

# Township Focus

MARCH 2022

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

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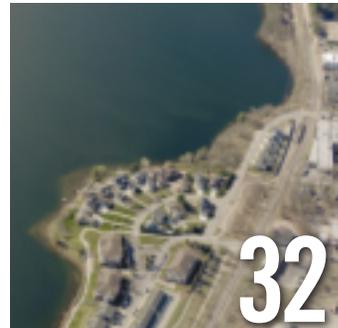


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March 2022 | Volume 10, Number 3



 Official Publication of the Michigan Townships Association

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## mission statement

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

## featured articles

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Township boards are often faced with the challenge of funding capital improvements—from purchasing new computer equipment to building a new fire station. Learn more on how to determine the best way to fund the township services and assets your residents expect—and deserve.

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### Up above: Using aerial imagery to improve township services

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## mta board of directors

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Donald Rogers, Coldwater Township (Branch Co.), Dist. 23  
Tom Hawkins, Raisin Charter Township (Lenawee Co.), Dist. 24  
Diana Lowe, Genoa Charter Township (Livingston Co.), Dist. 25

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*Michigan Township Focus*, Issue 3 March 2022 (ISSN 2330-9652), is published monthly, except for one combined spring issue. MTA membership provides a subscription to township board members, the manager/superintendent, planning commission chairperson and township attorney. Member counties also receive subscriptions for elected officials, the equalization director and road commission chairperson. Annual membership dues include \$33 for a one-year subscription to *Michigan Township Focus*. Additional member subscriptions are available for \$33 per year. Subscription rate for residents and firms in member townships is \$44 per year (schools and libraries may subscribe for \$33 a year).

*Michigan Township Focus* is a publication of the Michigan Townships Association, 512 Westshire Dr., Lansing, MI 48917-9757. Phone: (517) 321-6467; fax: (517) 321-8908; Web: [www.michigantownships.org](http://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](mailto:ashley@michigantownships.org).

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## allied service provider index



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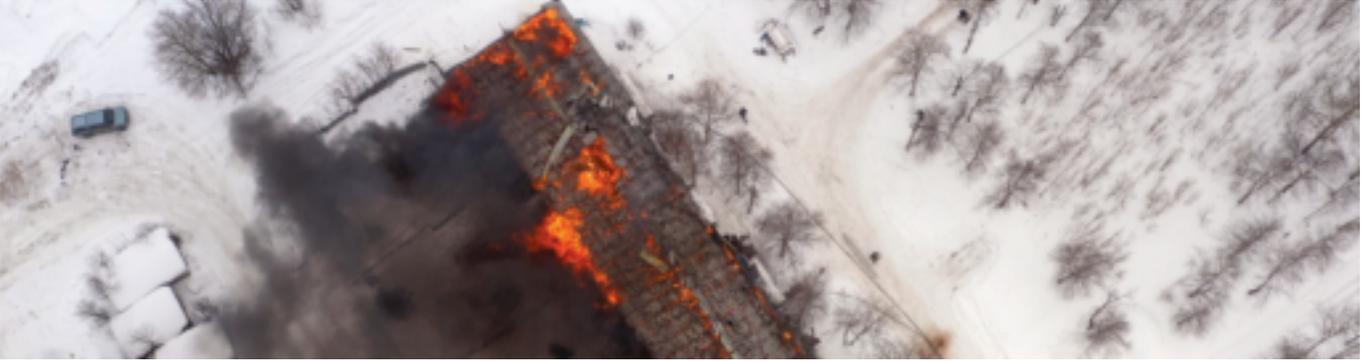
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**See ad on page 10.**

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## The view from 400 feet

After waiting years for the price to come down and capabilities to improve, Santa finally brought our family a small drone for Christmas. When I read how easy it is to violate drone use regulations and the astonishing penalties for even minor violations, I decided to study for and earn the Federal Aviation Administration Part 107 commercial drone pilot license. While it was hardly as difficult as qualifying to fly a 747 heavy cargo plane or even a Cessna, I learned a lot about restricted airspace, safe operation, navigation and the many applications of commercial drone use.

In this month's magazine, our feature article shares how townships too can use **aerial imagery technology** in many productive ways, from assessing to protecting lives. From hundreds of feet in the air, government users can easily inspect structures, fires, accident or crime scenes, land use, site reclamation, high water issues and more.

Coincidentally, it's also a few hundred feet across the Lansing Center Hall C where the main stage is set during our **Annual Conference & Expo** next month. This stage features our Opening Session, General Session, Banquet and Annual Meeting. And you won't need a drone to see all the action! It has long been a strategic priority of the MTA Board of Directors that we make it possible to participate in Conference even if time, budget or geographic distance make it difficult to do so in person for some members. This year, we will live stream, and record, the most popular portions of our Conference for virtual attendees. No risk of a bagpiper stepping on your foot and now everyone can hear, in real time, the key issues, advances and priorities being discussed.

There are three in-person Annual Conference activities I wish to personally invite you to join. We are hosting a gathering of the **MTA past presidents and life members** and hope you will come to say hello to these great leaders who helped build our Association over the decades. Next, we've invited all elected officials, appointees and staff who consider themselves to be early in their township careers to come meet each other and build their network of peers. The theme is **"YOLO"**—you only live once—because Michigan's communities should be grateful to all who have chosen to dedicate their time, passion and effort to learning and

servicing their townships competently. Finally, our full-service townships and those that are growing in that direction will want to join our expert panel as we do a peer-to-peer Q&A event named *"Community Connection LIVE"* after MTA's vibrant online forum. There are, of course, many more excellent sessions—look to the center of this issue for more details.

Last fall, I conducted "focus groups" with our members and learned that there was very strong interest in making a contribution to the MTA fund we use to contribute to township-supporting legislative candidates—especially if that contribution could be proudly promoted with a **new MTA member jacket**. The jackets are now available—and can even be personalized with your name and township. After production and shipping expenses, every jacket order will result in about \$25 going into the fund—a major help. Please order your jacket or gift one. (They must be paid for with personal funds only.) Look for the order form on page 20.

This month's cover story introduces how your township can fund capital improvements, including by using American Rescue Plan Act (ARPA) funds. We also explore additional ARPA reporting and compliance in additional articles in this issue. You can find further resources on MTA's "COVID-19 Relief" webpage, [www.michigantownships.org/covidrelief.asp](http://www.michigantownships.org/covidrelief.asp).

Finally, we honor **MTA Life Member Pat White**, who passed away last month. Pat's leadership style of warmth and frankness served with humor made him a beloved part of our township family. Pat made me feel truly welcome in this role when we met briefly as I had just started as your executive director. In speaking with our Board members, he did the same for them when they were new joiners. Many of you have voiced concern over recruiting and retaining new officials and volunteers. Our Association will become stronger and stronger when new members are greeted with sincere friendship, firm commitment to township service and a few well-timed zingers thrown in. It certainly worked for Pat.

Neil



# news&notes

a compendium of noteworthy items

## ATTORNEY GENERAL OPINION

### AG: Meeting attendance accommodations required under ADA

Michigan Attorney General Dana Nessel issued Attorney General Opinion (AGO) 7318 on Feb. 4, 2022, concluding that the federal “Americans with Disabilities Act [ADA] and Rehabilitation Act require state and local boards and commissions to provide reasonable accommodations, which could include an option to participate virtually, to qualified individuals with a disability who request an accommodation in order to fully participate as a board or commission member or as a member of the general public in meetings that are required by the Open Meetings Act [OMA] to be held in a place available to the general public.”

This opinion addresses the current language of the OMA that requires all members of a public body subject to the OMA to attend their meetings in person to be able to participate fully—with the sole exception of a member of the public body who is absent due to their participation in the military, who must be provided with remote participation through virtual meeting or teleconference options. MTA Legal Counsel have previously advised that per the current language of the OMA, other board members who view a meeting remotely should not participate. But this prior advice was from a general perspective and not responding to the question of an ADA-covered illness. MTA Legal Counsel agrees that reasonable accommodations must be considered for ADA-covered illness. The AGO advocates for board members who have an ADA-covered disability to participate remotely as a possible accommodation.

The opinion also applies to members of the public. The OMA currently does not require the public to attend meetings in person, and a public body may provide remote access and participation—but this opinion concludes that a person who is a “qualified individual with a disability” under the ADA must be provided with reasonable accommodations, which would likely include virtual meeting or teleconference options, which are readily available.

The determination of whether a person is a “qualified individual with a disability” may be made under long-standing existing federal laws and guidance.

The AGO cites the ADA definition of “disability” as “a physical or mental impairment that substantially limits one or more of the major life activities” of an individual. A “qualified individual with a disability” is “an individual with

a disability who, with or without reasonable modifications to rules, policies, or practices, the removal of architectural, communication, or transportation barriers, or the provision of auxiliary aids and services, meets the essential eligibility requirements for the receipt of services of the participation in programs or activities provided by the public entity.” (Citing 42 USC 12131(2))

“[I]t cannot be stated that, in all situations, an immunocompromised individual is a ‘qualified individual with a disability.’ But the existence of such a condition, or any other underlying condition, that makes an individual particularly susceptible to contracting an illness or disease such as COVID-19 if they were to attend a meeting in a public, physical space, could well form the basis for a sufficient showing.” (AGO 7318 of 2022)

The opinion encourages state and local boards and commissions “to proactively evaluate the services they provide and, to the extent reasonably possible, offer alternatives to completely in-person, physical meetings” even without being asked to respond to specific requests or before making a “necessarily fact-intensive analysis to determine whether a requestor is a ‘qualified individual with a disability.’” (AGO 7318 of 2022)

Attorney general opinions are binding on the Legislature and state agencies, but not townships or other local governments. Townships should work with their attorneys to determine the best approach based on their individual circumstances.

