

Michigan Township Focus

JUNE 2019

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION



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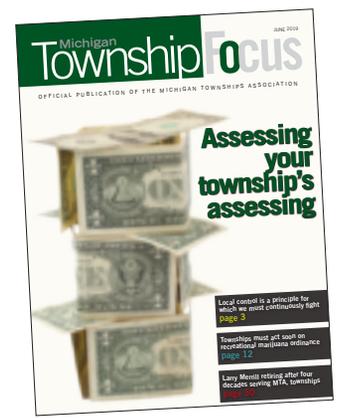


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MTA Official Publication of the Michigan Townships Association
MICHIGAN TOWNSHIPS ASSOCIATION

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mission statement

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



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Assessing your township's assessing

Property assessment is a core responsibility for Michigan townships, and all townships must focus on excellence in this area. Ensuring that your local assessing is done accurately and fairly can reap benefits for your township's bottom line—and its reputation with its residents.

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A lifetime of service: Larry Merrill retires after dedicating four decades to MTA and township government

Township government always felt like home to Larry Merrill. His father was a township trustee, and he remembers talking townships and attending meetings as a child. Merrill joined the MTA staff in 1980, and four decades later, after serving thousands of Michigan township officials, he is retiring as Association executive director.



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Michigan Township Focus, Issue 5 June 2019 (ISSN 2330-9652), is published monthly, except for a combined March/April issue. MTA membership provides a subscription to township board members, the manager/superintendent, planning commission chairperson and township attorney. Member counties also receive subscriptions for elected officials, the equalization director and road commission chairperson. Annual membership dues include \$33 for a one-year subscription to *Michigan Township Focus*. Additional member subscriptions are available for \$33 per year. Subscription rate for residents and firms in member townships is \$44 per year (schools and libraries may subscribe for \$33 a year).

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

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

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president's round table

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Local control is a principle for which we must continuously fight

No fewer than seven instances in the Michigan Townships Association’s member-adopted legislative policy platform refer to “local issues,” “local authority” or “local impacts.” For purposes of the MTA policy platform, these terms create a covenant between the Association’s leadership and the members to fight for legislation preserving or extending to township officials the broadest latitude over matters of importance to their communities.



But would these terms be more persuasive in the public policy arena if they were more tightly defined in MTA’s platform? “Local control” is a principle, and like all principles, it is subject to debate as to how it should apply to a situation or issue. Literature searches reveal virtually nothing positing “local control” as better than “state control.” There are also no objective definitions

or descriptions of issues that are strictly local or state-level. “Local control” and related terms—regardless of how they are defined or described—have no magical powers to dissuade those who would further limit local government discretion or who want to impose their own values on every community.

In the eyes of the law, local governments are “creatures of the state,” with no inherent powers of their own. So it falls to each state’s legislature and governor to set the parameters of local authority. Most people, including lawmakers, say they generally support local control because people trust their local governments far more than state or federal government. Taking away local authority usually looks heavy-handed and contrary to a traditional conservative value of limited central government.

So why does the Michigan Legislature seem primed to take away local control on so many issues? Special interest support is mother’s milk to winning elections. Some developers, we’ve been told, ignore local permitting or administrative appeal processes and instead go directly to a sympathetic lawmaker to introduce a preemption bill applicable to all communities.

Lacking generally accepted rules to ascribe what is inherently a “local issue” versus a “state issue,” special interests and their legislative champions challenge local governments and their advocates as to who can best frame an issue to appeal to the Legislature’s values and political

sensibilities and garner public support. Those who want to further limit local government discretion often justify their position by arguing that uniform regulations would ease compliance and provide other general economic benefits. They may paint a picture of local governments abusing their discretion. With minimal creativity and no matter how trivial, most local decisions can be framed as a state issue.

Conversely, almost every state issue disparately impacts local communities. When MTA frames an issue as “local in nature,” some lawmakers and other interest groups are quick to say, “No, it’s not.” MTA will counter that “one size fits all” approaches don’t account for local circumstances and result in unintended adverse consequences. So-called abuses of discretion, we will argue, have been misrepresented to lawmakers but are in fact based on sound reasoning, follow due process, are fair and balanced, and do not unnecessarily impede economic development. Local control leads to resolutions with greater public acceptance.

Nothing indicates that local preemption bills are going away. Once gone, local control almost always stays gone. Defending local control is compromised by township officials indifferent to preemptions not directly impacting their communities. Preemption bills spring from local actions that appear indifferent to potential negative legislative perceptions. A winning strategy for local governments to preserve local control is speak with one voice to lawmakers; ensure local regulations are legally defensible; and ensure decisions follow due process, are based on facts and knowledge, and balance fairness and compassion consistent with both community and broadly held values.

Note: By my count, this is somewhere near my 225th editorial, and my last. In July, MTA will have a new executive director. It has been a privilege and an honor to serve MTA’s membership for over 39 years. Thank you.

Turn to page 30 for a look back at Merrill’s time serving the Association and township government.

A STATEWIDE ISSUE

Local officials say their residents are struggling to make ends meet

Residents in all areas of the state, in communities of all sizes, are struggling, according to the latest survey results from the Michigan Public Policy Survey (MPPS), from the University of Michigan's Center for Local, State and Urban Policy.

According to the survey, in which MTA is a partner, poverty and economic hardship are found in all types of Michigan communities, large to small, urban to rural, north to south, and east to west. Overall, 44 percent of local officials say more than one in five of their residents struggle to make ends meet, including 7 percent who say a majority of residents struggle. By comparison, just 9 percent of local officials say very few residents (5 percent or less) in their jurisdiction struggle.

In addition, the survey also showed:

- By region, jurisdictions in the Upper Peninsula and Northern Lower Peninsula are the most likely to say residents struggle with economic hardship, while those in Southeast Michigan are the least likely to say so.
- By community size, economic hardship is reported to be more prevalent in both the smallest and largest jurisdictions, compared with mid-size communities.
- By urban-rural status, fully rural jurisdictions are more likely to report a higher prevalence of economic hardship among residents, compared with fully urban communities.
- The survey asked about eight types of services or resources (such as public transportation, subsidized child care, etc.) that might help struggling residents to make ends meet, whether there is a need for each in the community, and if so, to what extent the needs are currently being met. The most common unmet needs reported in Michigan communities are for drug treatment programs (reported by 48 percent of jurisdictions), affordable housing (46 percent), public transportation (41 percent), and workforce development/job training (41 percent). Statewide, 74 percent of jurisdictions report at least some unmet needs in at least one of the eight types of services included on the survey.
- Overall, 73 percent of local officials report their government addresses economic hardship in some fashion, with 60 percent of Michigan's local leaders believing that their jurisdiction is doing about the right amount of work to address poverty and economic hardship among its residents.

NEW NAME

MDEQ becomes EGLE

The Michigan Department of Environmental Quality (MDEQ) has been reorganized and with that comes a new name. The former MDEQ has become the Michigan Department of Environment, Great Lakes and Energy (EGLE).

The intention behind the reorganization is to unite MDEQ, the Office of the Great Lakes and Michigan Agency for Energy around a common purpose of protecting the state and its resources.

Under Executive Order 2019-06, the reorganization also includes the creation of an Interagency Environmental Justice Response Team, which will assist in developing, implementing and regularly updating a statewide environmental justice plan. An Office of the Clean Water Public Advocate was also created to accept and investigate complaints and concerns relating to drinking water quality.



WAIT AND SEE

Clerks: No action needed right now due to state redistricting

In April, a federal three-judge panel ruled in *League of Women Voters of MI v. Benson* that several congressional and state House and Senate districts were drawn in an unconstitutional manner. The court barred the use of current district boundaries for those districts in future elections, and ordered special elections in 2020 for certain state Senate districts.

The state Bureau of Elections has issued guidance for local clerks and election administrators that no action is needed at this time, as the state has the opportunity to enact new redistricting plans for the affected districts, which must be signed into law on or before Aug. 1, 2019. If the Legislature and governor fail to enact new plans by the deadline, a panel of three federal judges will draw new boundaries for the affected districts.

The court's decision has also been appealed to the U.S. Supreme Court, and the final outcome will not be known for some time. The bureau is working on developing timelines and informational materials to help prepare for the new redistricting plans if and when they are needed. Watch MTA publications for details as they become available.

Township happenings

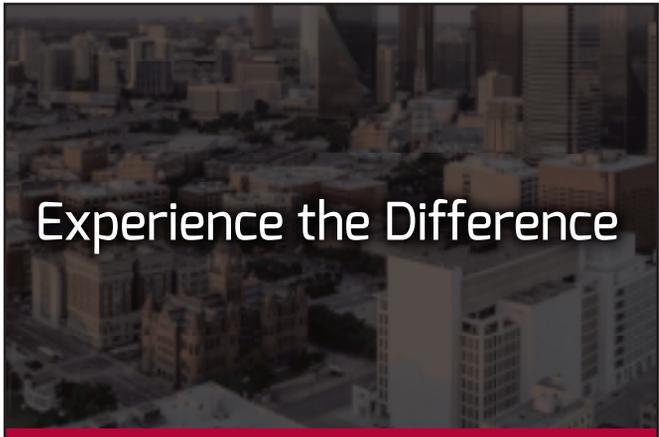
Meridian Charter Township (Ingham Co.) was awarded the highest level of recognition for financial reporting from the Government Finance Officers Association earlier this year. The township and Finance Director **Miriam Mattison** were awarded the Financial Reporting Achievement for preparing the award-winning report.



Van Buren Charter Township (Wayne Co.) Police Department's K9 Jase recently received a bullet and stab protective vest thanks to a donation from non-profit Vested Interest in K9s, Inc. The vest was sponsored by the Officer Collin Rose Memorial Foundation and embroidered with "In honor of Axe EOW 11/04/18 & Collin Rose EOW 11/23/16," honoring St. Clair Shores K9 Axe and

Wayne State University police officer Collin Rose, both of whom were shot and killed in the line of duty.

