

Michigan Township **INSIGHTS**

July 12, 2024

Bipartisan legislation introduced to end unfair 'dark store' tax loopholes

A bipartisan package of bills introduced at the end of June would close the “dark store” tax loophole that has cost local units of government lost tax revenue over the past decades. House Bills [5865](#), [5866](#), [5867](#) and [5868](#), sponsored by Reps. Jenn Hill (D-Marquette), Julie Brixie (D-Meridian Chtr. Twp.), Mai Xiong (D-Warren) and Greg Markkanen (R-Hancock), address unfair tax practices employed by big-box retailers. The tax loopholes allow retailers to reduce property tax liabilities by claiming in court that their stores should be assessed based on sale prices of vacant, often deed-restricted stores. The primary benefit of the legislation is to ensure fair property tax assessments for all taxpayers—including big-box retailers. MTA supports the legislation and looks forward to working with the sponsors to advance the bills, which are currently in the House Tax Policy Committee.



Bills to allow speed detection systems in school zones

A local or county authority may soon be permitted to place speed detection systems in school zones under House-passed legislation. [House Bill 4921](#), sponsored by Rep. John Fitzgerald (D-Wyoming), would allow a local or county authority to install and use a speed detection system in a school zone on a highway or street under its jurisdiction. If the school zone is on a state highway or street, permission from the Michigan Department of Transportation would be required. A violation of the bill’s provisions or a corresponding local ordinance would be a civil infraction subject to a fine of \$100 to \$150. [HB 5726](#), sponsored by Rep. Mike McFall (D-Hazel Park), is a companion bill that would make corresponding

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changes to the Revised Judicature Act. Both bills now move to the Senate for consideration.

Judicial Protection Act would prohibit information release under FOIA

Townships and other public bodies would be required to not publicly post, display or release under a Freedom of Information Act (FOIA) request certain personal identifying information concerning a judge or certain family members under legislation recently passed by the House. [House Bill 5724](#), sponsored by Rep. Kelly Breen (D-Novi), would create the Judicial Protection Act to allow judges to submit a written request that a public body not publicly post or display certain information and to require compliance with such a request. If a request were made and not complied with, the judge could go to court to compel compliance or enjoin further noncompliance. Similar legislation has been adopted in other states to address threats, stalking and harassment. The bill will next be considered by the Senate.



Bills would allow child care centers to install temporary locking devices

Child care centers could install temporary locking devices to be used in emergency situations, just as schools are allowed to do, under a bill that passed the Senate last month. Under [Senate Bill 906](#), sponsored by Sen. Jeremy Moss (D-Southfield), the child care center would need to submit plans to the appropriate enforcing agency for review and approval and also notify the local fire department and law enforcement of the location of the locking devices. [SBs 907](#) and [908](#), sponsored by Sens. Jeremy Moss and Mallory McMorrow (D-Royal Oak), are companion bills to the main bill. The bills move to the House for further consideration.

STC announces MCAO, MMAO and MAAO programs

The [State Tax Commission](#) (STC) is accepting applications for three assessing programs. A new nine-month [Michigan Certified](#)

Aug. 7: *Now You Know* lunchtime webinar:
[Prudent Policies](#)

Hot Topics in Planning & Zoning:

Aug. 14: [Frankenmuth](#)
Aug. 21: [Lawrence](#)
Aug. 28: [Cadillac](#)

MTA QUICK LINKS

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[Assessing Officer \(MCAO\) program](#) will begin in September and cover 10 chapters with weekly virtual classroom sessions to be held on either Monday or Tuesday evenings. [MCAO applications](#) must be received by the STC no later than Aug. 9. The STC is also accepting applications until Sept. 6 for the [Michigan Master Assessing Officer \(MMAO\) October 2024 program](#) and [Michigan Advanced Assessing Officer \(MAAO\) October 2024 program](#).



Reminder: Review millage rate for PPT reimbursement by Aug. 1

Townships that receive [personal property tax \(PPT\) reimbursement](#) from the Local Community Stabilization Authority are asked to review the accuracy of state Department of Treasury calculations and correct any errors in the [eligible millage rate calculations](#). Unless errors are found and corrected, these rates will be used in the 2024 PPT reimbursement calculations.

To review the [2024 Millage Rate Comparison Reports](#), compare the individual millage rate(s) levied in 2023 on the 2024 comparison report with the millage rates reported on the township's 2023 Form L-4029 (Form 614, *Tax Rate Request*). Each reported 2023 millage rate should be listed on the 2024 comparison report (excluding special assessments). Next, verify the calculated millage rate used in the computation—these should equal the lesser of the eligible millage cap and the 2023 millage rate. (The "Millage Rate Calculation" tab of the Excel workbook provides information about how each eligible millage rate is calculated. Note that rates may be prorated and may not reflect the actual millage rates levied by the township.)

If any errors are identified, the township must submit [Form 5613, Millage Rate Correction for the 2024 Personal Property Tax Reimbursement Calculations](#) by **Aug. 1, 2024**, along with substantiating documentation. If no errors are identified, no further action is necessary.