## UP FOR ELECTION

### Reminder on filling township vacancies

If vacancies occur (or have already occurred) for any elected township offices before April 11, the remainder of the unexpired term **must** be filled by an election in 2022. This is the case even if appointments have been made to temporarily fill the vacancy.

The filing deadline for partisan candidates and non-partisan candidates subject to a primary is Tuesday, April 19, 2022, at 4 p.m. Candidates wishing to run without party affiliation must file by July 21, 2022, at 4 p.m.

For more information, look to MTA’s “Filling Township Board Vacancies” resource toolkit, available on the members-only side of [www.michigantownships.org](http://www.michigantownships.org). After logging in, access via “Resource Toolkits” under the “Answer Center” tab (scroll down to “Vacancies”).



#### ARPA REMINDER

## Take action NOW to prepare for first ARPA reporting deadline

U.S. Treasury has sent an email to all non-entitlement units of government (NEUs—all but eight of Michigan’s largest townships) urging them to take **immediate** action to prepare for the first “Project and Expenditure Reporting” deadline for American Rescue Plan Act (ARPA) reporting. As also explored in our February *Township Focus* cover story, the Treasury email noted the following two tasks:

- 1) Register at [login.gov](https://portal.treasury.gov/compliance/s/) and sign up for Treasury’s portal, <https://portal.treasury.gov/compliance/s/>. (*Townships that have an ID.me registration can sign up at https://portal.treasury.gov/cares/s/slt; however, MTA does not anticipate that many townships have ID.me registrations.*)
- 2) All users should log into the portal, confirm their roles, and provide their State and Local Fiscal Recovery Fund (SLFRF, better known as ARPA) information.

All NEU townships must begin preparations now to meet the **April 30** reporting deadline. Find details, guidance and resources on [www.michigantownships.org/covidrelief.asp](http://www.michigantownships.org/covidrelief.asp). Turn to pages 12 and 21 for more on ARPA.

### Reminder on SAM.gov registration

**IMPORTANT:** Your township’s SAM.gov registration must be active for the reporting, and must be renewed annually. This is free of charge; townships do not need to pay a fee for this registration. We are again hearing of companies—some of whose communication appear to be affiliated with SAM.gov—reaching out to townships to renew the SAM.gov registration for a fee. **Your township does not have to pay, or go through a third party, to renew your registration.**

### In memoriam

**Jeri McGee**, who served **Forest Township** (Missaukee Co.) for 49 continuous years—37 years as trustee, four years as treasurer, and eight years as clerk. Said Clerk **Margie Phillips**, “Her dedication, wisdom and years of experience will be greatly missed.”

**Ron Styka**, **Meridian Charter Township** (Ingham Co.) supervisor for six years. Said Supervisor Pro-Tem **Patricia Herring Jackson**, “Meridian Township benefitted greatly from his love of community.”

#### INTO THE RECOVERY

## Amidst decline in COVID-19 surge, state withdraws indoor mask advisory

Townships may wish to reexamine any masking policies in place for meetings or in township facilities and offices, following updated guidance from the state Department of Health and Human Services (MDHHS). The department has withdrawn



its public health advisory recommending that masks be worn in indoor public settings. As of press time, COVID-19 cases and hospitalizations were continuing to decline in the state, and across the nation. This, along with increased access to vaccines, testing and treatments, resulted in the state health department updating its mask guidance for public settings to reflect that Michigan is entering a post-surge, recovery phase.

Moving forward, the COVID-19 cycle can be broken down into three key phases:

- **Response**—Local and state public health implement rapid response to a surge. The public may be advised to increase masking, testing and social distancing.
- **Recovery**—Post-surge. No immediate resurgence predicted. Local and state public health will monitor conditions that could lead to future surges.
- **Readiness**—A surge in cases is expected, with implications on severity of illness and hospital capacity. Increased communication to the public regarding possible new risks.

During the recovery phase, MDHHS recommends that all individuals, regardless of vaccination status, continue to practice universal masking in high-risk congregate settings (such as long-term care facilities and health care facilities). All individuals, regardless of vaccination status, should also wear a mask during isolation and quarantine periods to stop further community spread of COVID-19.

MDHHS continues to recommend that organizations, including townships, school districts, etc., consider local conditions and work with their local health department to determine mask policies for public meetings, large events, school districts, etc. Masks continue to be an important tool in mitigating spread of COVID-19, and individuals are still urged to consider their and their family members’ risk factors and vaccination status when making the personal decision whether to mask. Those with chronic illnesses or who are immunocompromised are at higher risk for poor outcomes from COVID-19 and would benefit most from masking in indoor settings. These risk factors may include age, medical conditions and vaccination status.

The state will continue to monitor the transmission of COVID-19 closely to assess risk across the state and adjust as conditions change. These changes could include the presence of a new variant that increases the risk to the public, or an increased number of cases that strains the health care system.

## STATE OF MICHIGAN UPDATES

### State announces agency changes

Recent changes have been made to state agencies with which townships may interact.

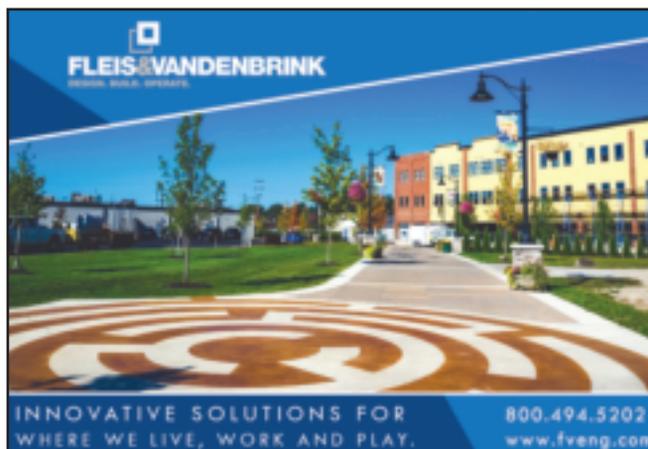
**New name for marijuana agency**—The Michigan Marijuana Regulatory Agency will be renamed the Cannabis Regulatory Agency, and will oversee hemp processing, distribution and sales in addition to regulation of the marijuana industry.

The change moves most hemp oversight from the Michigan Department of Agriculture and Rural Development (MDARD) to the Cannabis Regulatory Agency. MDARD will continue overseeing hemp cultivation. The change, made under Executive Order 2022-1, takes effect April 16. The same order also renamed the Michigan Council for Arts and Cultural Affairs as the Michigan Arts and Culture Council.

**New infrastructure office created**—A newly formed Michigan Infrastructure Office will partner with local officials and others to invest in Michigan's infrastructure. The office will be responsible for ensuring resources sent to Michigan under the federal Infrastructure Investment and Jobs Act are used effectively and efficiently to repair roads and bridges, replace lead pipes, expand high-speed internet and build up electric vehicle charging infrastructure, as well as create jobs.

### Retirement

**Betty Rowley, Easton Township** (Ionia Co.) clerk for more than 33 years. Rowley was recognized with a community party in her honor, where she was presented with a special legislative tribute.



### HOW CAN YOU PREDICT THE LEGAL RISKS YOUR COMMUNITY MIGHT FACE?

- A. CRYSTAL BALL
- B. TAROT CARDS
- C. OUIJA BOARD
- D. ROSATI, SCHULTZ, JOPPICH & AMTSBUECHLER, PC

**ANSWER: D**

*“They are integrally involved with the day-to-day operations of the township. They anticipate what the impacts will be for the township and make recommendations on how to deal with them.”*

—Township Supervisor



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LOCAL UPDATES FROM ACROSS MICHIGAN

## Township happenings

The **Chassell Township** (Houghton Co.) Cemetery has added more than two dozen new plots dedicated to green burial. Five years ago, the cemetery created approximately 40 green grave sites in a secluded, forested area, a response to local interest in this traditional form of burial.

**Plainfield Charter Township** (Kent Co.) has a new claim to fame: best-tasting water in the state, as determined by the Michigan Section of the American Water Works Association (AWWA), based on the water's appearance, taste and aroma. The township, which last won the award in 1991, will now go on to represent Michigan in the AWWA's national competition for the best-tasting water in the U.S.

The 2,000-mile Iron Belle Trail planned to run from the tip of the Upper Peninsula down to Detroit's Belle Isle now has an addition in **Van Buren Charter Township** (Wayne Co.). The trail features two routes; one for bicycling and a separate route for hiking. A portion of the hiking trail now runs through the township, which enhances accessibility for hiking and biking by adding a new road and walking path.

Email YOUR Township Happenings to [jenn@michigantownships.org](mailto: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](mailto:jenn@michigantownships.org).