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



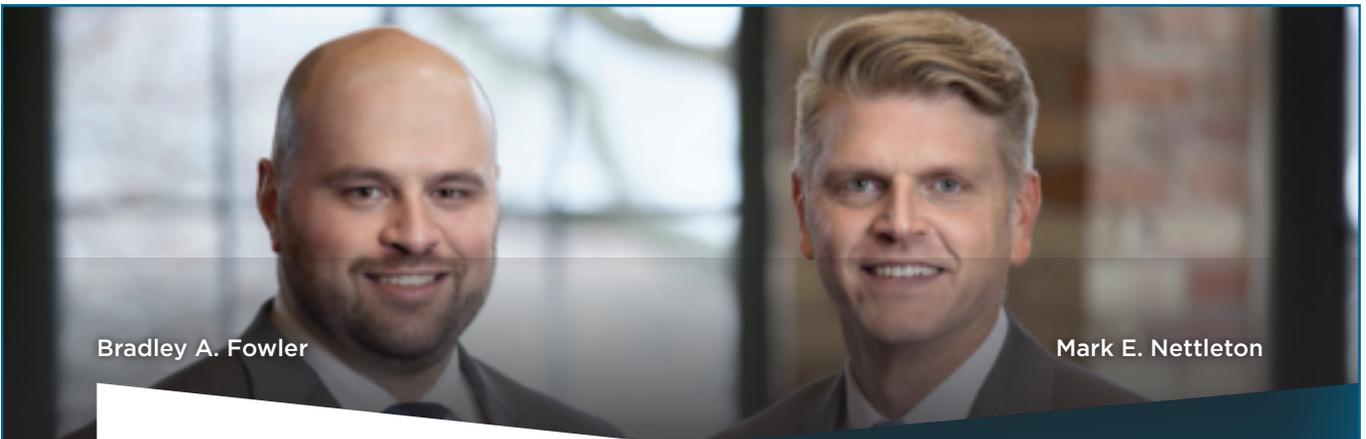
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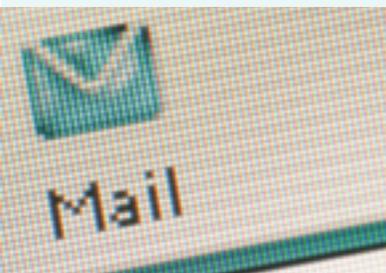
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Got spam? Steps you can take to ensure you receive MTA emails

It has come to MTA's attention that an increased number of emails sent from Association staff to our member officials are being blocked as spam, particularly for certain internet service providers including Charter. We also occasionally receive notice from members that they are not receiving our weekly *Township Insights* and monthly *Township Voice* newsletters, which are sent via a system called Constant Contact. If you sent an email to MTA and did not receive a response, or are not receiving our newsletters and



other email communications, it may be that certain emails from the Association are being blocked.

MTA is working with Charter to unblock our domain; however, this process can take some time. In the meantime, there are a few steps that all member officials can take to ensure Association emails are received.

- 1) Check your spam or junk mail filter. If you see some of our emails are in there, typically unjunking them or marking as "safe" will solve the problem.
- 2) If they are not in the junk folder or no such folder exists, try adding @michigantownships.org, as well as @in.constantcontact.com and @in.confirmedcc.com to your "list of safe senders." This tells the system to allow all emails from addresses at the domain you enter. (Search for "Safe Senders" in your email "Help" menu.)

To provide your email address, or ensure we have the correct email address, call (517) 321-6467 or email elsa@michigantownships.org.

mta events | June

10	<i>How to Hang On to Your Township's Assessing</i> workshop, St. Ignace
11	<i>How to Hang On to Your Township's Assessing</i> workshop, Houghton
12	<i>How to Hang On to Your Township's Assessing</i> workshop, Escanaba
18	<i>How to Hang On to Your Township's Assessing</i> workshop, Kalamazoo
20	<i>How to Hang On to Your Township's Assessing</i> workshop, Cadillac
25	<i>How to Hang On to Your Township's Assessing</i> workshop, Frankenmuth

profile



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Cases receive MTA Legal Defense Fund support

MTA's Legal Defense Fund (LDF) assists townships in legal battles that have significant statewide impact, as well as other local units when the court's decision could impact townships. The LDF Committee recently approved support, in the form of *amicus curiae* briefs, in the following cases.



Therese Shaw v. City of Dearborn—At issue in this case is whether fees constitute a lawful “user fee” or an unlawful tax.

Jeremy Hooker v. Brenda Moore—An *amicus* brief in support of leave to appeal to the state Supreme Court will be filed in this case, which involves whether the meaning of “factual” or “factually”

includes truthful when applied to reviewing the accuracy of statements made on a recall petition pursuant to MCL 168.951a.

Nixon v. Webster Township—Following a circuit court ruling that reversed the township's zoning board of appeals decision that a wedding barn use is not allowed as “agritourism,” the township was granted leave to appeal in the state Court of Appeals.

Rafaeli LLC v. Oakland Co.—In this case, the Michigan Supreme Court has granted leave to hear whether Oakland County engaged in an unconstitutional taking of property when it retained proceeds from the sale of tax foreclosed real property that exceeded the amount of the tax delinquencies in accordance with statutory procedures.

Fraser Township v. Harvey Haney—The township is seeking leave to appeal to the Michigan Supreme Court after the state Court of Appeals reversed and remanded the trial court's favorable decision and to allow the plaintiff to amend his responsive pleadings to include the statute of limitations as an affirmative defense to the township's zoning enforcement action.

DeRuiter v. Byron Township—MTA has been involved in this case, now before the state Supreme Court, which concerns whether the township's zoning ordinance pertaining to the location of registered medical marijuana caregivers is preempted by the Michigan Medical Marijuana Act.

Oakland County v. MDEQ—*Amicus curiae* briefs will be prepared in the Court of Claims, and possibly state Court of Appeals and Supreme Court, for this case, in which the plaintiffs argue that the revised lead and copper rules enacted by the state Department of Environmental Quality (now Department of Environment, Great Lakes and Energy) compromise their ability to remove lead lines in a manner that protects the public from contaminants in drinking water.

profile



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JUNE

1 Deadline for filing Form 2368 *Principal Residence Exemption (PRE) Affidavit* for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. (MCL 211.7cc(2))

Deadline for filing the initial request of a *Conditional Rescission of Principal Residence Exemption* (Form 4640) for the summer tax levy. (MCL 211.7cc(5))

Deadline for filing for *Foreclosure Entity Conditional Rescission of a Principal Residence Exemption* (Form 4983) to qualify for the summer tax levy. (MCL 211.77cc(5))

Assessment roll due to county treasurer if local unit is not collecting summer taxes. (MCL 211.095b(6)(a))

Not later than June 1. Requests are due from a brownfield redevelopment authority, tax increment finance authority, local development financing authority or downtown development authority for state reimbursements of tax increment revenue decreases as a result of the Michigan Business Tax reduction in personal property taxes. (Form 4650; PA 154-157 of 2008)

3 *By first Monday in June.* Deadline for notifying protesting taxpayers in writing of board of review action. (MCL 211.30(4))

County equalization director calculates current year millage reduction fraction including those for inter-county taxing jurisdictions. The completed, verified State Tax Commission (STC) Form L-4028 is filed with the county treasurer and the STC on or before the first Monday in June. (MCL 211.34d(3))

10 Allocation board must issue final order not later than the second Monday in June. (MCL 211.216)

15 Deadline for submission of Water Pollution Control (PA 451 of 1994 Part 37) and Air Pollution Control (PA 451 of 1994 Part 59) tax exemption applications to the STC.

Deadline for the assessor's report to the STC on the status of each neighborhood homestead exemption granted under the Neighborhood Enterprise Zone Act. (MCL 207.786(2))

17 Deadline for tax increment finance (TIF) authorities to file 2018 TIF loss reimbursement claims—Form 5176 *Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities*, Form 5176BR *Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities*, or Form 5176ICV *Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss*. (MCL 123.1356a(3))

By 22 Clerks shall electronically transmit or mail (as requested) an absentee voter ballot to each absent voter who applied for an absent voter ballot 45 days or more before the Aug. 6 election. (MCL 168.759a)

Absentee voter ballots for Aug. 6 election must be available for issuance to voters. (MCL 168.714)

24 *Fourth Monday in June.* Deadline for equalization director to file tabulation of final taxable valuations with the STC on STC Form L-4046. (MCL 211.27d)

27 *through July 16.* Precinct inspectors for Aug. 6 election appointed by township election commissions. (MCL 168.674)

28 Township supervisor shall prepare and furnish the summer tax roll before June 30 to the township treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. (MCL 380.1612(1))

Deadline for classification appeals to STC. (MCL 211.34c(6)) Appeal must be filed in writing on Form 2167 by June 30. (*June 30 is a Sunday.*)

JULY

1 Taxes due and payable in those jurisdictions authorized to levy a summer tax. (MCLs 211.44a(3) and (4))

2 Deadline for governmental agencies to exercise the right of refusal for

2018 tax foreclosure proposals. (MCL 211.78m(1))

8 Notice of close of registration for Aug. 6 election published. One notice required. (MCL 168.498)

Clerk shall post and notify the secretary of state of hours the clerk's office will be open on the Saturday or Sunday, or both, immediately before the Aug. 6 election to issue and receive absentee voter ballots. (MCL 168.761b)

Clerk shall post and notify the secretary of state of additional locations and hours the clerk will be available to issue and receive absentee voter ballots for the Aug. 6 election, if applicable. (MCL 168.761b)

16 *Tuesday after the third Monday in July.* The July board of review may be convened to correct a qualified error. (MCL 211.53b) The township board may authorize, by adoption of an ordinance or resolution, an alternative meeting date during the week of the third Monday in July. (MCL 211.53b(9)(b))

An owner who owned and occupied a principal residence on May 1 for taxes levied before Jan. 1, 2013, for which the exemption was not on the tax roll may file an appeal with the July board of

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review in the year for which the exemption was claimed or the immediately succeeding three years. For taxes levied after Dec. 31, 2012, an owner who owned and occupied a principal residence on June 1 or Nov. 1 for which the exemption was not on the tax roll may file an appeal with the July board of review in the year for which the exemption was claimed or the immediately succeeding three years. (MCL 211.7cc(19))

An owner of property that is qualified agricultural property on May 1 may appeal to the July board of review for the current year and the immediately preceding year if the exemption was not on the tax roll. (MCL 211.7ee(6))

July board of review may hear appeals for current year only for poverty exemptions, but not poverty exemptions denied by the March board of review. (MCL 211.7u, STC Bulletin No. 6 of 2017)

22 Last day to register for the Aug. 6 election in any manner other than in-person with the local clerk. (MCL 168.497)

23 through 8 p.m. Aug. 6. In-person registration with clerk for the Aug. 6 election with proof of residency. (MCL 168.497)

Partisan and nonpartisan candidates for Nov. 5 election file nominating petitions and Affidavits of Identity by 4 p.m. (MCL 168.644e) Withdrawal deadline elapses at 4 p.m. on July 26.

