name for a center of population, business district, school district or post office designation within the township.

fact that many rural townships may be large in territory or with limited roads to access remote populations or properties, and that territory is made up of state or federal lands (which pay lower payments in lieu of taxes, not property taxes), and it only adds to the concerns and urgency of trying to find affordable joint emergency services.

The current options are limited, which means that gathering and sharing information with the public are very important considerations for a township board. Even though a township is not required to provide emergency services, if your township wants to provide them, you have to be open to intergovernmental options and evaluate your situation based on the sustainability of your current program.

"Millage in the village" issues

For both general law or charter townships, having one or more incorporated villages in the township's boundaries can complicate the options.

Issue 1—Different levels of revenues

Because a village may have a **higher or denser population** than the surrounding township, the village may have more revenue sharing available to it. And sometimes a village may have higher property values, meaning it may have more tax revenues. So, it may create some imbalance in bargaining power.

Issue 2—The "millage in the village" problem

Village residents also **vote in both township and village elections**, and if village voters out-number or out-vote the township voters, the village can vote down a township millage for fire or EMS—often because the village has its own millage for fire/EMS. If township board members are village residents, that can further complicate policy decisions.

Township millages must apply to properties in the village, but in a general law township, if the village has its own millage for the same purpose, the village voters can shoot down a township millage question to avoid "double-dipping" (being charged for a fire department they don't use if both units have their own fire departments). **A general law township** may provide fire protection in the village as part of the township, in addition to potentially contracting with the village.

The Charter Township Act **limits a charter township to providing fire protection outside the corporate limits of villages.** (MCL 42.13) But if a charter township has a fire millage, that **must** be imposed in the village. So, this makes the village voters even more of an issue in a charter township.

But, because a **PA 33 special assessment** is NOT a property tax, a general law or charter township creating a PA 33 special assessment district can "carve out a hole in the donut" to **exclude the village from the assessment.**

Township special assessments do not apply in a village, and vice versa. A PA 33 special assessment is as close as you can get to a property tax without it actually being one, and it may solve the potential problem of village opposition (although also limiting revenue to township properties only).

What will they do?

Happy Valley Township is a general law township. One of the neighboring townships is Mystic Charter Township. And the Village of Narnia is located in Mystic Charter Township. All three were members of the now-dissolving fire authority, along with two other general law townships, so they are all facing similar choices.

The two other townships have reached agreements with other neighboring units in a different direction from our three—and each of our units have the same options to “do their own thing.”

While PA 57 of 1988 does not include specific statutory direction as to how an authority’s assets and liabilities will be handled if an authority dissolves, it does provide broad authority to the incorporating members to spell out that process in the articles of incorporation, which is usually done based on similar language in other types of local authorities. In brief, the authority’s debts and other financial obligations will be paid, and property/equipment will be distributed per the articles and any applicable law. So, some of the local units may have ownership of property and facilities from the “old” department.

And, a new PA 57 authority is not out of the question, depending on what the local units and departments in the area might want.

In some parts of Michigan, public-private sector partnerships are being tried, especially for EMS departments, such as one partner owning the stations, another owning the trucks, ambulances and equipment, and another being the employer.

A township could have its own fire department or contract with/join another department, and contract separately for EMS—or do it all by itself. And many variations in between.

The two township boards are at the helm of their individual futures. It’s time for each of them to review their key circumstances and realistic options—ideally involving their residents and taxpayers (who are not always the same people ...) in the discussions, contacting their attorney, bond counsel, and liability insurance companies for specific guidance on different options, and examining the existing resources for staff, equipment and facilities—or lack of them.

So, what would you do? Correction, what **will** you do, because if this question isn’t already on your radar, it will likely be soon.



Catherine Mullhaupt, MTA Staff Attorney

MTA has many resources on fire and EMS services, as well as township revenue sources, for our member townships. Look in the “Answer Center” on michigantownships.org (under the “Members” tab; member login is required), as well as in our Online Learning Center (learn.michigantownships.org) for numerous webinars available on demand.



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Township reminders and updates for 2026 budgeting and administrative planning

As we head into a new year, the following is an overview of updates and changes that could impact township administrative and budget planning in 2026.

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 salary resolution is available on michigantownships.org (look for "Compensation for Township Officials" in the "Answer Center" under the "Members" tab; login is required), or by calling (517) 321-6467 (press 1).