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

Don't miss our next episode coming:

**Wednesday, March 16 from noon to 1 p.m.**

### Drafting Ordinances

Are your ordinances tailored to your township's needs and vision? Ordinances can be used to protect residents and retain the character of your community. Join MTA legal counsel for an overview of statutory authority for both zoning and non-zoning ordinances, and get tips for drafting effective ordinances.

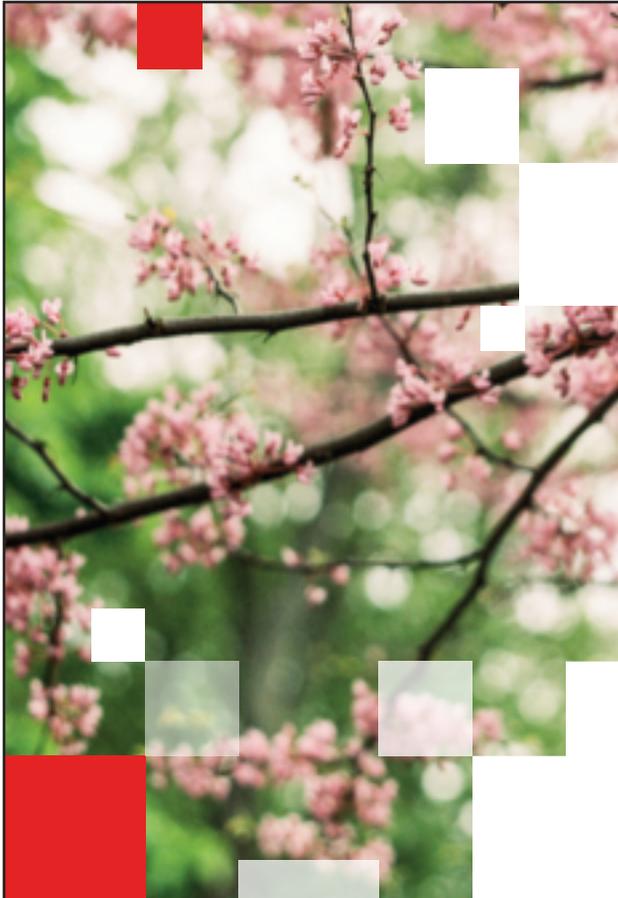
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*Part one of our new three-part series! Part two, held May 18, will review proper adoption procedures and part three, held July 13, features successful enforcement strategies. Properly written and enforced ordinances boost your township's credibility, help limit public complaints, and assist with fair and effective enforcement.*

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## Remembering MTA Life Member Pat White

MTA mourns the passing of MTA Life Member **Pat White**. White served as **Pavilion Township** (Kalamazoo Co.) supervisor for 36 years and was 2002 MTA president. He called his time at the helm of the Association the highlight of his public service career.



White

White, who was a familiar and friendly face at MTA events, conferences and meetings over the decades, was as equally open and welcoming to the residents he served. For nine terms, until his retirement in 2017, White offered a listening ear and a helping hand to the people of Pavilion Township. He faithfully served his township while managing his life insurance business, as well being dedicated to his wife Marlene, two children, grandchildren and great-grandchildren.

When he left township government, he reflected on his pride in his community and all it had accomplished, saying, “It’s not just about me. It’s about our whole community.”

“Everyone loved and respected Pat,” said MTA Life Member **Larry Rutledge**, 2007 MTA president and former **LaSalle Township** (Monroe Co.) supervisor, who was nominated by White to serve on the Association’s Executive Committee.

White was well known for his warm personality. “I have known Pat for 30 years,” said MTA Legal Counsel Robert Thall. “He was always a positive force to get things done for MTA and his community. His sense of humor was also legendary. He was always a joy to be around and will be missed.”

White’s service to his community, the Association and Michigan township government has left a lasting impact.

“I met Pat and Marlene White shortly after becoming MTA executive director in 2019,” said Neil Sheridan. “Pat was loved in his community, across his MTA district and among the many MTA Board members he served with. Pat was a master in using the power of humor to encourage township leaders, attract supporters to key township issues and to disarm our opponents.

“At MTA Headquarters, we keep a photo of each past president. When I look at Pat, the twinkle in his eye is obvious—as if the next one-liner would launch with the click of the camera’s shutter. Pat, you inspired many of today’s local leaders, as well as MTA Board members, to step up in serving township government. Their service is part of your legacy. You will be missed.”

A short visitation will be held in White’s honor on April 14 in Portage. Find details at [www.legacy.com](http://www.legacy.com), and searching for White’s memorial.

## profile

### Michigan Township Participating Plan

### Proudly providing superior and timely services to members

The Michigan Township Participating Plan (Par Plan) has been providing property and casualty insurance coverage to Michigan townships, villages and special districts of all types since 1985.

The largest Public Act 138 program in Michigan, the Par Plan works with a network of local agents to provide customized, cost-effective municipal insurance to its more than 1,200 members.

The Par Plan’s dedication to serving members extends far beyond insurance coverages. Its risk control team of public sector professionals helps members reduce exposure through a wide range of services and resources. And when it comes to claims, the Par Plan proudly provides superior, timely services to members in those moments when they are needed most.

Par Plan membership includes many benefits, including: grant opportunities to develop risk management and loss control programs; Michigan State University Extension’s Citizen Planning and Zoning Administration Certificate programs reimbursement scholarships; access to free human resources risk management services; discounted subscriptions to Lexipol Law Enforcement, Fire or Corrections Policy Solutions; and sharing in the rewards from strong risk management through an annual dividend program.

The Par Plan is unique in that it is governed by Michigan township public officials who make up the member-elected board of directors. Membership in the Par Plan means having a voice about how municipal coverage is handled, service quality and the future well-being of public entities.

“Recognizing the needs of every member is the cornerstone of the Par Plan,” said Jennifer Venema, Par Plan administrator. “We are proud to partner with MTA as an Allied Service Provider and support Michigan communities through customized coverages, risk control support, local representation and personal service.”

Administered by Tokio Marine HCC—Public Risk Group in Auburn Hills, Michigan, the Par Plan benefits from being part of one of the world’s largest insurance companies—one with excellent industry ratings, including an A.M. Best rating of A++ (Superior). For more information about joining the Par Plan, visit [www.theparplan.com](http://www.theparplan.com) or call (248) 371-3100.

Opinions expressed within do not represent the views of MTA, its Board or members. Participation in the Allied Service Provider program does not constitute or imply MTA’s endorsement of the company or its products/services. For more information, turn to page 2, see the Par Plan’s ad on the back cover, stop by their booth at the MTA Expo, or visit [www.michigantownships.org/asp.asp](http://www.michigantownships.org/asp.asp).



Advertorial

## Robinson Scholarship available to students in your township

Help ensure that today's youth become involved in local government tomorrow! Encourage students in *your* community to apply for MTA's Robert R. Robinson Memorial Scholarship by **Tuesday, May 31**.



The scholarship is a one-time award determined on a competitive basis by the applicant's academic achievement, community involvement and commitment to a career in local government administration. Applicants must be a junior, senior or graduate student enrolled in a Michigan college or university and pursuing a career in local government administration. The following materials are required to apply: 1) a letter of recommendation from a professor or instructor, 2) a copy of a resolution of support from a Michigan township board, and 3) a short essay on an important issue facing local government.

Students must submit application materials to: Michigan Townships Association, PO Box 80078, Lansing, MI 48908-0078 or email [angie@michigantownships.org](mailto:angie@michigantownships.org).

Help us spread the word in your township's newsletters, social media or website. For more information, visit [www.michigantownships.org/scholarship.asp](http://www.michigantownships.org/scholarship.asp), or contact [jenn@michigantownships.org](mailto:jenn@michigantownships.org) or (517) 321-6467, ext. 229.

## TGA Scholarship deadline extended

Officials have until **Friday, April 15** to apply for MTA's Township Governance Academy (TGA) scholarship. The scholarships, up to \$1,000 each, are available to assist you or your township with program costs associated with this unique, valuable learning experience. The Academy gives township board members, officials and personnel the knowledge and skills needed to make even more effective decisions for the benefit of their township. The program consists of 11 courses (offered in person AND online) and earning electives credits.

Download the scholarship application at [www.michigan-townships.org](http://www.michigan-townships.org) (click on "Township Governance Academy" under the "Training" tab on the members-only section, and click the "Apply for a TGA scholarship" button), or call (517) 321-6467, ext. 227, to have an application sent to you.

## Want to serve on the MTA Board? Caucus elections will be held at 2022 Conference

Caucus elections will be held in 22 MTA districts on Tuesday, April 26, during the 2022 MTA Conference, to elect new members to the MTA Board of Directors. Directors elected at the caucuses will begin their MTA Board terms at the Annual Meeting on Thursday, April 28, 2022, and conclude following the Annual Meeting in 2025.



In accordance with MTA bylaws, a director will be elected from each of the MTA districts, except for districts represented by an incoming officer on the MTA Board, who shall serve simultaneously as representatives of their respective district. This does not apply to the office of president. Based on the slate of candidates being put forth as officers by the MTA Nominating Committee on April 28, the following districts will NOT convene a caucus to elect a director: Districts 5, 11 and 21. All other districts will hold a caucus to elect a director for their respective district.