26 Write-in candidates file Declaration of Intent forms for Aug. 6 election by 4 p.m. (MCL 168.737a)

By 29 Clerk forwards names and addresses of partisan and nonpartisan candidates for Nov. 5 election to county clerk.

By 30 Notice of Aug. 6 election published. One notice required. (MCL 168.653a)

30 Petitions to place proposals on Nov. 5 ballot filed with county and local clerks by 5 p.m. (MCL 168.646a)

By 31 Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal (MTT) on or

before July 31 of the tax year involved. (MCL 205.735a(6))

Industrial Facilities Exemption Treasurer's Report (Form 170) must be filed with the property services division on or before July 31 of the tax year involved.

A protest of assessed valuation or taxable valuation or the percentage of Qualified Agricultural Property exemption subsequent to board of review action must be filed with the MTT, in writing on or before July 31.



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We have boxes full of files and paperwork taking up space in our hall. Can we dispose of them, or do we have to keep them?

The answer depends on the type of document and whether there is an official record retention period that tells you when the document may be destroyed.

Public records of a township are also the property of the state and can be disposed of or destroyed only in compliance with Michigan law. MCL 399.5 provides that “a record that is required to be kept by a public officer in the discharge of duties imposed by law, that is required to be filed in a public office, or that is a memorial or a transaction of a public officer made in the discharge of a duty, is the property of this state and shall not be disposed of, mutilated or destroyed, except as provided by law.”

In other words, you cannot dispose of any township record unless a law or the office of Records Management Services in the Michigan Department of Technology, Management and Budget says you can.

In practice, the state has simplified the process by adopting “general schedules,” or lists, of common records types that identify when those records may be disposed of or destroyed. Although a township could create its own “special” record retention schedule, it would have to obtain state approval to use it. A township does not need to take any action to adopt or get approval before using a general record retention schedule.

The General Schedule No. 10—Michigan Township Record Retention, approved July 1, 1997, by the State Archives and State Administrative Board, was the original official record retention schedule for township records not covered by another schedule. In recent years, the state, working with MTA and other governmental agencies, has updated and reorganized most of the general record retention schedules. Township records are currently covered by several schedules, including, but not limited to, General Schedules No. 10—Townships, No. 11—Local Law Enforcement, No. 17—Public Libraries, No. 18—Fire/Ambulance Departments, No. 23—Elections Records, No. 25—Township Clerks, No. 26—Local Government Human Resources, and No. 29—Township Treasurers. In all, there are 34 schedules for local governments. Townships may access current record retention schedules and other records management resources on the MTA Members website, under Records Management, or on the State of Michigan’s website at www.michigan.gov/recordsmanagement (click on “Retention and Disposal”).

Although they are called “retention” schedules, the schedules actually identify the earliest time that a record may be destroyed. If a record is not listed on the schedule, it cannot be disposed of or destroyed and must be retained permanently, unless permission is obtained from the State Archives and State Administrative Board. Some records are listed on the schedule as having a permanent retention period, as a reminder to keep them permanently, and not destroy them.

Where a law requires a retention period, it is cited in the schedule. But it’s not always a specific statute that establishes the retention period. For example, many records should be retained for a period in which the township or individuals connected to the records may have some legal liability.

Some documents are defined as “non-record” materials, and do not need to be retained for a specific period. General Schedule No. 1—Non-Record Materials describes types of non-record materials such as duplicates or copies of records, outdated publications, preliminary drafts or notes that do not represent significant basic steps in the preparation of public records.

The township clerk has custody of all the records, books and papers of the township when no other provision is made by law for custody by another official. And the clerk is responsible for “the safekeeping of the records, books and papers of the township in the manner required by law,” including seeing that they are not kept where they will be exposed to an “unusual hazard of fire or theft.”

In addition, a township should comply with the retention schedules to help ensure compliance with the Freedom of Information Act (FOIA) and other statutes that require public access to records.

So it is important for the clerk and any township officials with recordkeeping responsibility to be aware of the retention periods, and for the entire township board to support and appropriately fund recordkeeping methods that protect the safety of the records, but also to organize and maintain them in a system, location and format that allows for easy and timely access to keep them readily available to the public upon request for copies or to inspect, as long as the records exist.



How long do you retain email or text messages?

The format of the record makes no difference. As long as it is a “writing,” it may be a record subject to a retention schedule—and to the FOIA and other requests for public access.

A “writing” is defined by the FOIA as: “handwriting, typewriting, printing, photostating, photographing, photocopying, and every other means of recording, and includes letters, words, pictures, sounds, or symbols, or combinations thereof, and papers, maps, magnetic or paper tapes, photographic films or prints, microfilm, microfiche, magnetic or punched cards, discs, drums, or other means of recording or retaining meaningful content.” (MCL 15.232)

It’s the message, not the medium, that determines the nature of the record and its retention period. Imagine the email or text correspondence printed out. Or, if it’s easier, actually print it out. That takes away the distraction of the digital format in determining if something is a public record and what type of record it is. It’s the same for a taped or digital recording. Imagine it transcribed onto paper.

The record retention schedules include brief descriptions that can help in identifying the type of record. Once you’ve determined what the record is, then refer to the record retention period code in the schedule. You retain that record for the same period as if it were a paper record.



Can we make digital copies of our paper records and throw out the paper ones?

You may make digital copies, but you cannot destroy the original, paper versions until one of the general record retention schedules allows disposal.

Under the Records Reproduction Act, Public Act 116 of 1992, MCL 24.401, *et seq.* (formerly the Records Media Act), a township or a township official acting in his or her official capacity may reproduce a record by photograph, photocopy, microreproduction, optical media, data transfer, digitization, digital migration, digital imaging, magnetic media, printing, or any other reproduction method approved by Records Management Services in the Department of Technology, Management and Budget.

A **certified**, non-paper copy of a record made under the act has “the same force and effect as a true paper copy of a record.” A township may scan paper originals to make digital

copies of records, such as PDF copies. If certified, the copy is admissible in court, administrative proceedings and elsewhere as evidence in the same manner as an original.

When the act was amended in 2005 to allow this, there was some confusion as to whether a township could scan all of its paper original records into digital formats and then dispose of the paper originals to “go paperless.” But township original records can be disposed of or destroyed only in compliance with a state-approved record retention schedule, and some records, such as minutes, have a permanent retention period.

Also, the officer in whose office the original was filed or recorded must certify a copy produced under the act as true for it to have the same force and effect as the original for all legal purposes.

So, township records may be digitized to allow for more efficient storage and retrieval, but the original paper records must be retained unless, and until, a retention schedule authorizes their destruction.

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

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Townships wishing to opt out of recreational marijuana establishments should adopt ordinance soon

Under the Michigan Regulation and Taxation of Marihuana Act, any municipality that wishes to delay or prevent recreational marijuana establishments or retail businesses from locating in their community must adopt an “opt-out” ordinance.

Draft emergency rules to regulate recreational marijuana were expected to be released June 1 by the state Marijuana Regulatory Agency (MRA). These rules are required by MRTMA, which was approved by voters last November. The MRA shared with MTA that these rules could be similar to the Medical Marihuana Facilities Licensing Act and will not



address local zoning. While the MRTMA requires the agency to begin accepting applications no later than Dec. 6, 2019, the MRA shared they may begin accepting applications as soon as 90 days after the rules are issued.

If a township wishes to prohibit recreational marijuana

establishments or retail shops in their community, it must adopt an opt-out ordinance. Once the state begins accepting applications—which could be as soon as September—they can locate recreational marijuana establishments in any townships that have not opted out. If they have not already done so, townships that wish to opt out should adopt regulatory ordinances immediately.

The MRTMA references options for “municipalities” (city, village or township) to prohibit recreational marijuana establishments, including to completely prohibit or limit the number of marijuana establishments in its boundaries. A township ordinance can also establish restrictions on public signs related to recreational marijuana; the time, place and manner of operation of recreational marijuana

establishments; authorize the sale of recreational marijuana in designated areas or at special events; and establish penalties for violations.

A township ordinance cannot restrict the transportation of marijuana through the township, or prohibit a grower, processor or retailer from operating in a single facility or at a location shared with a facility operating pursuant to the Medical Marihuana Facilities Licensing Act.

A sample ordinance to prohibit recreational marijuana establishments is available on the members-only side of MTA’s website, www.michigantownships.org. After logging in, access our Marijuana Resources web page under the “Answer Center” tab. Townships should work with their legal counsel on adopting an opt-out ordinance.

Such ordinances are subject to referendum to have it voted up or down on a ballot. There is no deadline for referendum.

Townships opting out of the Michigan Regulation and Taxation of Marihuana Act should email their ordinance to LARA-BMMR-Enforcement@michigan.gov.