* [Bauckham, Thall, Seeber Kaufman & Koches PC](#)

* [Consumers Energy](#)

* [Fahey Schultz Burzych Rhodes PLC](#)

* [Foster Swift Collins & Smith, PC](#)

* [Hartleb Agency](#)

* [ITC Holdings Corp.](#)

* [Rosati, Schultz, Joppich & Amtsbuechler, P.C.](#)

* [Mika Meyers, PLC](#)



If your township levies an extra-voted millage rate that partially funds essential services costs (i.e., a fire or cemetery millage)—called “Partial Essential Service” in the comparison report—you will need to verify this as well. [Form 5608](#), *Portion of 2023 Essential Services Millage Rate Dedicated for the Cost of Essential Services* must also be submitted with any corrections by **Aug. 1**.

Contact TreasORTAPPT@michigan.gov or (517) 335-7484 with questions.

Webinar shares how locals can encourage food waste reduction

Join a state Department of Environment, Great Lakes, and Energy [Prioritizing Food Waste Reduction Efforts in Michigan](#) webinar on July 17 from 11 a.m. to noon. The webinar will discuss how state agencies are paving the way to reduce food waste, and how local governments can get involved and encourage food waste reduction efforts in their own communities.

Reminders from BOE

Election inspector, AV counting board deadline: July 16 is the deadline for election inspectors to be appointed by the local election commission and for election commissions to establish absent voter (AV) counting boards for the Aug. 6 election.

Public accuracy, voter registration deadlines: The public accuracy test for the Aug. 6 election must be conducted by a quorum of the election commission no later than July 22 for equipment that will be used in early voting beginning July 27. This testing will also be valid for Election Day. The meeting must be publicly noticed at least 48 hours before the test and held in accordance with the Open Meetings Act. If you are using the same vendor that programmed the county’s memory devices to prepare the test deck and/or conduct the preliminary testing, the election commission must also complete the *Election Commission Certification* form at the public test.

July 22 is also the deadline for registering to vote in the Aug. 6 election in any manner other than in person at the local clerk’s office. After July 22 and through Election Day, Secretary of State offices will provide new registrants with a notice informing them that they must take additional steps to vote in the upcoming election. Any voter registered by mail with a registration form

postmarked after July 22 also must be sent a notice, which is generated in the Qualified Voter File (QVF; by clicking the “Voter Notice” button).

Write-in filing deadline. Write-in candidates must file Declaration of Intent forms for the Aug. 6 election by 4 p.m. on July 26. Clerks should review the Write-In Section of the [Managing Your Election Day Polling Place: Election Inspectors’ Procedure Manual](#). Election inspectors should write down each name variation, along with the tallies of each, for valid write-in candidates.

Pre-registration mailing. As required under [Public Act 258 of 2023](#), the Secretary of State sent in late June an annual mailing to 16- to 18-year-old Michiganders who have applied for a driver’s license or state ID but are not registered or preregistered to vote. The mailing provided information on pre-registering online, by mail with an enclosed form, or by contacting their local clerk. Once a pre-registered individual reaches the age of 17.5, clerks will receive a QVF notification to send them a voter ID card. The Bureau of Elections (BOE) [eLearning Center](#) has a [voter pre-registration quick guide](#). Email questions to ElectionData@Michigan.gov, with a “Preregistration Mailer” subject line.

AxMiTax initiative will not appear on November ballot

The AxMiTax ballot initiative that sought to eliminate all real and personal property taxes will not appear on the November 2024 ballot. The group did not collect sufficient signatures by the July 8 deadline. The MTA Board voted to oppose the initiative earlier this year. We encourage all local officials to join MTA in continuing to work to ensure residents understand the importance of funding local governments and the vital services they provide.

Second Adopt-A-Highway cleanup begins Saturday

A second Michigan Department of Transportation [Adopt-A-Highway](#) trash pickup event of the year will be held July 13-21. Volunteers will be out on Michigan highways conducting cleanup efforts. A third event will take place in the fall.

July Township Focus— online and in mailboxes now

Your [July issue of Township Focus](#) is hitting mailboxes and can also be read online now! This month's cover story explores "Boosting board engagement: Tips for effective meetings," while our feature story shares how townships can help in "Bridging the digital divide" with the [new state MITTEN grant program](#). In our Q&A columns, "Hello, MTA ... ?" delves into the ins and outs of July and December board of review meetings, and "Financial Forum" explains new federal rules expanding employee overtime pay requirements and banning most noncompete agreements.



MTA's 'Summer Academy' tackles timely township topics

Join MTA and governance expert Susan Radwan in Gladwin July 31 and Aug. 1 for any (or all!) of three half-day courses:

- [Creating a Vision for Your Township](#) offers strategies for evaluating your programs, services and balancing short-term issues with long-term vision.
- [Linking with the Community](#) provides techniques for enhancing credibility, building trust and identifying what's important to the residents you serve.
- [Strategic Planning for Townships](#) reviews the steps (and voices!) that must be heard to develop a solid plan that aligns your township's resources and creates favorable outcomes.

Bonus: All courses qualify for credit in MTA's [Township Governance Academy](#). Don't delay—early-bird rates (saving you up to \$125) end July 16! [Download the brochure here](#) or [register online now](#).