Elected officials from MTA-member townships are eligible to run for the MTA Board. Officials who wish to run for district director can campaign for the position prior to the caucus, though there are no requirements for prior announcement of candidacy. Only elected township officials may vote at the caucus meetings; appointed officials and township employees are not eligible to vote. All votes must be cast in person.

Find your MTA district at [www.michigantownships.org/board.asp](http://www.michigantownships.org/board.asp). Times and locations for each caucus will be published in the Conference program received on-site.

## Warning! Phishing emails mimicking MTA, townships received by member officials

MTA has been made aware of numerous fraudulent phishing emails received by member officials that appear to come from MTA or from other township officials. To ensure you do not fall victim to a phishing scheme or cybersecurity threat, please take note of the full email address from which the email was sent (while the sender may appear to be MTA staff or from an MTA email address, for example, the actual email address behind the name is NOT from an MTA account). Do not reply to or click on any links from these fraudulent emails or provide any personal information to the sender. We also recommend that you block the sender, report the message or mark as "junk," and share with your township's IT support. Please forward any such emails that you receive to [database@michigantownships.org](mailto:database@michigantownships.org) so that we may investigate it further.

### mta dates & events | march

- |           |   |
|-----------|---|
| <b>16</b> | <i>Now You Know</i> lunchtime learning webinar: <i>Drafting Ordinances</i>  |
| <b>28</b> | Early-bird registration deadline for MTA's Annual Educational Conference & Expo, April 25-28 in Lansing. See pages 18-19 or visit <a href="http://www.michigantownships.org">www.michigantownships.org</a> for details. |
| <b>29</b> | <i>through April 11</i> . Regular rates apply for MTA's Annual Conference & Expo. On-site rates apply after April 11.   |

### MARCH

**1** County treasurer commences settlement with local unit treasurers. (MCL 211.55)

Local units to turn over 2021 delinquent taxes to the county treasurer. (MCL 211.78a(2)) On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection.

**By 4** Final date townships can establish, move or abolish a polling place for the May 3 election. (MCL 168.662)

**7** *On or before the first Monday in March.* The 2022 assessment roll shall be completed and certified by the assessor. (MCL 211.24)

**8** *Tuesday after the first Monday in March.* The assessor/supervisor shall submit the 2022 certified assessment roll to the board of review. (MCL 211.29(1))

*Tuesday after the first Monday in March.* Organizational meeting of township board of review. (MCL 211.29)

**14** The board of review must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The board of review must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March after 6 p.m. (MCL 211.30) *Note:* The township board may authorize an alternative starting date for

the second meeting of the March board of review, which can be either the Tuesday or Wednesday following the second Monday in March. (MCL 211.30(2))

Within 10 business days after the last day of February, at least 90% of the total tax collections on hand must be delivered by the treasurer to the county and school district treasurers. (MCL 211.43(3)(b))

**By 19** Clerks shall electronically transmit or mail (as requested) an absent voter ballot for the May 3 election to each absent uniformed services or overseas voter who applied for an absent voter ballot 45 days or more before the election. (MCL 168.759a)

County clerks deliver absent voter ballots for the May 3 election to local clerks. (MCL 168.714)

**By 24** Absent voter ballots for the May 3 election must be available for issuance to voters. (MCL 168.714)

**24** *through April 12.* Precinct inspectors appointed by local election commission for the May 3 election. (MCL 168.674)

**By 31** Deadline for townships to report any errors identified in the 2021 personal property tax reimbursements on Form 5654 *Correction of School Millage Rates or Other Errors for the 2021 Personal Property Tax Reimbursement Calculations* to the state Department of Treasury. (MCL 123.1358(4))

Deadline for townships to report any modifications to the 2013, 2014 or 2015 commercial personal property and industrial personal property taxable values on Form 5658 *Modification of 2013, 2014 and 2015 Personal Property Taxable Values Used for the 2021 Personal Property Tax Reimbursement Calculations* to the state Department of Treasury. (MCL 123.1345(e), (o), (z))

Last day to pay all forfeited 2019 delinquent property taxes, interest penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2018 real property taxes vests solely in the foreclosing governmental unit. (MCL 211.78k)

### APRIL

**By 1** Assessors are required to annually provide a copy of Form 5278 *Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)*, and other parcel information required by the state Department of Treasury

in a form and manner required by the department no later than April 1 of each year. (MCL 211.9m and 9n)

School district or intermediate school district must reach agreement for summer tax collection with township if there is a summer school levy. (MCL 380.1613(2))

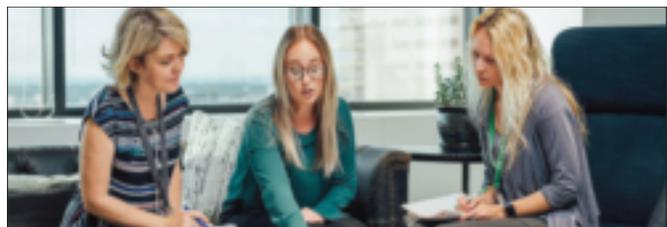
Treasurer makes final adjustment and delivery of the total amount of tax collections on hand no later than April 1. (MCL 211.43(3)(c))

Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. (MCL 211.205i(2))

**4** *On or before the first Monday in April.* The board of review must complete its review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. (MCL 211.30a)

**By 4** Notice of voter registration for the May 3 election published. One notice required. (MCL 168.498)

Clerk shall post and enter into the Qualified Voter File (QVF) the hours the clerk's office will



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be open on the Saturday or Sunday or both immediately before the May 3 election to issue and receive absent voter ballots. (MCL 168.761b)

Clerk shall post and enter into the QVF any additional locations and hours that clerk will be available to issue and receive absent voter ballots, if applicable. (MCL 168.761b)

**6** Supervisor or assessor shall deliver the completed assessment roll, with board of review certification, to the county equalization director not later than the 10th day after adjournment of the board of review or the Wednesday following the first Monday in April, whichever date occurs first. (MCL 211.30(7))

Assessor shall file Form 606 (L-4021) *Assessment Roll Changes Worksheet* with the county equalization department, and Form 607 (L-4022) *Report of*

*Assessment Roll Changes and Classification* (signed by the assessor) with the county equalization department and the State Tax Commission, immediately following adjournment of the board of review.

**18** On or before the third Monday in April. Allocation board meets and receives budgets. (MCL 211.210)

Last day to register for the May 3 election in any manner other than in person with the local clerk. (MCL 168.497)

**19** through May 3. In-person registration for the May 3 election with clerk with proof of residency until 8 p.m. (MCL 168.497)

**22** Write-in candidates for the May 3

election file declaration of intent forms by 4 p.m. (MCL 168.737a)

**By 23** County clerk delivers remainder of ballots and election supplies for the May 3 election to township clerks. (MCL 168.714)

**By 26** Notice of the May 3 election published. One notice required. (MCL 168.653a)

**By 28** Public accuracy test for the May 3 election must be conducted. (R 168.778) Notice of test must be published at least 48 hours before test. (MCL 168.798)

**29** Electors may obtain an absent voter ballot for the May 3 election via first-class mail until 5 p.m. (MCL 168.759)

Electors may submit a written request to spoil their absent voter ballot and receive a new ballot for the May 3 election by mail until 5 p.m. (MCL 168.765b)

*May 1 is a Sunday.* Deadline for filing Form 2599 *Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes* with the local assessor if the property is not classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt.

*May 1 is a Sunday.* Last day for deferral period for winter (Dec. 1) property tax levies, if the deferral for qualified taxpayers was authorized by the county board of commissioners. (MCL 211.59(3))

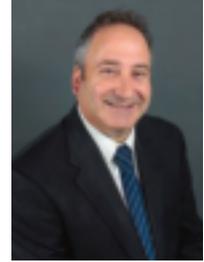
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Our township received \$500,000 in American Rescue Plan Act (ARPA) funds. Can we use some of these funds on road projects?

Yes. The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), more commonly known as ARPA funds, can be used for purposes that fit into any of the following four categories:

1. To respond to the COVID-19 public health emergency or its negative economic impacts
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to such eligible workers of the township, or by providing grants to eligible employers that have eligible workers who performed essential work
3. For the provision of government services, to the extent of the “revenue loss” projected or demonstrated by a township due to the COVID-19 public health emergency, relative to revenues collected in the most recent full fiscal year of the township prior to the emergency
4. To make necessary investments in water, sewer or broadband infrastructure

The third category provides the township with the broadest category of uses—government services. This category became even more useful for most townships with the issuance of the final rule by the U.S. Department of Treasury on Jan. 6, 2022, effective on April 1, 2022. (The final rule and an overview can be found at MTA’s “COVID-19 Relief” webpage, [www.michigantownships.org/covidrelief.asp](http://www.michigantownships.org/covidrelief.asp).) Instead of having to perform a revenue loss calculation to determine how much the township can spend on government services, the township can elect a standard allowance. The standard allowance permits a municipality to claim an automatic revenue loss of up to \$10 million. Your township can elect the standard allowance and use the whole \$500,000 for government services. The road paving project would fall under the classification of government services. Some examples of government services would include: construction or remodeling of a fire station; road building and maintenance; township administration, including staff and facilities; and provision of police and fire services and equipment.



What are critical timeframes for allocation and use of ARPA funds?