2026 threshold for publishing minutes set at \$117 million for general law townships

The 2026 taxable value threshold for exempting general law townships from the requirement to publish minutes has increased to \$117 million. The 2025 rate was \$114 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.

A "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, michigantownships.org. Download the toolkit, and find additional information, on our "Minutes" webpage in the "Answer Center" (found under the "Members" tab; login is required).



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 2025 property taxes without incurring any interest or penalty is **Tuesday, Feb. 17, 2026**. (*Feb. 14 is a Saturday, Feb. 15 is a Sunday, and Feb. 16 is a holiday. Please note that the November issue of Township Focus included an incorrect date. We regret the error and any confusion it may have caused.*) Treasurers **may** choose to hold office hours.

The last day to pay 2025 property taxes before they are returned as delinquent is **Monday, March 2, 2026** (*the last day of February is a Saturday*). (MCL 211.45) Treasurers **must** hold office hours.

The treasurer also **must** be in his or her office from 9 a.m. to 5 p.m. to receive tax payments for the collection of a summer tax levy, on **Monday, Sept. 14, 2026** (the last day taxes are due and payable before interest is added under MCL 211.44a(5)).

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.

Minimum wage increase for 2026

Michigan's minimum wage increased to \$13.73 per hour, effective Jan. 1, 2026, up from \$12.48 per hour. The state's minimum wage is set by Michigan's Improved Workforce Opportunity Wage Act, PA 337 of 2018, which establishes the annual schedule of increases.

The minimum wage will increase to \$15 effective Jan. 1, 2027. Beginning in October 2027, the state treasurer will calculate an adjust minimum wage rate, which must increase by the rate of inflation. Per the act, "The state treasurer shall publish the adjusted minimum wage rate by Nov. 1 of the year in which it is calculated. The adjusted minimum wage rate is effective beginning Jan. 1 of the immediately succeeding year."

For further information regarding Michigan's minimum wage and overtime laws, including FAQs and the required employer poster, visit michigan.gov/minimumwage.



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Does our township have to provide W-2s to our employees?

Yes. W-2 forms must be filed annually by employers—including townships—to report the wages and taxes of your employees in the previous year. In addition to W-2s, employers also submit Form W-3, *Transmittal of Wage and Tax Statements*, which is a summary of all the W-2s the township had during the year.

According to the Social Security Administration (SSA), employers are required to file a Form W-2 for wages paid to each employee from whom income, Social Security or Medicare taxes were withheld, or income tax would have been withheld if the employee had claimed no more than one withholding allowance or had not claimed exemption from withholding on a Form W-4 (Employee's Withholding Allowance Certificate).

In addition to the township's name, address and federal employment identification number, as well as employee information, the top right half of the W-2 includes the amount of wages paid and taxes withheld during the period. The lower right contains any elected deferrals, amounts contributed to health savings accounts and total amount of qualified overtime compensation. It is important to note that the amount of qualified compensation is new in 2025.

For election worker reporting requirements, visit michigantownships.org (look under "Election Administration" in the "Answer Center" under the "Member" tab; member login is required).



When and how do we file our township's W-2s?

W-2s must be submitted to township employees no later than Jan. 31 of the year succeeding the calendar year to which it applies, so that they may have the information necessary to file their own tax returns before the April 15 deadline. Forms W-2 and W-3 must also be sent to the Social Security Administration by Jan. 31.

If your township has 10 or more Forms W-2 and 1099 filings, you must file the forms electronically. For those filing electronically, paper documents do not need to be sent. Visit ssa.gov/employer for more information on submitting W-2s via the SSA's "Business Services Online" (BSO). A Social Security online account, Login.gov or ID.me credential is needed to gain access to the BSO application. (Townships should have a login.gov or ID.me account, which is also used for American Rescue Plan Act reporting.) Contact your township's auditor for additional guidance or with questions.

Corrections—To correct a W-2, the township must file a W-2c, which must be filed in the same manner the

original return was filed. According to the IRS, when filling out a W-2c, only fill out the portion in which the error was committed, along with a W-3c, which must be filed simultaneously when submitting one or more Forms W-2c. If the employee's address is the only incorrect information, do not file the W-2c. Merely fix the issue on a new W-2 for that employee and mark the incorrect W-2 as void; there is no need to send this correction to the SSA.



Are there any 2026 payroll updates we should be aware of?