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Legislative lowdown

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

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

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

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

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

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

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

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

SBs 47-48 & HBs 4069 & 4465: Alternative energy personal property—Provides personal property tax exemption for alternative energy systems up to specific threshold. *MTA neutral.*

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

SB 62 & HB 4119: Township libraries—Provides for the reestablishment of free public libraries in certain circumstances. *MTA supports.*

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

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

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

HB 4030: Special assessment—Allows special assessment financing to be based on frontage or other equitable manner agreed upon between township board and property owners within special assessment district. *MTA supports.*

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

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

HB 4055: Land use—Requires tax payment certification prior to approval of land division. *MTA supports.*

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

HB 4091: Neighborhood Enterprise Zones—Modifies eligibility requirements to qualify as a rehabilitated facility. *MTA supports.*

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

HB 4101: Downtown development authorities—Modifies membership appointed to the downtown development authority board. *MTA supports.*

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

HB 4209: Township treasurer designee—Allows the township treasurer to appoint a designee to act on their behalf for tax collection purposes under certain conditions. *MTA supports.*

HB 4227: Committee on Michigan's Mining Future—Creates an advisory committee on the future of mining within the Department Environment, Great Lakes & Energy that includes municipal representation. *MTA supports.*

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

HB 4408: Recreational authority audit—Modifies the requirement for an annual audit based on whether a recreational authority levies and collects a millage. *MTA supports.*

HB 4468: Freedom of Information Act—Allows a person making a FOIA request to request any written response be made by email, fax or first-class mail if the public body has the technological capacity to provide the documents and response electronically. *MTA neutral.*

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



Q What is a deficit fund balance for purposes of compliance with Michigan law? For our current-year budget, we anticipate spending more money than our budgeted revenues. Are we in violation of the law?

The measurement of the term “deficit for compliance” with the Uniform Budgeting and Accounting Act, Public Act 2 of 1968, as amended, isn’t an annual measurement; rather it is a measurement of the township’s financial condition on an accumulated basis. Adopting a budget where the current-year budgeted revenues are exceeded by the current-year budgeted expenditures is not an unusual event. Many townships accumulate resources to pay for non-reoccurring expenditures, such as capital outlay, or to plan to reduce fund balance accumulations.

A deficit, in the accounting world, occurs when the assets of a township are exceeded by the township’s liabilities—calculated for most funds on the “modified accrual” method

of accounting. However, the deficit condition, which would result in a violation of Michigan law, occurs when a negative balance is found in the unrestricted fund balance (total fund balance, minus the non-spendable fund balance, minus the restricted fund balance). For review purposes, the types of fund balances found in a township’s general fund are:

- **Nonspendable.** This classification is intended to include amounts that cannot be spent because they are either: 1) not in spendable form, or 2) legally or contractually required to be maintained intact.
- **Restricted.** Funds are reported as restricted when constraints placed on the use of those resources are either: 1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or 2) imposed by law.
- **Committed.** These funds include amounts that can be used only for the specific purposes determined by a formal action of the township board.
- **Assigned.** These amounts are constrained by a township’s intent to be used for specific purposes and are neither restricted nor committed.
- **Unassigned.** This designation is reserved for the residual classification for the general fund.

Here is an example

Fund Balances:

Non Spendable-Long-term A/R	\$56,000
Unrestricted	
Committed	\$25,000
Uncommitted	(\$33,117)
Total Fund Balance	\$47,883

While this township would have an overall fund balance surplus of \$47,883, deficit in the total of the unrestricted fund balance (\$25,000-\$33,117) is negative.

Deficits incurred by local units of government must be “cured” by filing a formal deficit elimination plan with the state Department of Treasury within 90 days of the end of the fiscal year. This plan must be approved by the legislative body (township board), and filed electronically with the state using the same portal as audit filing, qualifying statements and other annual filings.

“Deficit condition” for proprietary operations (e.g. water and sewer enterprise fund) and “component units” (legal entities under the “control” of the township, such as downtown development authorities and brownfield redevelopment authorities) are a bit more complex, and we suggest you review them with your CPA.

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

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Among our most popular episodes so far:

Clearing the air: What the recreational marijuana law means for your township

Confused about what the legalization of recreational marijuana really means? MTA's Staff Attorney Catherine Mullhaupt answers your most burning questions.

Townships: Where we came from and where we're going

MTA Executive Director Larry Merrill explores township government's past, and shares his thoughts on where the government closest to the people is headed.

Looking back—and ahead—at assessing reform

How did last year's assessing reform proposal turn into a law supported by MTA? Sen. Jim Stamas and Rep. James Lower look back at the process, what's in the final law and what's still to come.



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Assessing your township's assessing

The questions haven't stopped since a major property assessing reform became law. With the passage of Public Act 660 of 2018 in late December, township officials want to know how they can prepare for the changes heading their way for this key township responsibility.

The sweeping legislation was designed to increase assessing expertise throughout Michigan, with the final bill establishing clear, specific processes that include an improved due process for local units rather than seizure of the tax roll. While most of the reforms don't take effect until 2022, township officials don't want to wait. They're asking the State Tax Commission (STC) what they can do now to make sure their township meets state standards.

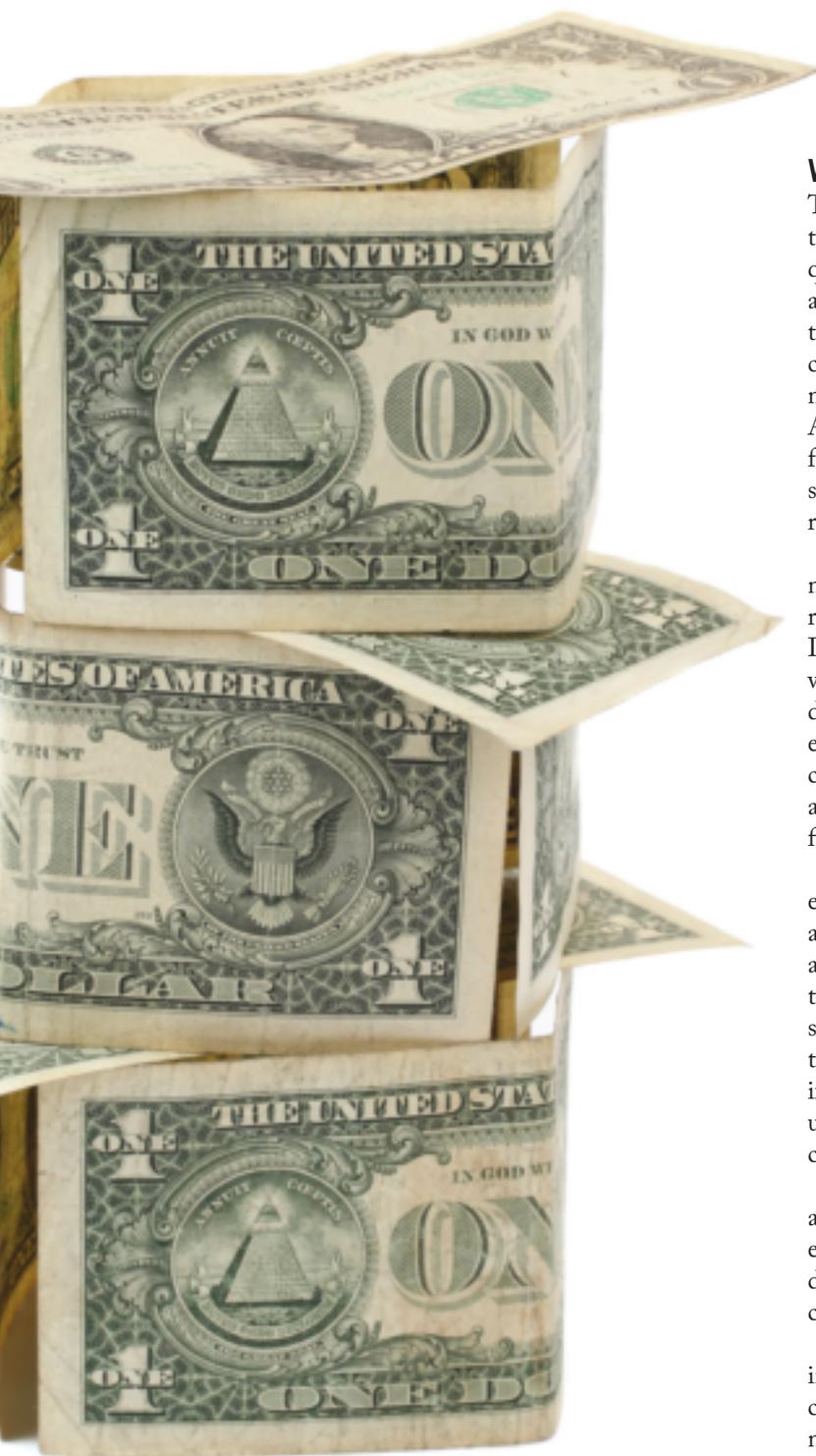
Each time she talks with local officials, Heather Frick, former STC executive director and now director for the Bureau of Local Government and School Services, points back to the AMAR, or the Audit of Minimum Assessing Requirements. By striving to meet each standard—now codified in PA 660—your township will be well-positioned to thrive under the new assessing law.

But this responsibility doesn't just fall to your township's assessor. The township board is entrusted with final oversight

of your township's assessing. That means when its assessing isn't up to state standards, the board is ultimately responsible.

Township officials cannot afford to take a hands-off approach when it comes to property tax assessment. They aren't expected to know how to calculate economic condition factors or land values. Assessing is a complicated, detailed job that requires extensive training and experience that most board members don't have. But every board member should understand assessing enough to answer two basic questions: What is required of our assessing department? And are those requirements being met?

"The AMAR actually is a review of the local unit," Frick said. "The local unit is taking oversight and responsibility, and the assessor is one of the staff members or contractors working on this, but really the oversight falls on the local officials. Having an understanding of what that looks like is critically important to their success."



What's in the assessing reform?

The comprehensive assessing reform under PA 660 is meant to provide a statutory framework to ensure proper, high-quality assessing for all taxpayers and local units. Requirements already outlined in the AMAR are cemented in statute as the determining factors for a local unit to be in substantial compliance with the General Property Tax Act. Land value maps, which were required under the previous version of the AMAR, are now optional. Timetables for audits, as well as follow-up audits, are included in the reform, along with a specific process for bringing a local unit into compliance if it remains noncompliant after a follow-up review.