All ARPA funds must be used or allocated for costs incurred by the township between March 3, 2021, and

Dec. 31, 2024, and must be expended by Dec. 31, 2026. Your township will need to make sure it allocates the ARPA funds for township projects by Dec. 31, 2024, or else the township will forfeit that money to the U.S. Department of Treasury. Moreover, any funds not paid out by the Dec. 31, 2026, deadline must be returned.



Our township has a loan outstanding on a recently built new fire station. Can we use ARPA funds to pay off township debt?

No. The intent of the ARPA funds is for prospective use. Government services do not include payment of outstanding debt. The township is prohibited from paying interest or principle on outstanding debt, in addition to costs and fees associated with issuing new debt. If you want to construct new building infrastructure using ARPA funds, it must be pay as you go.



Aside from knowing the proper uses of ARPA funds and the timeline for expenditures, are there other requirements that our township should know about?

Yes. The use of ARPA funds is also generally subject to certain compliance and reporting requirements set forth in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200. This uniform guidance can be found at [www.michigan townships.org/covidrelief.asp](http://www.michigan townships.org/covidrelief.asp). Additional details can be found in the Project and Expenditure Report User Guide, which can also be found on MTA’s “COVID-19 Relief” webpage.

As the township is responsible for making sure that ARPA funds are utilized properly, the township should review and become familiar with the uniform guidance and the user guide. Townships should work with their attorney and auditor to assist with compliance.

The following are some points to note in this regard:

1. Townships can place ARPA funds in interest-bearing accounts, and do not need to send interest to the U.S. Department of Treasury. That interest can be used for any lawful township purpose and is not limited to eligible uses under the ARPA award.

2. A township must have and use documented procurement procedures in order to make sure that it is following all applicable local, state and federal procurement laws and regulations. The acquisition of property or services

with the ARPA funds must be conducted in a manner consistent with the uniform guidance, Sections 200.318 through 200.320.

3. The uniform guidance requires that all procurement transactions for property or services must be conducted in a manner providing full and open competition, which only allows for non-competitive procurements when one of the following conditions are true:

- a. the item is below the micro-purchase threshold;
- b. the item is only available from a single source;
- c. the public exigency or emergency will not permit a delay from publicizing a competitive solicitation; or
- d. after solicitation of a number of sources, competition is determined inadequate.

The threshold for a micro-purchase is generally \$10,000, subject to exceptions that can be reviewed in Section 200.320 of the uniform guidance. These exceptions could allow for a greater micro-purchase threshold to be established. The process used for micro-purchase is considered informal.

4. Pursuant to uniform guidance, a township is responsible for determining the dollar threshold for small purchase procurement of property and services. The threshold for small purchases must be for more than \$10,000 but less than \$250,000. Small purchase procedures require quotations from an “adequate number” of qualified sources as determined by the township (acquiring quotations from at least two sources is recommended).

5. For the procurement of property or services in the amount of \$250,000 or more, or a lesser amount as determined by a township, formal procurement methods must be used pursuant to uniform guidance, Section 200.320(b). These methods provide for sealed bids in some circumstances and requests for proposals in others.

6. All but eight Michigan townships are non-entitlement units of government (NEUs) for purposes of the ARPA. Pursuant to the ARPA reporting requirements, NEUs were not required to submit an Interim Report or a Recovery Plan Performance Report, within 60 days of receiving their ARPA funds. Instead, NEUs are required only to submit a Project and Expenditure Report by April 30, 2022, detailing the receipt and use of ARPA funds for the period of March 3, 2021, to March 31, 2022. Thereafter, NEUs will be required to submit this report annually on April 30, until 2026.

Further resources on the annual Project and Expenditure Report are available at [www.michigantownships.org/covidrelief.asp](http://www.michigantownships.org/covidrelief.asp). Turn to pages 5 and 21 for more information on the April 30 reporting deadline, including steps your township should take NOW to prepare.

*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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# 63

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# Gov. Whitmer's FY 2022-23 budget recommendation presented

In February, Gov. Whitmer's proposed executive budget recommendation for Fiscal Year 2022-23, totaling \$74.1 billion, was presented to the Legislature. The recommendation represents a 6% increase over the current year and utilizes the state's \$7 billion unprecedented surplus—and \$30.3 billion of federal funds from the American Rescue Plan Act (ARPA) and the Infrastructure Investment and Jobs Act (IIJA).

The budget recommendation includes the following proposals that support local governments:

- \$50 million in proposed hold-harmless payments for constitutional revenue sharing adjustments for townships, cities and villages that lost population based on the 2020 U.S. Census; the funding would prevent any retroactive reductions from Oct. 1, 2020, to April 1, 2022. MTA continues to work with legislators to secure the funding, but also encourages townships that have experienced a decrease in population to contact their state lawmakers to support the hold-harmless funding.
- 5% increase in City, Village and Township Revenue Sharing base funding, and a 5% one-time boost for FY 2022-23; the 10% increase (\$26.6 million) would provide the highest funding amount since 2011.
- \$50 million for First Responder Payments to state and local law enforcement and public safety personnel for work related to the COVID-19 pandemic for the current fiscal year—\$30 million from state general fund and \$20 million from ARPA funds.
- \$500 million for Hero Pay to provide payments to workers who performed essential work under terms defined in the ARPA final rule.
- \$40 million for Community Transition Grants to provide aid to communities that have experienced significant economic impacts from the departure or disinvestment of large-scale employers and their workforces from their communities. Funding will support various economic or community development activities, including rehabilitation, demolition or adaptive re-use of vacant buildings, various support and recruitment and retention activities for new or existing small businesses, local community business incubator programs, and outdoor space enhancement projects.
- \$251.7 million for water infrastructure projects to local communities for water infrastructure



projects—including lead service line replacement, stormwater management and water treatment facility upgrades—through grants, loans and direct funding.

- \$69.3 million for contaminated site clean-up, including \$20 million for rapid response contaminated site fund to provide resources for revitalizing and redeveloping sites of historic and industrial contamination in the state. This investment will also support a rapid response fund to deploy resources for sites outside the scope of normal contamination clean-up efforts.
- \$48 million for community support for lead service line replacement to provide grants for technical, managerial and financial assistance to communities throughout the state to ensure projects are implemented effectively and efficiently. Grants will prioritize disadvantaged communities.
- \$9.2 million for additional safe drinking water supply monitoring to improve oversight of water resources; it will increase water supply oversight and safe water regulations enforcement, and accelerate the issuance of water use permitting.
- \$34 million for high-water infrastructure grants to provide local communities with grants for high water level and resiliency planning and infrastructure needs. This program continues past efforts to ensure communities are provided the resources needed to address issues like coastal erosion, flooding, transportation networks, urban heat and storm water management.

- \$23 million for energy efficiency grants to provide grants and financial support to local communities and businesses for the implementation of energy efficiency infrastructure and policies. This program is supported with federal IJA funds and will provide community support through grants, state-backed loans and direct project implementation. for the implementation of energy efficiency infrastructure and policies to local governments and businesses.
- \$377.8 million for road and bridge construction in federal funds—\$283.4 million for state roads and bridges, and \$94.4 million for local roads and bridges.
- \$66 million for generator backups for all 164 state-owned pumping stations to address the significant freeway flooding events that have impacted southeast Michigan communities and disrupted important economic corridors in that region during recent storm events.
- \$60 million for rail grade separation projects at key congested local railroad crossings that impede efficient movement of commercial and passenger vehicles and jeopardize timely public safety response in an emergency.
- \$9.2 million for a new state trooper recruit school for 50 new state troopers.

“Gov. Whitmer’s historic budget proposal marks a much-needed recognition of the value and important role of our communities and the essential services they provide—particularly through the pandemic and in our recovery,” said MTA Executive Director Neil Sheridan. “With once-in-a-lifetime funding available, we are heartened to see proposed investments to safeguard, innovate and amplify public safety, the environment, infrastructure, the economy—and proposed increases and protections for revenue sharing.”

The governor’s proposed FY 2022-23 budget and FY 2021-2023 supplemental recommendations are based on the consensus revenue estimates agreed to at the most recent Consensus Revenue Estimating Conference (CREC) on Jan. 14, 2022.

Based on the CREC estimates, constitutional revenue sharing payments (appropriated on a per capita basis based on state sales tax revenues) are expected to decrease for FY 2022-22 by an estimated \$21.0 million or 2.1%.

The Legislature began its work immediately after the governor’s budget was presented. The House and Senate initial drafts are expected by late March/early April with the goal to have the FY 2022-23 budget approval by the end of June.

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## THE LAW FIRM FOR TOWNSHIPS

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## Legislative lowdown

A quick look at critical bills MTA is following as they move through the legislative process. For a complete list, see MTA's "Legislative Action Center" on the members side of [www.michigan townships.org](http://www.michigan townships.org), or look to our e-newsletters sent to all member officials.