2026 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 \$184,500 wages paid in calendar year 2026. 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 \$7,500 for an individual or a married couple filing jointly.
- The maximum annual contribution that can be made to a health savings account (HSA) in 2026 is \$4,400 for individuals, and \$8,750 for families.
- Individuals 55 and older can make additional \$1,000 catch-up contributions to an HSA until they are enrolled in Medicare.
- The 2026 contribution limit for Simple IRAs is \$17,000. The catch-up contribution for those age 50 or older is \$4,000.

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.



 KING & MESSING

www.king.cpa

Imlay City
(810) 724-1120

Marlette
(989) 635-3113

upcoming MTA workshops

REGISTRATION INFORMATION

Three timely topics over two days in one great location

MTA can offer insights into your role on (and with) the board, techniques for improving group decision-making and a better understanding of your township's authority in serving your residents. Join us at the **Bavarian Inn Lodge** in **Frankenmuth** this **January** for one (or all!) of the courses described below:

Township Board Roles & Relationships

Jan. 13, 8:30 a.m. to noon (Includes continental breakfast)

Examine your role as a board member and how you fit into the board as a whole. Discuss the roles of watchdog, supporter, planner, communicator and manager, as well as the relationships among board members, appointed and elected officials, and the board with the community. Identify the fundamentals of leadership and the ethical standards specific to public servants. *TGA course B-101; 4 credits*

How Boards Make Decisions Jan. 13, 1 to 4:30 p.m.

(Includes lunch served at noon) Maximize the effectiveness of group decisions and learn how "knowledge-based" governance will guide your board to make informed choices with improved outcomes (and less headaches). This class challenges "old ways of thinking" and offers a refreshing look at the decision-making process to help meld various viewpoints into a consensus decision that everyone is more likely to support. *TGA course B-102; 4 credits*

At Your Service: Meeting Township Needs Jan. 14, 9 a.m. to 4 p.m.

(Includes continental breakfast & lunch) Explore the role, authority and legal requirements of the township board in providing services for your residents. Review funding options as well as the board's responsibility in assuring that the risk is properly managed. Learn techniques for evaluating whether your township's services are effectively serving your community and what considerations should be made to ensure future viability. *TGA course F-101; 6 credits*



All are welcome to attend these courses, which are part of MTA's **Township Governance Academy (TGA)** curriculum. You don't have to be enrolled in TGA to attend. If you enroll within six months of class, credit will be applied retroactively. **What's TGA?** These confidence-building courses enhance your leadership skills and motivate you to take on the challenges unique to those serving as a local leader. Regardless of your position in the township or amount of experience, TGA will move you to a higher level of performance and make your service to your community more effective—and more rewarding. Learn more online at bit.ly/MTA-TGA

Winter Academy Registration Form

Township _____ County _____

Name _____ Title _____

Email _____

Which class(es) will you attend: Roles Decisions Service

Payment options

Invoice my township (members only)

Check enclosed (payable to MTA)

Charge to: (circle one) MasterCard VISA

Card # _____ Expiration Date _____

Print Cardholder's Name _____ CSV (3-digit code) _____

Signature _____

Visit bit.ly/MTA-TGA to book hotel rooms online at the discounted MTA group rate.

Registration rate*

Individual course rates

Board Roles \$150/attendee

Board Decisions \$150/attendee

At Your Service \$175/attendee

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

Package discounts (apply only if same registrant attends multiple courses)

Save \$50 when registering for **two courses**

Save \$75 when registering for **all three courses**

Payment worksheet

\$ _____ (Rate*) **Board Roles**

\$ _____ (Rate*) **Board Decisions**

\$ _____ (Rate*) **At Your Service**

\$ - _____ **Subtract package discount (if applicable)**

\$ _____ **Total amount due**



Register online at bit.ly/twptraining, or send registration form to MTA, P.O. Box 80078, Lansing, MI 48908-0078, fax to: (517) 321-8908 or email rebecca@michigantownships.org. Need event registration assistance? Call (517) 321-6467, ext. 226. For other event-related questions, call (517) 321-6467, ext. 234 or email education@michigantownships.org.

MTA's 2026 Board of Review Training

Register online at bit.ly/twptraining

MTA offers both in-person and online *Board of Review Training*. We've got advanced training, too! Whether you need to satisfy the biennial training requirement OR are ready to move beyond the mandate, we've got you covered. Every participant will receive comprehensive handouts and resource materials, including samples, updated forms and bulletins, as well as guidance and information created specifically for the board of review. For details, visit www.mta.events.