Currently, local units that fail to correct their noncompliance within a certain period of time have their tax roll seized by the STC. PA 660 does away with this process. Instead, the STC may require the taxing entity to contract with a designated assessor in their county, which would be determined through an agreement with a majority of assessing entities within the county, a majority of the county board of commissioners, and the individual assessor. The designated assessor may stay in control of the entity's assessing for at least five years or upon STC approval to resume assessing.

Additionally, under PA 660, local assessing units must employ an assessor of record who oversees and administers an annual assessment of all property. They must also use a computer-assisted mass appraisal system approved by the STC as having sufficient software capabilities and that stores and backs up necessary data. In an effort to be more transparent and accessible, online information is required if the township office has broadband access, and the local unit must provide information on how property owners may contact the assessor, as well as an approximate response time.

The act also mandates training for local boards of review and allows for local units to combine boards of review for efficiency purposes. A village located within two assessing districts may request that the assessment of property be completed within one of the districts.

The STC is required to develop implementation guidelines, including minimum standards and model policies for compliance, as well as identify technical deficiencies and noncompliance deficiencies. Any policies or compliance guidelines identified by the STC prior to 2022 are anticipated to be implemented in the next cycle of AMAR audits starting in 2022.

The new standards provide correction earlier in the process, bringing a deficient local unit's assessing up to quality standards sooner. That's not just better for the local unit, Frick said—it's good for the taxpayer. The entire process is more transparent—laying out the audit provisions and the next steps that could occur in case of a deficiency. Local units have clearly defined steps they may take to correct their assessing deficiencies before their assessing is given to a designated assessor who can bring them into compliance.

Now in its seventh year, the AMAR is seeing more local units meeting compliance standards as they're audited a second time. Some local units even manage perfect

This continuing education article and accompanying self-assessment are worth 2.0 elective credits in MTA's Township Governance Academy. See page 27 for details.



OBJECTIVE

To outline the basic components of property tax assessment, and the township board's responsibility and role in oversight.

CORE COMPETENCIES

- Aware of financial matters affecting the township
- Demonstrates knowledge about township government responsibilities, functions and powers
- Understands how to objectively monitor administrative actions for compliance with existing policy and law, and to ensure that policies and practices serve the public well

cover story

scores—and they're recognized for the achievement. By codifying the AMAR provisions, townships that are doing a good job will be successful in 2022.

(The February 2019 issue of Township Focus explained the PA 660 assessing reform in detail. You can read the full article on the members-only side of www.michigantownships.org; click on "Publications," then "Township Focus" after logging in.)

What do township boards need to know now?

Most of the reform provisions don't take effect for nearly three years, with a few exceptions. Land value maps were moved to the informational section of the AMAR and are no longer required. Additionally, the provision allowing boards of review to combine went into effect this year, allowing townships or cities that are contiguous and meet statutory provisions regarding size, composition and manner of appointment to combine their boards of review now.

While the transparency requirements aren't yet in effect, townships may also choose to post their information online now and take steps toward future compliance.

Through the process, the STC must provide guidance and interpretation of the law. This involves looking at the best forms that should be adopted to move the new statutory requirements forward. For now, the STC is meeting with MTA and other stakeholders to continue the conversation and gather information. "We don't want to come up with guidance or tools that aren't useful in helping this be successful in moving it forward," Frick said.

Starting this month, the STC will have a dedicated links on its website with tips and guidance, including a timeline of the audit process, one-pagers and recommendations for taxing units from 2019 to 2022. A dedicated email address, AssessingReformQuestions@michigan.gov, was also established for questions regarding the reform.

One common misunderstanding is about the "designated assessor," which is a brand-new concept to Michigan. Frick clarified that this provision does not mandate that all assessors be an advanced or master level assessor, and it does not require countywide assessing. The STC plans to address this issue in one of its first information overviews.

What should townships do?

Since the reform was passed last year, assessors have flooded Mecosta County Equalization Director Shila Kiander—who teaches assessing topics and *Board of Review Training* for MTA—with questions. They want to know how their jobs will change this year, and if they're expected to meet new requirements. For now, Kiander's answer is always the same: wait and see.

Essentially, assessors' responsibilities haven't changed. They're still tasked with meeting the requirements of the AMAR and assessing properties fairly and accurately. They're still required to complete a corrective action plan if they're deficient in any areas.



Assessing is one of the three statutory duties required of townships, in addition to tax collection and election administration. Doing this job well is paramount to the success of townships—and to serving residents.

Debby Ring, who is an assessor and *Board of Review Training* instructor for MTA and the coordinator of instructor and curriculum development for the Michigan Assessors Association, doesn't anticipate the reform package having a major impact on assessors already doing their job well. For new assessors without much experience, the margin for error could be slim, she said. Boards can help to support them by making sure they're connected with a more experienced assessor, who can act as a mentor.

Experts say now is the time for township boards to get their house in order. The best way to prepare for the new assessing reform is to get back to the basics of the AMAR, line by line. The STC's online AMAR review sheet (available at www.michigan.gov/statetaxcommission) includes hyperlinks to laws, STC bulletins and other documents that dive further into what the STC is looking for. Preparing for your township's AMAR review isn't a guessing game. Everything you need to know is online, Frick said.

While the assessor is the one appraising properties and calculating taxable values, the township board is ultimately responsible. When the STC reviews your township's assessing, the board—not the assessor—will be held accountable.

"Part of passing the AMAR has nothing to do with the assessor," said Kiander. "It has everything to do with the township board, their policies and procedures, and the board of review."

Assessing matters

Assessing is one of the three statutory duties required of townships, in addition to tax collection and election administration. Doing this job well is paramount to the success of townships—and to serving residents.

Your public's trust in many ways hinges upon quality assessing. If your township's properties aren't assessed accurately, the obligation to pay taxes that support schools and local services falls unfairly on some taxpayers while allowing others to skirt their responsibilities. Missing and under-assessed properties put pressure on policymakers to try to seek millage increases and other revenue sources to maintain quality education and services—or make budget cuts.

Getting an assessment wrong is downright expensive, too. When taxpayers appeal, the cost of defending the assessment isn't cheap, Ring said. The goal is to get it right, based on good sound market measures of what value is.

"The assessing process is the foundation of the income stream for most of our jurisdictions across the state," Ring said. "If we do the job wrong, if we don't get the assessments right and we don't get the taxable values right, because of Proposal A, it's a long time before we can actually repair some of those errors. We need to do it right, and we need to do it right every year."

If assessing deficiencies aren't corrected, there are consequences under PA 660. As is the current practice, the new statute provides for an initial AMAR and a corrective action plan to be approved by the STC. PA 660 then provides for a follow-up review to be conducted in accordance with the approved corrective action plan. If the local unit still is not compliant after the follow-up review, it has two options—it can employ a new assessor of record at the advanced or master level, or it can contract with the designated assessor for the county to serve as the assessor of record.

While most assessors do their jobs well and take pride in quality assessing, many were flagged for deficiencies in the STC's first five years of the AMAR, and the STC was forced to assume jurisdiction of some rolls. PA 660 was born from a need for greater consistency and quality throughout Michigan. Legislation may address some of these issues, but experts agree—the primary solution is for board members to hold their assessing departments accountable.

"Fairness and uniformity must be the cornerstone of a good property tax, so that taxpayers have faith in the system and we can ensure equitable and uniform assessments statewide," Frick said.

Property taxes 101

Township officials don't need to know every nuance of the assessing process—and there are many. But they should at least have a basic understanding of the process. The assessor's four basic duties are:

- To inventory and list all property within the assessment jurisdiction.

- To equitably evaluate every item of taxable property.
- To calculate the taxable value for every taxable property.
- To prepare an assessment roll with all taxable property listed in an orderly fashion by parcel number or legal description.

To understand a property tax bill, you should understand three values—true cash value, assessed value and taxable value. The true cash value is the market price a property would likely receive if it was sold. By law, the assessed value must be 50 percent of the property's true cash value after equalization. These two values may change when they're evaluated through a sales study, which compare them to similar properties.

The taxable value is the number used to determine property taxes. It's calculated using the previous year's taxable value and multiplying it by the inflation rate multiplier or 5 percent, whichever is less, and adding or subtracting for any losses or additions to the property. Most homeowners who have owned their home for several years have a taxable value that is lower than their assessed value.

The only time a taxable value can increase beyond the state limit is when the property is sold or transferred in some way. Once this happens, the property is "uncapped," meaning the taxable value will be equal to the assessed value in the first tax year after the transfer. Then, the cap applies going forward.

Assessor review checklist

- Completed continuing education credits?
- Recertification fee paid?
- Certified at proper level? Overcertified?
- Certification of roll signed and delivered to board of review timely?
- Certified post-board of review certificate and delivered roll and database to equalization timely?
- Required State Tax Commission and equalization forms submitted timely?
- Verified accuracy of assessment roll?
- Verified roll has not been factored by classification?
- 20 percent of properties physically inspected?
- Verified accuracy of record cards?
- Appraisal methods in line with uniform standards and manuals?
- Tax maps available?
- Land value maps available?
- Economic condition factor available?
- Mathew Gast Act improvements tracked?
- Attended board meetings?
- Provided written report to board?
- Met with property owners as necessary?

The State Tax Commission shares some commonly asked AMAR questions

1. Why can't our township just use the county information?

County information can be reviewed and analyzed and if that analysis supports the same economic condition factors or land value as determined by the county, it can be used. However, it is not appropriate to simply use the county information without analysis. Assessing is done at the local—not county—level, and the county values may not reflect what is appropriate for your local unit.

2. What if we don't know how to complete our township's corrective action plan (CAP) or if we don't complete one at all?

State Tax Commission staff can explain how to complete a CAP and provide assistance. Contact (517) 335-3429 for assistance. If the township does not complete a CAP, the STC will provide one notice that it has not received the township's plan. If it is still not received, the township will be notified that it has 21 days to respond or the STC will assume jurisdiction of the assessment roll.

3. What happens if the township has not fixed anything by the follow-up review?

Currently, a local unit is given one additional opportunity to make the corrections. This will change with Public Act 660 of 2018 assessing reform. The local unit develops the CAP and proposes a timetable, and as such, there is no reason items should not be corrected by the follow-up review.