**HB 4014: Speed limits**—Modifies procedure for establishing speed limits. *MTA supports.*

**HB 4084: Unlawful dumping**—Revises criminal penalties and civil fines for unlawful dumping of garbage. *MTA supports.*

**HB 4115: Liquor license**—Allows a local unit to adopt a resolution for on-premises liquor licensees to sell alcoholic liquor between 2 a.m. and 4 a.m. *MTA monitoring.*

**HB 4129: Elections**—Requires secretary of state to post on Department of State website a list of local clerks who are not current with continuing education training. *MTA monitoring.*

**HBs 4132-4133: Elections**—Creates felony penalties for knowingly submitting an absent voter (AV) ballot application using another person's name and personal information and for submitting an AV ballot application with the intent of obtaining multiple AV ballots for a person. *MTA monitoring.*

**HB 4134: Elections**—Allows increase in allowable precinct size and requires permanent absent voter list. *MTA supports.*

**HB 4135: Elections**—Requires absent voter counting boards in cities and townships with more than one election precinct. *MTA monitoring.*

**HB 4192: Elections/replacement candidates**—Modifies the process for appointing a replacement candidate. *MTA opposes.*

**HB 4197: Local preemption**—Prohibits local laws that prevent local officials from cooperating with federal

authorities regarding an individual's immigration status. *MTA opposes.*

**HBs 4211-4212: Law enforcement**—Increases penalties for disarming a law enforcement officer of a firearm. *MTA monitoring.*

**HBs 4454-4461: Solid waste**—Revises current Part 115 solid waste law to create materials management plans, and places more emphasis on recycling and composting of materials. *MTA supports.*

**HB 4491: Elections**—Provides authority for county clerks to remove deceased individuals from the Qualified Voter File. *MTA monitoring.*

**HBs 4523-4524: Local rail grant separation program**—Creates a local grade separation grant program for the separation of motor vehicle traffic and railroad traffic. *MTA supports.*

**HB 4530: Elections**—Eliminates May and August election dates, and creates June primary. *MTA monitoring.*

**HB 4722 & SB 446: Land use/local zoning preemption**—Amends Michigan Zoning Enabling Act to preempt local units of government from zoning short-term rentals. *MTA opposes.*

**HBs 4766-4771: Asbestos abatement**—Revises laws that govern asbestos abatement in Michigan. *MTA supports.*

**HB 4822: Workers' compensation**—Provides for workers' compensation for COVID-19 presumption for police, firefighters and emergency medical personnel without positive test result. *MTA opposes.*

**HBs 4833-4834: Property tax**—Exempts certain heavy equipment rental personal property from taxation and replaces with a specific tax of 2% on the rental of that equipment. *MTA supports.*

**HB 4839: Elections**—Allows a township clerk to offer an annual absent ballot application that could be used for any or all elections held during a calendar year. *MTA supports.*

**HB 4845: Elections**—Requires the secretary of state to conduct signature verification training for county, city and township clerks. *MTA supports.*

**HB 4885: Removal from office**—Modifies the gubernatorial removal process of local government officers from office. *MTA monitoring.*

**HB 4908: Gaming**—Allow veterans' organization to conduct charity game using a video charity game dispenser and allocates net proceeds to include reimbursement to local units for disabled veterans' property tax exemption. *MTA supports.*

**HB 5258: Elections**—Allows clerks to email transmission of proof copies of the ballot to candidates. *MTA supports.*

**HB 5287: Elections**—Modifies election law to clarify county political party committees' responsibilities now given to city or township party committees. *MTA supports.*

**HB 5282: Elections**—Prohibits intimidation of an election inspector or preventing an election inspector from performing his or her duties. *MTA supports.*

**HB 5293: Land use/zoning preemption**—Preempts local zoning authority for child foster care institutions for a state licensed facility up to 10 children. *MTA opposes.*

**HBs 5300-5302: Medical marijuana**—Creates special medical grower license for certain caregivers, limits to one location, requires registration and tracking of product, and provides municipal authority for civil enforcement. *MTA supports.*

**HB 5329: Property taxes**—Provides an opt-out option to designated assessor requirement. *MTA neutral.*

**HB 5335: Elections**—Requires city and township clerks to provide challengers in each precinct or absent voter counting boards with a visible challenger identification badge. *MTA neutral.*

**HBs 5633-5634: Sales and use taxes**—Provides sales and use tax exemptions for pet food. *MTA opposes.*

**HB 5675—Township authority**—Allows the option for township supervisors to perform marriages (creating parity with mayors). *MTA supports.*

**HB 5697: Tax Tribunal**—Provides privacy of taxpayer information for Michigan Tax Tribunal proceedings. *MTA opposes.*

**HB 5702: Personal property taxes**—Eliminates all personal property taxes, without a revenue replacement. *MTA opposes.*

**HB 5706: Marijuana**—Allows Marijuana [Cannabis] Regulatory Agency to contract with Indian tribes regarding the operation of marijuana. *MTA monitoring.*

**SBs 22-23: Elections**—Limits millage elections to November elections. *MTA opposes.*

**SB 61: Shoreline permits**—Provides for expedited permit processing during high water. *MTA supports.*

**SBs 273 & 278: Elections**—Provides for regulation of absent voter ballot drop boxes and modifies collection for absent voter ballots deposited in an absent voter ballot drop box. *MTA monitoring.*

**SB 279: Elections**—Modifies and revises the number of election challengers allowed in combined absent voter counting boards. *MTA monitoring.*

**SB 292: Elections**—Requires the secretary of state to establish election challenger training and requires election challengers to be trained. *MTA supports.*

**SB 306: Elections**—Requires the secretary of state to prepare and submit report, and post on website of county, city and township clerks who are not current with training or instruction required. *MTA monitoring.*

**SB 308: Elections**—Requires the secretary of state to provide signature verification training for clerks and election inspectors. *MTA monitoring.*

**SBs 319-320: Septic system loan program**—Modifies strategic water quality initiative loan program and fund to create a municipality loan program and a resident loan program. *MTA supports.*

**SBs 429-431: Land use/local preemption**—Preempts local units of government on zoning and all regulation of sand and gravel mining operations, and places jurisdiction under the state Department of Environment, Great Lakes, and Energy. *MTA opposes.*

**SB 441 & HB 5326: Property tax assessments**—Clarifies valuation of wind energy systems. *MTA supports.*

**SB 442 & HB 4875: Land use**—Modifies conditions under which zoning ordinance may prohibit aggregate mining. *MTA supports.*

**SB 449: Unfunded mandates**—Creates the Headlee Unfunded Mandates Prohibition Act specifying a local unit of government would not be obligated to provide a new activity or service or increased level of activity or service required by state law unless the state appropriates the necessary funds to the local unit of government. *MTA supports.*

**SB 563: Beach safety**—Requires municipalities to post information on beach safety and anti-drowning techniques from state on website if they maintain a website. *MTA monitoring.*

**SB 565: Appropriations**—Provides for supplemental appropriations for drinking water and water infrastructure improvements supplemental. *MTA supports.*

**SBs 729-730: Personal property tax exemption**—Exempts from personal property tax new broadband equipment that resolves lack of service. *MTA opposes.*

**SBs 783-784: Property taxes**—Replaces process for disabled veterans property tax exemption with an income tax credit and requires the state to reimburse local units of government. *MTA supports.*

**SBs 805-806: Property tax exemptions**—Modifies the filing for eligible manufacturing personal property tax exemptions and the distribution of the local community stabilization share retroactivity for businesses that missed the exemption filing deadline. *MTA opposes.*

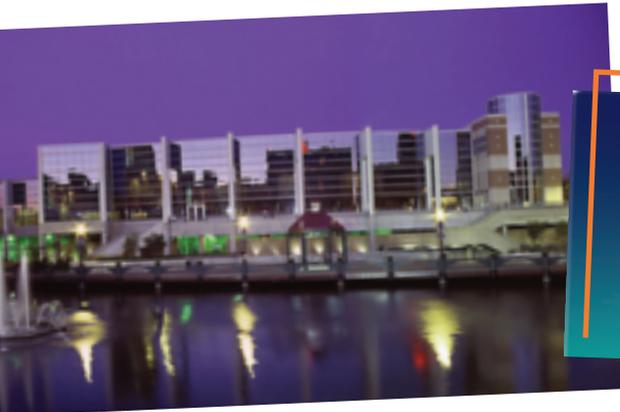
**SB 820: Local preemption**—Prohibits local units of government imposing a ban on the use of natural gas or installation of natural gas infrastructure. *MTA opposes.*

**SB 821: Emergency authorities**—Allows emergency authorities to purchase real or personal property under an installment purchase agreement and allows emergency authorities to issue bonds or notes. *MTA supports.*

**SB 846: Disabled veterans property tax exemption**—Modifies affidavit filing requirements for disabled veterans exemption. *MTA monitoring.*

# LEADING THE WAY

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**Early-bird rates end March 28.**

## **Education. Inspiration. Connection.**

When we ask our members why they look forward to attending our Annual Conference, you always sum it up in three words: education, inspiration and connection. For nearly 70 years, this event has been the largest gathering of township officials in the state, offering training tailored to your role in the township, an expo filled with municipal experts, and an opportunity to connect with your peers.

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**Inspiration.** Our return to an in-person Conference is something of a homecoming. We're excited to be reunited and looking forward to reigniting your passion for service! Our Opening Session kicks things off, featuring the always-moving Parade of Flags and uplifting remarks from MTA leadership. We'll build to the motivational keynote address during the General Session, and gather at the annual Banquet for an evening of camaraderie and entertainment with officials and state leaders, old friends and new. Finish the week at the Annual Meeting, where you'll help guide MTA's future direction.