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

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

Dates and locations for our in-person training:

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

Prefer online training? Choose from live Zoom options:

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

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

MTA's Board of Review Guide:

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

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

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

Already met the mandate for this term? MTA's advanced class is designed to meet you where you're at in your learning curve. We'll take you beyond the basics exploring potential pitfalls, common trouble-spots, hot topics and other issues encountered by boards of review. You'll walk away with critical insights, even if you've been on the board of review for years! Check-in and lunch begin at 11 a.m. and sessions are held from noon to 4 p.m.

Dates and locations for in-person training include:

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

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

Uncertain which class you need?

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

Board of Review Training Registration Form

Must include which session EACH person will attend.

Township & County _____

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

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

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

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

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

Choose your training, date and method of participation:

PA 660 Required Training

- | | |
|---|--|
| <input type="checkbox"/> Feb. 3: Ann Arbor | <input type="checkbox"/> Feb. 17: Harris |
| <input type="checkbox"/> Feb. 4: Frankenmuth | <input type="checkbox"/> Feb. 18: Gaylord |
| <input type="checkbox"/> Feb. 5: Hale | <input type="checkbox"/> Feb. 19: Online via Zoom |
| <input type="checkbox"/> Feb. 6: <i>Online via Zoom</i> | <input type="checkbox"/> Feb. 23: Kalamazoo |
| <input type="checkbox"/> Feb. 10: Cadillac | <input type="checkbox"/> Feb. 24: Muskegon |
| <input type="checkbox"/> Feb. 11: Mt. Pleasant | <input type="checkbox"/> Feb. 25: <i>Online via Zoom</i> |
| <input type="checkbox"/> Feb. 12: Lansing | |

Advanced Training

- | | |
|---|--|
| <input type="checkbox"/> Feb. 12: Lansing | <input type="checkbox"/> Feb. 26: <i>Online via Zoom</i> |
| <input type="checkbox"/> Feb. 18: Gaylord | |

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

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

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

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

____ (# of books) x \$ _____ (rate) = \$ _____

AMOUNT ENCLOSED = \$ _____

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



Send completed registration form to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax to (517) 321-8908 or email rebecca@michigantownships.org.
 Need event registration assistance? Call (517) 321-6467, ext. 226. For other event-related questions, use ext. 234.

2026 MTA CAPITAL CONFERENCE

MARCH 17, LANSING CENTER

REGISTER ONLINE AT MICHIGANTOWNSHIPS.ORG

Learn. Advocate. Engage. Influence.

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

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

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

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

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

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

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



2026 Capital Conference Registration Form

Township & County _____

Name & Title _____ Email _____

Name & Title _____ Email _____

Name & Title _____ Email _____

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

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

# of Persons	Registration Fee	Total
_____	x _____	= _____

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

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









MTA's *Now You Know* webinar series provides expertise, insights

MTA's live monthly webinars, held from noon to 1 p.m. each month, feature timely topics that matter to townships. Experts answer your questions in real time and you walk away with insights into topics that help you serve your community. Can't make the date? We'll record every episode so you can watch, and learn, when it fits your schedule.



Here's what's coming in 2026

- Jan. 21: Planning & Zoning: NIMBY is Not an Option, Now What? 
- Feb. 18: Cloud Control: Navigating Data Center Impacts
- March 18: Squeaky Wheel Maintenance: Using Policies to Turn Complaints into Constructive Input
- April 8: What Your Township Needs to Know about Franchises 
- May 13: Dig Up Your Township's Cemetery Ordinance
- June 10: Meeting Misconceptions
- July 15: Summer Legislative Update
- Aug. 12: Sticky Situations: Ethics in Everyday Decisions 
- Sept. 16: Poll-Position: Practical Primer for Election Season
- Oct. 14: Taxation Trouble Spots 
- Nov. 18: Drawing the Lines: Inside the Land Division Act 
- Dec. 14: Legislative Wrap-up

WATCH AND LEARN: Members pay just \$25/person per episode, and registration is simple online at bit.ly/NYKmta. You can even choose to have your township invoiced! Watch MTA emails, website, social media and upcoming issues of *Township Focus* for details. We don't want you to miss an episode! Sessions marked with  are part of MTA's Red Book Ready program.

ATTEND FOR FREE: If your township has an **MTA Online** subscription at the **Premium** level, you can attend EVERY *Now You Know* session AND watch past episodes for FREE (registration fee is removed at checkout). Learn more online at bit.ly/MITwpsOnline or call 517.321.6467, ext. 234 with any questions.