4. What if our assessor needs help?

The STC can provide assistance, and be reached at (517) 335-3429. Additional resources are also available at www.michigan.gov/statetaxcommission.

A property owner's property tax bill is determined by multiplying two factors—the local millage rate from all taxing entities and the property's taxable value. A mill is \$1 for every \$1,000 of taxable value, meaning that a homeowner with a \$100,000 taxable value and a millage rate of 30 mills would pay \$3,000 in property taxes.

Assessors are required to certify each year when they turn their assessment roll over to the board of review that they have met the requirements outlined in the STC's document "Supervising Preparation of the Assessment Roll" (available on the STC's website). This document is the basis for the AMAR review and should be reviewed by all township board members.

All about the AMAR

The AMAR review is conducted in every local unit once every five years. Reviews are conducted on an entire county at a time, with all the local units in the county being reviewed at once. Tax Management Associates (TMA), which the state has contracted to conduct the reviews, sends the units a list of each item they'll need for the AMAR. Then, TMA gets a copy of the local unit's assessment database to analyze that information. Once the database analysis is complete, TMA schedules a time to meet with the assessors in person.

Allan Berg, Belknap Township (Presque Isle Co.) supervisor, assesses for a total of 17 local units—including his own. He's received multiple perfect AMAR scores for the variety of local units on his docket over the past several years. The answer to how, he says, is simple. A perfect score requires the time and attention to detail that just isn't possible for someone trying to assess 500 parcels on nights and weekends. The job is far too complicated and should be treated as such.

By now, every township in Michigan has been through an AMAR review at least once. However, your township doesn't have to wait for the STC to schedule its next review—the score sheet is online and available for anyone to use at any time. Kiander recommends printing out the review sheet and regularly using it as a checkup for your township's assessing department.

First, the board must understand who is responsible for each question on the AMAR score sheet. While many fall on the assessor, several are under the board's authority or other township officials. (See article on page 25 for further details.)

"I don't expect township officials to be assessors," Kiander said. "They're not going to understand unless they take the class and become a certified assessor. The question you need to ask is, did you get it done? Not *how* you got it done. That's something the assessor is trained to do."

Local units that don't meet one or more standards must submit a corrective action plan explaining in detail how they plan to fix the mistake. The corrective action plan must state how and when the local unit will fix these issues. Board





While the assessor is the one appraising properties and calculating taxable values, the township board is ultimately responsible. When the State Tax Commission reviews your township's assessing, the board—not the assessor—will be held accountable.

members can't leave this corrective action plan up to the assessor—they need to be involved in its development.

"This will be particularly important as we move forward with implementation of assessing reform," Frick said.

A follow-up review will be conducted in accordance with the approved corrective action plan. Follow-up reviews are conducted beginning in May each year. TMA will write to the township supervisor and assessor asking for a copy of the database, as well as supporting documentation for any deficiency on the original review. Because there's no in-person review, it's crucial that the assessor provides all necessary supporting documentation to prove they've corrected the deficiency.

What should board members do?

Officials must first make sure that their township employs an assessor who is certified at the proper level for their unit. Assessors must be certified through the STC and can achieve three levels: Michigan certified assessing officer, Michigan advanced assessing officer and Michigan master assessing officer. The STC requires townships to have assessors at a certain level, based on the state equalized value of their real and personal property tax roll. Specific information regarding those levels is available on the STC website.

When choosing an assessor, the candidate's credentials must be the top consideration. Berg doesn't bid for jobs—he sits down with officials to discuss their needs and how he can help. Hiring the lowest bidder isn't likely to result in quality assessing.

"It's so complicated. I akin ourselves to a CPA or an attorney," Berg said. "You would never do that for a CPA or an attorney. You're going to evaluate their qualifications. I don't know if all townships get that."

Some assessors work for multiple townships. While this is a common practice, especially in rural townships, board members should monitor how many units their assessors are assessing. Even if they are within the state's limits for units they can assess, boards must ensure their township receives the highest quality work from their assessor. Quality, thorough work must be the priority in hiring an assessor, not the price.

Once the assessor is employed, boards should make sure the department has all of the tools and funding necessary. A township board should budget for continuing education and resources to meet all state requirements, as well as a salary high enough to keep a quality assessor.

Township boards need a relationship with their assessor based on open communication. From the moment the assessor is hired, the board should set expectations for how they'll communicate with one another, how often and what information must be reported. Healthy communication might look different for every township, and assessors have a wide variety of preferences. Some assessors provide regular updates at board meetings, while others keep their boards up to speed with monthly emails. Whatever method you choose, the board should stay apprised of the property tax calendar and what the assessor is up to, as well as any legislative changes.

As the township employer, boards should set annual benchmarks with their assessors and make sure they're being met. Officials should ask questions, such as whether the assessor visited 20 percent of the township's properties this year or if the assessment roll was certified on time. One way to do this is setting aside time at board meetings regularly to get reports from the assessor. Boards should review with their assessor the "Supervising Preparation of the Assessment Roll" STC document to ensure the requirements are being met. Boards should also review the AMAR document with their assessor prior to the audit to ensure all requirements are being met.

In its workshops on assessing, MTA recommends creating an annual checklist and meeting with the assessor to review it (*see page 21*). The checklist includes duties assessors are

MTA's June workshop explores how to *Hang on to Your Township's Assessing*

Assessment administration is one of only three mandated functions that townships are required to perform. **To keep this key function at the local level, your board simply cannot take a hands-off approach.** But we know that not everyone "speaks assessing"—how do you know what to ask and what to look for? **MTA can help.**

This month, we're heading to six locations around the state for an evening workshop, *Hang on to Your Township's Assessing*, where **MTA Member Information Services Liaison Cindy Dodge—a certified assessor—will identify steps you can take to ensure your assessing functions are running smoothly.**

Turn to page 28 for a registration form and to learn more. You can also register online at www.michigantownships.org.

cover story

expected to complete, such as earning their continuing education credits, turning in forms in a timely manner, certifying the assessment roll and handing it over to the board of review.

A township board that has concerns regarding its assessor's compliance with state requirements can take further steps to check the quality of the assessor's work. Possibilities include directing the supervisor or another knowledgeable board member to pull building permits to ascertain that the new construction has been added to the assessment roll and look at property cards to make sure they are actively updated. MTA workshops have suggested calling the county equalization director and the chair of your township's board of review and asking them questions about your assessor's performance.

If your township's elected officials are unfamiliar with the assessing process, invite your assessor to give a presentation at a board meeting, which will help the board gain insights that are valuable to their work for the township. Board members should also be able to meet with the assessor one-on-one to ask questions and get a better feel for how assessing works.

The fact is, assessors won't make everyone happy. Some taxpayers won't like their assessment, and complaints are par

for the course. No matter how heated a taxpayer might get, Kiander cautions board members to back up their assessor, without automatically siding with the resident. Don't play the middle man—have the resident talk directly to the assessor. If you want to be part of the conversation, ask to be copied on their emails.

Take action today

Property assessment is a core responsibility for Michigan townships, and all townships must focus on excellence in this area. Make this important function a priority, commit to learning all you can about the process and take steps to help your assessor succeed. Ensuring that your local assessing is done accurately and fairly can reap benefits for your township's bottom line—and its reputation with its residents.



Bethany Mauger, MTA Staff Writer

With contributions from Michigan State Tax Commission staff

Candidates in MTA's Township Governance Academy can earn 2.0 elective credits by completing the Continuing Education Self-Assessment on page 27. To learn more about the Academy, visit www.michigantownships.org/members/tga.asp.

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What's in the AMAR?

Here's an inside look at the questions asked in the state Audit of Minimum Assessing Requirements (AMAR)—and what it's really asking your township.

After collecting basic information, the AMAR asks several questions designed to help the local unit look at its policies and procedures and to provide statistical information to the STC.

What is the residential coefficient of dispersion for the local unit? *This is the assessor's responsibility.* This statistic tells your assessor how close your township's properties are to the standard of 50 percent true cash value. If you don't know what the statistic is, and you don't know it means to your roll, Mecosta County Equalization Director Shila Kiander recommends taking a statistics class.

What is the residential price-related differential for the local unit? *This is the assessor's responsibility.* This statistic tells you if your township's high-value properties are being undervalued, and if lower-valued properties are being overvalued.

Does the Form L-4022 in possession of the local unit match the L-4022 in possession of the county equalization director and the information uploaded on the L-4023 on the e-file site? *This is the assessor's responsibility.* These are the totals for each class that the assessor signs after the board of review. The assessor should make sure that if a form is revised, the corrected forms get to the proper hands.

The following are informational items for the STC.

Was Form 4142 completed and submitted to the state Department of Treasury by a county or township when the state's portion of principal residence exemption (PRE) denial interest is remitted? *This is the township and/or county*

treasurer's responsibility. If a PRE is denied by the township, county or state Department of Treasury, the property is charged interest each month. Whoever denies the PRE receives 70 percent of the interest. In the case of a denial, the local treasurer must send Form 4142 and the amount of interest that should be received to Treasury, the county and the township.

Does the local unit have written procedures, including audit procedures, for determining how to grant real property exemptions or remove real property exemptions when the property no longer qualifies for the exemption? *This is the assessor's responsibility.* Michigan statute states that every property is taxable unless expressly exempted by law. Exemptions are either under the umbrella of real property, with no statutory application or procedure, and program exemptions, such as principal residence exemptions, air pollution control exemptions, disabled veterans exemptions and poverty exemptions. This question is meant to determine whether your township has procedures in place to determine if the applying property truly qualifies for the exemption.

Does the local unit have land value maps? *This is assessor's responsibility.* While this portion is now for informational purposes only, the STC recommends having land value maps as a good assessing practice.

The next few items have not changed from previous AMAR reviews.

Does the local unit have properly calculated and documented economic condition factors (ECFs)? *This is the assessor's responsibility.* An ECF adjusts the assessor's use of the *Assessors Manual* to the local market, helping to ensure uniformity of assessments. Assessors are required to determine

cover story

and use an ECF in all cost appraisal situations where the *Assessors Manual* is used. The assessor must support their ECF with documentation and must use the ECF as calculated. This is the most common finding in Phase II of the AMAR, according to former STC Executive Director Heather Frick.