**DON'T DELAY, REGISTER TODAY!**

Early-bird rates end **March 28**. Download a registration brochure or register online at [www.michigantownships.org/conference.asp](http://www.michigantownships.org/conference.asp).

Already registered? Reserve your hotel room at [www.grandconnection.com/mta2022](http://www.grandconnection.com/mta2022).

## Pre-Conference Classes

\*Separate registration fees apply

### Monday, April 25

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

Legal Institute for Township Attorneys

10 a.m. to 3 p.m.

The Board is in Charge: Deciding, Directing and Delegating Day-to-Day Administration

1 to 5 p.m.

Assessors Renewal Course: Lead Where You Are

9 a.m. to 12:15 p.m.

Creating a Vision for Your Township (B-103 - 4 credits)

1 to 4:15 p.m.

Linking with the Community (B-106 - 4 credits)

## Educational Sessions

### Tuesday, April 26

10:15 to 11:30 a.m.

- Building a Better Relationship with Your Assessor
- Building, Rebuilding & Maintaining Public Relations
- Dealing With Conflicts of Interest, Ethics, and Difficult Board Members
- Insights from Inside the Capitol
- Putting Economic Development to Work in Your Township
- Small Box Discount Retailers & Big Dollar Zoning Issues
- So, You Want to Be a Charter Township
- What Every Township Should Know About Budgeting
- You Said What? Navigating Employee Speech Rights

1 to 2:15 p.m.

- Act Local, Think Global: How Your Township Can Address Climate Change
- American Rescue Plan Act: Who's Spending Money on What?
- Assessing Forms and Functions
- Best Practices for Townships for Complying with ADA and Fair Housing Act

### "3-D" Welcoming Reception

Monday, April 25

Enjoy Desserts, Drinks & Dancing at Lansing Brewing Company.

Sponsored by 



### Par-Plan Fun Night

#### '80s Block Party

Tuesday, April 26

Take a trip back to the awesome '80s and enjoy an evening at Lansing's Jackson Field!

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### Afterglow Reception

Wednesday, April 27

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

Sponsored by 





- Employment Law Update
- Joint Effort: Township Administration of Marijuana
- The Health of Michigan Democracy: Insights from Township Officials
- Touch Base with Treasury
- Understanding and Managing Conflict
- Watch Out! Public Water Class Action Lawsuits Are a Real Threat

2:45 to 4 p.m.

- Anatomy of a Bulletproof Zoning Decision
- Cybersecurity and Your Township
- Faster, Better, Cheaper: Leading Innovative Townships
- Foreclosure Prevention Options
- Funding Township Road Improvements
- Gathering Input: Squeaky Wheel or General Consensus
- Impact of Legalized Marijuana on Your Township and Public Workplace
- Insights from the State Tax Commission
- Partners for Placemaking

4:30 to 5:15 p.m.

#### Informational Sessions

- The Inside Scoop on County Chapters
- YOLO: Early Career Officials Meet-up

### Wednesday, April 27

10:15 to 11:30 a.m.

- Insights from Inside the Capitol
- Is a Social District Right for Your Township
- Leverage Antennas in Rights-of-Way to Drive Economic Growth and Become a Connected Community
- Relevant Leadership
- Staying in Your Lane
- The Dreaded Open Meetings Act
- The "New Normal": COVID-19's Lasting Impact on Employment
- Updating and Maintaining Your Township's Water and Sewer Infrastructure
- Whose Land is it Anyway?



### Can't make it to Lansing? Join us online for our Virtual Conference!

We'll live stream (and record) the most popular portions of our Conference, including all main stage



events and 12 timely educational sessions. So, if the Conference doesn't fit your schedule, you're not quite ready for large in-person gatherings or prefer the convenience of online learning, you can still take part in the inspiration and education!

Can't join live? That's OK! All virtual conference participants get access to recorded versions from May through July. Wondering what's included? Look for the  next to session names shown above.

Live-streaming assistance provided by 

### Noon to 1 p.m. Township Business Solutions Sessions



- Utility Infrastructure in Your Township
- Road Ends: Who Has Rights to These?
- Glad You Asked That!
- Hot Legal Topics Facing Townships
- What ... I'm HR?

1:30 to 2:45 p.m.

- Community Connection LIVE
- Connecting with the Media
- Elections Update
- Ethics and Leadership
- Increasing Safety through Situational Awareness
- Is THIS as Fast as it Gets?
- Listeners Make Better Leaders
- Personal Property Tax: Exemptions & Collections
- Planning and Zoning for Renewable Energy
- Wait, Where Does It Say That? Laws, Rules and Online Resources
- What is Hemp and How Does it Impact My Township?
- What Changes Are Proposed for the MTA Policy Platform

3:15 to 4:30 p.m.

- Community Reaction to Land Use Changes
- Overcoming Implicit Bias
- Recruitment and Retention during the 'Great Resignation'
- The Impact of Redistricting on Elections
- Taking Care of Your Township Team
- Tax Collecting Paper Trail
- We're All in This Together
- What to Do with a Marijuana Initiative Referendum
- What Your Township Needs to Know about Franchises





Our township is preparing for the upcoming American Rescue Plan Act Project and Expenditure Report. Do you have any suggestions on navigating the process?

The American Rescue Plan Act (ARPA) has broadened the scope of what is allowable for the spending of ARPA funds with the final rule released at the beginning of 2022. While this change gives much more freedom for recipients, it is still very important to keep track of the use of funds.

The first Project and Expenditure Report is due on April 30, 2022, and will be required annually for non-entitlement units (NEUs) going forward. ARPA funds must be obligated by Dec. 31, 2024, and used entirely by Dec. 31, 2026. Under current guidelines, using the new standard allowance option under the “revenue loss” category for fund use, the funds can be used for any lawful governmental service need under \$10 million. Keeping good records will be essential for the annual report.

The U.S. Department of Treasury is making the reporting aspect of these funds a bit easier with their portal for submissions. A useful resource for townships is Treasury’s “Project and Expenditure Report User Guide,” which outlines the reporting portal along with reporting requirements.

The Project and Expenditure Report will be the first step and subsequent forms will stem down from there. The expenditures category will require a report with regard to obligations and expenditures. U.S. Treasury defines these as follows:

- An **obligation** is an order placed—such as a contract—and similar transactions that require payment.
- An **expenditure** is when the service has been rendered or the good has been delivered to the entity, and payment is due.

On the project side, projects are related actions that are being set in motion in order to achieve a specific goal.

One feature that may prove very helpful in the annual reporting process is the “Bulk File Upload.” Using this, a recipient can add all of the information for a module at one time instead of having to upload each item manually (though adding files individually is an option). Bulk uploading comes with the risk of not having the correct information, however. U.S. Treasury has indicated a few of the more common error messages, including:

- **Blank data:** When a required field is left blank within your bulk upload file, the specific bulk upload file row and cell number will be provided on the screen.
- **Invalid data:** Invalid data indicates any type of data (numeric or text) that does not meet the requirements set forth in the Help text within each bulk upload template.

- **Duplicate data:** Duplicate data includes any type of data (numeric or text) that is repeated in the same column when the Help text within a bulk upload template requires a unique entry.

It is worth noting that the report can be submitted and unsubmitted as many times as it is needed until the deadline date.

Turn to pages 4 and 12 for further information on ARPA funds and reporting. Additional helpful resources to locate the information in this article, as well as more regarding the reporting of ARPA funds, are available on MTA’s website, under the “American Rescue Plan Act resources” tab, at [www.michigantownships.org/coviderelief.asp](http://www.michigantownships.org/coviderelief.asp), and U.S. Treasury’s website, <https://home.treasury.gov> (look under “Policy Issues,” “COVID-19 Relief,” then “State, Local and Tribal Governments” or search for “Compliance and Reporting Responsibilities”).

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.

Keep in mind ...

- **You do not need to know by April 30 how your township intends to spend your ARPA allocation.** According to the Project and Expenditure User Guide, if your township has not incurred any obligations or expenditures for the funds, “Recipients should submit a report showing no (\$0) obligations or expenditures have yet been incurred.”
- Regardless of whether your township has made any decisions about its ARPA allocations, **all townships must complete the reporting by the April 30 deadline.**
- If your township opts to choose the “standard allowance” option under the “revenue loss” category of uses, you can indicate this in the reporting. You will then be asked whether any funds were used to make a deposit into a pension fund (which is prohibited) and to provide an explanation of how the funds, if any, were allocated to government services.
- For the first report only, townships must submit a copy of budget documents for how they calculated their top-line budget during the initial application process, along with copies of the signed Awards and Conditions and Title VI documents included with the application materials.



# Funding capital improvements

In the course of providing services to residents, township boards are often faced with the challenge of funding capital improvements, which can vary widely from purchasing a new computer or fire truck to building a new fire station, library or township hall, to participating in a road paving program or installing water and sewer lines.

As infrastructure ages, local officials must grapple with the issues of replacing capital assets, meeting new needs and deciding how to fund these projects—many of which require large amounts of money.