Does the local unit have properly calculated and documented land values? *This is the assessor's responsibility.* The assessor must develop a land value for every taxable parcel of property that is valued using the cost approach, according to the STC. In developing land values, an assessor must consider the general forces (economic, social, environmental or physical), and governmental (or legal) that affect the parcels' use, utility, and ultimately its value as well. Again, assessors can show the board their land value analysis and an example from the database to show it was properly applied.

Does the true cash value on the roll agree with the true cash value on the record cards? *This is the assessor's responsibility.* This is a measurement of the assessor's use of overrides, which are only to be used for unique properties or situations without a prescribed method of appraisal, such as a dam or a sports stadium—and when it's used, it should always be backed up with data. To make sure overrides aren't happening, township boards could ask the assessor for a report asking how many properties in the township's database have an override value.

The next several questions zero in on the township's policies and procedures. While the assessor plays a role in some of these questions, most of them are the board's responsibility.

Does the local unit conduct an annual personal property canvass as required by the *Supervising Preparation of the Assessment Roll* guidance document? *This is the assessor's responsibility.* This is to ensure all personal property is accounted for on the assessment roll. Kiander recommends assessors document their canvassing with a checklist.

Did the local unit grant any exemptions under the small business taxpayer exemption? And if so, does a sampling indicate the local unit properly processed the exemption? *This is the assessor's responsibility.* Townships need procedures in place to ensure all exemptions were granted properly, including eligibility for the exemption and timely received. An audit program should also be in place to determine a property's continued eligibility.

Did the local unit grant any poverty exemption guidelines? *This is the board's and board of review's responsibility.* These guidelines require a board vote and are not under the assessor's authority. Does the local unit have poverty exemption guidelines and an asset test? Both are required by statute. Does a sampling of the exemptions granted indicate the statutory requirements were met and the guidelines followed? While boards may deviate from the guidelines, they must have a documented and compelling reason to do so.

Does a sample of the July and December board of review actions indicate the board met the requirements of MCL 211.53b and considered only those items over which they

have statutory authority? *This is the assessor's and board of review's responsibility, as the assessor sets the board of review's agenda.* If a taxpayer brings an issue to the board of review that does not fall under its authority, board of review members must be aware of their authority and direct improper issues to the correct official. The township board must encourage board of review members to receive at least the minimum training, which MTA provides each year.

Does the local unit follow the requirement under MCL 211.27b to levy the interest and penalty for failure to file a property transfer affidavit? If waived, did the local unit waive the interest and penalty by resolution, and is that resolution kept on file? *This is the board's and assessor's responsibility.* If the purchaser does not file the affidavit within 45 days, the township is required to bill that person a dollar amount per day, up to a certain amount. Unless the township has a resolution waiving the fee, state statute requires them to charge it. It's the board's responsibility to have the resolution waiving that fee on file (*a sample resolution is available at www.michigan.gov/statetaxcommission, under the "Audit of Minimum Assessing Requirements" section*). The assessor, in turn, must date stamp documents as they're processed in order to prove an affidavit is or is not timely filed. Then, the board needs a procedure for how property owners are billed.



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Continuing Education Self-Assessment

Participants enrolled in the Township Governance Academy (TGA), MTA's credentialing program, may obtain 2.0 elective credits for successful completion of this quiz. (To receive credit, this quiz must be completed by June 1, 2022.) To obtain credit, participants must answer the following 10 multiple-choice questions by circling the correct answer and receive a minimum passing score of 70 percent. The questions are based on content from the article, "Assessing your township's assessing," beginning on page 18. There is no charge for MTA members to take the quiz or to obtain TGA credit.

Completed quizzes should be faxed to (517) 321-8908 or mailed to: MTA, 512 Westshire Dr., Lansing, MI 48917. MTA will notify you of your results within two weeks after receiving your quiz. **IMPORTANT:** Please keep a copy of your completed quiz in your TGA binder. For information about TGA, call (517) 321-6467, email tga@michigantownships.org, or visit www.michigantownships.org/members/tga.asp on the members-only section of MTA's website.

TGA Continuing Education—June 2019 Assessing your township's assessing

NAME: _____ TOWNSHIP & COUNTY: _____

EMAIL ADDRESS: _____

1. **Assessing:**
 - a. Is performed by townships only.
 - b. Is a core responsibility for townships.
 - c. Is not a statutory requirement but is often performed by townships.
 - d. Is a job that could easily be performed well at the county level.
2. **Who is responsible for making sure the township's assessing meets state requirements?**
 - a. The assessor
 - b. The supervisor
 - c. The township board
 - d. The board of review
3. **Which value is used to determine a property owner's property taxes?**
 - a. Taxable value
 - b. True cash value
 - c. Assessed value
 - d. Capped value
4. **When can a property's taxable value increase?**
 - a. When the property is reassessed
 - b. When the real estate market increases
 - c. When the owner updates the property
 - d. When the property is sold or transferred
5. **The assessor can make changes to the assessment roll:**
 - a. Before it is certified.
 - b. Once it is certified and delivered to the board of review.
 - c. After the board of review has heard appeals from taxpayers.
 - d. At any time in the process.
6. **To properly supervise your assessor, board members should have a deep enough understanding to:**
 - a. Know the required tasks and ask if they were completed.
 - b. Check the assessor's calculations of taxable values.
 - c. Correct values that don't seem quite right.
 - d. Know the required tasks and how they should be completed.
7. **The state's Audit of Minimum Assessing Requirements (AMAR):**
 - a. Scores assessing units on a point scale.
 - b. Does not include an in-person review.
 - c. Asks assessing units a series of "yes" or "no" questions.
 - d. Is a test that townships either pass or fail.
8. **When it comes to economic condition factors and land values, townships:**
 - a. Must develop their own.
 - b. May use values from their county.
 - c. Must use values outlined in their assessor manual.
 - d. Don't need to worry about them as they don't impact assessments.
9. **Your township's AMAR corrective action plan:**
 - a. Is a general description of how your township will fix the problem.
 - b. Includes specific steps and dates.
 - c. Is optional, but not required by the State Tax Commission.
 - d. Can be completed by making a quick phone call to the STC.
10. **Township boards are responsible for all of the following except:**
 - a. Hiring an assessor certified at the appropriate level.
 - b. Budgeting for continuing education and resources to meet state standards.
 - c. Ensuring the assessor is doing quality work.
 - d. Visiting 20 percent of the township's properties.

upcoming MTA workshop

REGISTRATION INFORMATION

How to Hang On to Your Township's Assessing

Does your township's assessing measure up? To keep this key function at the local level, townships must continue to strive for excellence. Your board simply cannot take a hands-off approach. Don't assume that the job is covered—if something goes wrong, the township board (not the assessor) will be held responsible.

Don't wait until your board is faced with the state's audit of assessing practices!

This evening workshop is geared for *every* member of your township board. Clerks, treasurers, trustees and supervisors should take a few steps regularly to ensure their township's assessing functions are running smoothly. Not only does this give your township a better chance of passing the state's audit, it's a great way to build trust and confidence with your community.

MTA can help you understand the board's role in assessing oversight. We'll review responsibilities, the audit process and follow-up. Learn the penalties for not meeting minimum standards, along with other options for assessing. Gain insights from both the board and assessor perspective and explore trouble-spots from both a legal and a practical standpoint. Take away tips for monitoring your assessor, along with a checklist review sheet to help ensure your assessor meets requirements. Learn what to do if you have concerns regarding compliance and steps you can take to check the quality of your assessing.

Class is held from 4 to 9 p.m., with dinner served at 6 p.m. Dates and locations are:

- June 10:** Little Bear East Arena, 275 Marquette St., St. Ignace, (906) 643-8676
- June 11:** Magnusson Franklin Square Inn, 820 Shelden Ave., Houghton, (888) 487-1700
- June 12:** Heirman Center, Bay de Noc Community College, Escanaba, (906) 786-5802
- June 18:** Fetzer Center at WMU, 2350 Business Ct., Kalamazoo, (269) 387-3232
- June 20:** Fox Hill Event Center, 7640 Mackinaw Trail, Cadillac, (231) 775-7650
- June 25:** Bavarian Inn Lodge, One Covered Bridge Lane, Frankenmuth, (989) 652-7200

Cancellation, Substitution & Switching Policy: Written cancellation requests must have been received at the MTA office by May 28 to receive a full refund. No refunds will be issued thereafter. You may switch workshop locations at no charge if you notify MTA of the change at least one week prior to the workshop; otherwise, a \$25/person fee will be assessed. You may substitute another individual from your township without incurring a charge; please notify MTA of the change.



Hang On to Your Assessing Registration Form — — — —

Township	County
Telephone	Email
Name	Title

Which location will you attend?

- | | |
|---|--|
| <input type="checkbox"/> June 10: St. Ignace | <input type="checkbox"/> June 18: Kalamazoo |
| <input type="checkbox"/> June 11: Houghton | <input type="checkbox"/> June 20: Cadillac |
| <input type="checkbox"/> June 12: Escanaba | <input type="checkbox"/> June 25: Frankenmuth |

REGULAR rate*: \$113

# of Persons	Registration Fee	Total
_____ x	\$113	= _____

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

Register online at
www.michigantownships.org

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

Check enclosed (payable to MTA)

Charge to: (circle one) MasterCard VISA

- - - /

Card # _____ Expires _____

Print Card Holder's Name _____ Signature _____



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

upcoming MTA events

REGISTRATION INFORMATION



Professional Development Retreats

As a township leader, you are expected to have solutions for a wide variety of challenges. How do you ensure you're equipped to anticipate, and develop strategies to overcome, virtually any situation that arises in your community?

Join fellow officials from across the state this summer at **Shanty Creek Resort in Bellaire** for MTA's *Professional Development Retreats*. These events offer unparalleled educational programming and excellent networking opportunities that you cannot receive elsewhere.

Practical techniques and valuable resources

The program is packed with informative sessions featuring topics tailored to the duties specific to your township position. Take advantage of this learning opportunity and connect with others who can help make your role as a township official more fulfilling. It's an investment worth making.

All about the education

Each retreat offers a learning experience geared to your office on concepts, trends and pressing issues in township government. These informative sessions are designed for officials at every level, and will help you develop new skills while providing you with knowledge of the statutory duties and responsibilities required of you. Detailed descriptions for each retreat's educational sessions appear in registration materials mailed in May, and are also available online at www.michigantownships.org.

Evening Activity

After a full day of education, we know you'll be ready for some fresh air! Leave the meeting room behind and join your friends for a northern Michigan summer evening in the great outdoors.



P&Z TEAM: JULY 9-10 **SUPERVISORS:** JULY 11-12

TREASURERS: JULY 15-16 **CLERKS:** JULY 17-18

TRUSTEES: JULY 26-27

Lodging

Housing is not included in retreat registration rates. Contact Shanty Creek directly at (866) 695-5004 or visit www.bit.ly/MTALodging.

Cancellations & Substitutions

Written cancellation requests received at the MTA office four weeks prior to the event will receive a full refund; two weeks prior will receive a half refund; no refunds will be issued thereafter. You may substitute another individual from your township for your registration without incurring a charge. Please notify MTA of the change. Changes to hotel reservations must be made directly with Shanty Creek; see hotel confirmation for cancellation policies.

Attendance at an MTA Professional Development Retreat is worth four (4) elective credits in the Township Governance Academy.



Retreat Registration Form

Township _____ County _____

Telephone _____ Email Address _____

Name _____ Title _____

Name _____ Title _____



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

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

Card # _____ Expires _____ / _____

Print Card Holder's Name _____ Signature _____

Which retreat do you wish to attend?

- P&Z - New! Supervisors Treasurers Clerks Trustees

Full Program: Includes all meals, refreshments, classes, materials and evening activity. Housing is NOT included; see lodging details above.

- \$329/person \$379/person if payment is received at MTA within two weeks of event

Single-Day Session: Check the day you wish to attend. Includes that day's meals, refreshments, classes and materials. Day one includes evening activity.

- Day One ONLY \$208/person
\$228 within two weeks of event
- Day Two ONLY \$164/person
\$184 within two weeks of event

Save \$58 on second full-program registration; online use code: MTA-58

Guest Registration: Includes that day's meals and refreshments.

- Full Guest: \$118 Day one only: \$76 Day two only: \$42

Guest name: _____

TOTAL: \$ _____ **Non-members, call MTA for rates.**



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

A lifetime of service

Larry Merrill retires after dedicating four decades to MTA and township government

Nearly four decades ago, an ad in the *Lansing State Journal* changed Larry Merrill's life.

The son of a former township trustee, he knew since childhood that local government was his calling. His job at the time in Montcalm County government was his first step toward his goal of being a local government manager. But when he decided it was time to look for the next job, he found a listing for a Michigan Townships Association (MTA) training and education officer among the newspaper classifieds.

Merrill joined MTA in 1980 and never left. While his job title changed over the years, his dedication to townships—and the officials who keep them running—didn't waver. From his job in the education department to taking the Association helm as executive director, Merrill dedicated himself to helping township officials become better leaders and create stronger communities.

This month on the job will be his last. Merrill's tenure as executive director officially ends June 30—capping an era for both MTA and himself. While he's retiring from MTA, he has no plans to spend his days sitting back and relaxing. He will be consulting with local governments and other nonprofit entities through a new Center for Local Solutions that will soon be unveiled by Public Policy Associates, Inc., as well as consulting for Michigan Association of School Boards members.

"I'm not truly retiring," he said with a laugh. "But I do hope to lead a less structured and more balanced life."

Like coming home

Joining MTA was like coming home to Merrill, who grew up with his father talking township business around the dinner table. Residents and officials alike regularly stopped by his house to talk shop—and Merrill listened. His father even sent him door to door campaigning for a fire millage when he was just 10 years old.

In Merrill's eyes, his dad—and local officials like him—were problem solvers. The good things he saw happening in his community were the result of good people coming together to make them happen. To him, government had a way of bringing out the best in people, and he wanted to be part of it.

By the time Merrill was 18, he was a regular attendee at the township's annual meeting, and it wasn't long before he was named to the **DeWitt Charter Township** (Clinton Co.) planning commission. Eventually, he chaired the township compensation commission and joined the on-call fire department.

"I was really familiar with the culture of townships," Merrill said. "There weren't too many corners of township government I hadn't touched before coming to MTA."



An evolution for townships—and MTA

Merrill started his MTA career at its headquarters in an old apartment building modified to function as an office building for the 12 or 13 employees who worked there. The department heads were all men, and the only female employees were secretaries. A mammoth 56-member Board added a new person each year, and except for the MTA Annual Conference and a few district meetings, the Association didn't offer much else in the way of training.

But as townships became more complex, the demand for more education exploded. Lawsuits and state mandates pressured township insurers to demand more of township boards in order to have their liabilities covered, and expectations grew for township leaders to make knowledge-based decisions. New township officials ran for office knowing it wasn't just a nights and weekends gig.

As townships evolved, so did MTA. Over the years, MTA added seminars and workshops designed to help township officials become better, more professional leaders. Eventually, the Association also added what is now called the Member Information Services Department to answer the questions that poured into the MTA phone lines each day.

Technology didn't just change townships—it changed MTA. Merrill watched as communication moved from letters dictated to secretaries to faxes and, much later, emails. Five years after he was hired, MTA landed its first computer, a 360k model shared by the entire office. Gradually, as more computers were added and younger professional staff were hired, the Association shifted away from using secretaries, freeing up resources to hire higher-level employees who could take MTA's offerings up a notch.

"Without having to raise dues, we became a lot more efficient," Merrill said. "We could hire more lobbyists and more training coordinators. If everybody was doing their own clerical work, those positions could provide more functional services to members."

Merrill didn't have his sights set on the executive director position when he was hired—in fact, he never expected the job to be more than a stepping stone to another position. But when Robert R. Robinson, the executive director who hired him retired, Merrill was named deputy director, the No. 2 position for then-Executive Director Jack LaRose. There, he helped oversee MTA's daily operations until 2000, when he was named the Association's fourth executive director.

feature

From day one in the top job, Merrill operated MTA with one philosophy in mind: It's not his organization—it belongs to the members. He put aside any personal views or agenda he brought to the job, instead defining MTA's success by what the membership needed and what the Board expected. And while he was in many ways the face of the Association, he never wanted MTA to revolve around him.

"The organization has never been built around any one person," he said. "It has to be built around a more solid foundation."

As executive director, Merrill saw himself as the eyes and ears of his members. Like a radar station, he and MTA staff constantly scanned for developments or items that were relevant, useful and impactful to townships. Any threat, opportunity or trend had to be understood and framed in such a way that members could easily grasp its significance. He also looked to the Board, who live and breathe townships each day, to help him keep his pulse on what's important to officials.

Teaching was always his comfort zone, especially on his passion topics of leadership and governance. Over time, he transformed from a "nuts and bolts guy" who would rather teach about budgeting and emergency management to a lifelong student of leadership. He traveled Michigan teaching officials about the tools for good governance, and how they can lead their communities into the future.

Merrill has witnessed dozens of legislative battles and victories over the years—some of which shaped township government even today. Annexation used to dominate MTA's Policy Platform until 1984, when Public Act 425 changed the culture of how cities and townships worked with one another. He also witnessed the development of a more rigorous public official recall process, which reduced what had been a common practice of throwing township officials out of office for virtually any controversial vote. And he was there when the 2007 push to move assessing, elections and tax collection from townships under a population of 20,000 died a sudden death, thanks to the united outcry of township officials.

"It was the opening salvo of trying to get rid of townships," Merrill remembered. "The lawmakers behind it were not prepared with good arguments for their change, didn't anticipate that we could document that it would increase the cost of providing services, and for the political blowback from both township officials and their residents that it caused."

An unwavering dedication

As Merrill prepares to leave his post, his dedication to local government is unwavering. He still believes government has the power to change lives. He's just as passionate today about the form of government closest to the people. That will never change, he said—no matter where he is.

'In a class by himself'

When I was first elected to office in November 2000, Larry was one of the first MTA people whom I had met. From the first time we met until today as president of MTA, Larry has always made me feel respected and appreciated. Larry has a special gift that many people sometimes don't even know they have: the passion for getting up every morning to accomplish his mission—making MTA the best it can be, by bringing out the best in everyone around him. Yes, people will come and go throughout our lives, but I am a better person for having been able to have his influence in my life.

—2019 MTA President **Jeff Sorensen**, supervisor,
Cooper Charter Township
(Kalamazoo Co.)

I have had the pleasure of working with Larry since joining my firm 27 years ago. In my profession, I have worked with many executives, but I can say without hesitation that Larry is in a class by himself. His dedication and professionalism are unmatched, and he has played an invaluable role in growing MTA into a flagship association. Larry has overseen a transition that now sees a majority of the population of Michigan living in townships, while still preserving the unique grassroots nature of township government. Townships are a diverse group spanning small farming communities to large urban municipalities. Larry has embraced this diversity and at the same time has been able to unite the membership as a cohesive association. The bridging of this diversity is a testament to Larry's ability to relate with his membership by giving and thereby receiving respect. It has been my honor to consider Larry both a colleague and friend.

—**Rob Thall**, MTA Legal Counsel,
Bauckham, Sparks, Thall, Seeber & Kaufman, PC

Of all the boards and committees I have sat on, being an MTA director has brought the most value to my life. I believe that this "value" is directly related to Larry's direction for MTA. Founded on Larry's excellent boardmanship, this basis of "value added"-oriented MTA Board meetings will carry on for a very long time. Until I became an MTA Board member, I never knew what it was to be a true "strategic" board member. I wish anyone involved in any facet of the associative direction of an entity could have had sat through just one of our Board meetings over the last 15 years and gained what I have. For this and so many other reasons, I want to thank Larry Merrill for spending his career with MTA.

—MTA Past President **Doug Mansfield**, supervisor,
Union Township (Grand Traverse Co.)

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