These planning decisions and challenges must be considered by townships against the backdrop of regional and national economic issues that have included an economy in recession, depressed and then resurging housing values and tax receipts, environmental concerns over Michigan's aging water systems and drinking water safety, and most recently, the economic effects of the COVID-19 pandemic. These events, and others, have led to greater scrutiny and regulation of the borrowing of money by local governments for capital improvements and other public purposes, but also new opportunities for local governments to invest in needed infrastructure utilizing significant infusions of federal stimulus funds.

Fortunately, the great majority of Michigan townships are conservatively run and financially healthy, and, as a result, are in a favorable position to proactively plan for the replacement of aging infrastructure and the acquisition of new capital improvements needed for the effective and continued provision of township services.

Township officials can help meet funding challenges by examining the available options for townships to pay for capital improvements, and becoming familiar with laws that authorize townships to borrow money and issue debt instruments.

## Capital improvement planning fosters efficient use of funds

Advanced planning is the single best tool township officials can employ to develop an overall township strategy of when and how to acquire and fund capital improvements for which there is an identified local need.

The Michigan Planning Enabling Act (Public Act 33 of 2008, MCL 125.3801, *et seq.*) authorizes a township, in coordination with its planning commission, to develop and adopt a master plan which, in part, is required to address such present and future land use and infrastructure issues as public safety, transportation, sanitary sewer, public water, drainage, open space, public buildings and other public improvements. (MCLs 125.3807 and 125.3833) Every five years after adoption of a master plan, the township planning commission is required to review the master plan and determine whether it should be amended or replaced by a new master plan. (MCL 125.3845(2))



**Advanced planning is the single best tool township officials can employ to develop an overall township strategy of when—and how—to acquire and fund capital improvements for which there is an identified local need.**

If a township with a master plan also owns or operates a water supply or sewage disposal system, the township is required to annually prepare a written capital improvements program (CIP) for public structures and improvements, in order of priority, that will be “needed or desirable and can be undertaken within the ensuing 6-year period.” (MCL 125.3865) The planning commission annually prepares the CIP (unless exempted by the township board). The planning commission often is assisted in this task by township officials or consultants.

To be most effective, the CIP should discuss the sources and means of acquiring and financing the capital improvements identified in the CIP.

Even if a township does not own or operate a water supply or sewage disposal system, it is well advised to prepare an annual CIP. To effectively enable a township to adequately anticipate and plan for necessary capital improvements, preparation of the CIP should be coordinated with the township’s annual budget process. A written financial plan and other CIP allows decision-makers to simultaneously scrutinize all alternatives and establish financial and other priorities based on a rational selection process. Consequently, a township board can effectively use sometimes-scarce township dollars.

Long-term CIP planning is especially warranted for water and sewer utilities and projects that require cooperation with neighboring communities, such as joint fire departments, district libraries and similar long-term infrastructure needs identified in the township master plan.

The Michigan Planning Enabling Act prohibits a township with an approved master plan from constructing or authorizing for construction, in an area covered by the master plan, a street, square, park, playground, public way, ground or other open space or a public building or other structure unless the township board first submits the proposed public improvement to the planning commission for approval of the “location, character and extent” of the

# cover story

proposed public improvement. (MCL 125.3861(1)) This often-overlooked requirement is intended to ensure that proposed public improvements conform to the master plan and that the planning commission is aware of the improvements before they are constructed. If the planning commission disapproves a township project, a vote of the township board is required to override that action. If the planning commission fails to act within 35 days after the submission of a proposed public improvement project by the township board, the project is considered to be approved by the planning commission.

## Options to fund capital improvements

There are a variety of sources available to townships to fund capital improvements. While legal, political and economic constraints determine the most appropriate financing method, careful planning may leverage existing township revenues to meet the needs of township residents. If borrowing is required, township officials should proceed cautiously to ensure that all applicable state and federal requirements are strictly met. The following are common approaches to funding capital outlays:

**Grants.** Probably the best way to fund a capital improvement is to use federal or state grant funds, if available. Capital improvement plans may help townships successfully apply for grants. Funding entities award most grants on a competitive basis, and applicants must often prove a greater need than that of other communities seeking the grant. Having a project identified in a capital improvement plan demonstrates that the township has designated the project as a priority, and that township officials have a level of professional administration and governance to carry out a project.

The State of Michigan administers many grant programs for a variety of public improvements. These grant programs can be accessed through [www.michigan.gov](http://www.michigan.gov). In general, to identify available grants, find the applicable state department home page, click on “Grants” and then click on “Directory of Grant Programs.” For example, following this approach for the state Department of Natural Resources, on the department’s website at [www.michigan.gov/dnr](http://www.michigan.gov/dnr), results in information about available grants for numerous types of projects, such as recreation acquisition and development, dam management, and trail management. For some departments such as the Michigan Department of Environment, Great Lakes and Energy, available grants are listed under “Grants and Loans.” Popular grant and loan programs for sewer and water infrastructure, for example, are found under “Drinking Water, Wastewater, and Stormwater Infrastructure.”

Federal grant programs typically utilized by townships include the U.S. Department of Agriculture Rural Development programs ([www.rd.usda.gov](http://www.rd.usda.gov)), including for water and wastewater systems for rural communities with populations of 20,000 or less.

MTA has multiple grant and grant resources webpages on the members-side of [www.michigantownships.org](http://www.michigantownships.org) (access via the “Index of Topics” under the “Answer Center” tab after logging in).

**Current township funds.** Typically, the next best source of capital improvement funding is to use current township surpluses or accumulated fund balances. It may be possible to fund small capital acquisitions entirely from the current budget. This pay-as-you-go method does not incur interest charges on borrowed funds or the legal, municipal advisor, accounting and other issuance expenses associated with incurring debt.

To fund larger capital improvements, townships can earmark surplus revenues by transferring money to a capital improvement fund or by adopting a resolution to restrict some of the general fund equity. For instance, some townships successfully pay cash for fire trucks by setting aside funds each year into a segregated fund.

**Extra-voted millages.** Some townships levy an extra-voted millage for specified types of capital improvement projects. This method is often used to fund township road paving projects or purchase fire apparatus. The money raised from a voted millage may be used to fund a pay-as-you-go program—i.e., to pave one mile of road per year or to accumulate funds over several years to fund a cash purchase of fire turnout gear, for example. If the township cannot wait long enough to accumulate the funds necessary for a cash purchase, and if authorized by the terms of the ballot proposal, extra-voted millage can be used to pay principal and interest on a bond issue or an installment purchase agreement used to fund a current capital purchase.



**Special assessments.** Special assessments provide a useful method of raising money from properties that receive a special benefit from capital improvements. Townships can only levy special assessments for purposes specifically authorized by statute. For instance, the Township Public Improvement Act, PA 188 of 1954 (MCL 41.721, *et seq.*), authorizes special assessment districts for storm and sanitary sewers, water mains, public and private roads, lighting systems, sidewalks, aquatic weed control and other special improvements. PA 33 of 1951 (MCL 41.801, *et seq.*) authorizes townships to levy special assessments to purchase, house or operate police or fire equipment. Other statutes authorize special assessments for dust control, erosion control structures and public transportation, to name a few. Procedural requirements vary from statute to statute, and failure to follow them may make a special assessment voidable.

Once a special assessment is levied, if it is payable in a single installment by the benefited property owners, the proceeds may be used as cash to fund capital improvements on a pay-as-you-go basis. This approach is often used to provide street lighting. Alternatively, if the special assessments are payable in multiple annual installments, a township may borrow money, pledging the special assessments as collateral to repay the bonds. In this case, the proceeds of the bond issue are used to fund the project.

MTA's publication *Special Assessments: A Technical Manual for Townships* is available to help officials navigate the process. Order via the online Store on [www.michigan-townships.org](http://www.michigan-townships.org), by calling (517) 321-6467, ext. 221 or emailing [elsa@michigantownships.org](mailto:elsa@michigantownships.org).

**Borrowing.** In general, if a township does not have grant funds or sufficient cash on hand to pay for capital improvements, or is unable to anticipate revenue sources to generate cash to fund a pay-as-you-go purchase, the township must consider borrowing money to fund its capital improvements.

The authority for townships to borrow money and incur debt must be provided by a specific law. According to the 1963 Michigan Constitution, Article 7, Section 17, "Each organized township shall be a body corporate with powers and immunities provided by law."

MCL 41.3 states that general law township boards or a township officer "shall not create a debt or liability against the township ... unless the creation of the debt or liability or the payment of money has been authorized by vote of the registered electors of the township or by law."

MCL 42.14a states that a charter township "(1) ... may borrow money and issue bonds on the credit of the township for the purpose of constructing or otherwise acquiring a public improvement ... (2) Bonds shall not be issued, except special assessment bonds, bonds for the township portion of local improvements, and bonds which the township board is authorized by a specific statute to issue without vote of the electors, unless approved by a majority of the electors voting at a general ... election."

Charter townships are limited in the amount of net indebtedness incurred to 10% of the total township assessed valuation. (MCL 42.14a) Net indebtedness does not include



## Scheduling township elections for capital improvement projects

Certain types of township bond issues are either subject to right of referendum, which may lead to an election if sufficient petitions are signed by township voters, or must simply be approved by township voters before the bonds may be issued. A township that wishes, or is required, to submit a ballot proposal to its electors must do so at one of the three regular elections each year to be held in May, August and November.

In scheduling an election on one of the three election dates, a township should determine if it will be competing with ballot proposals submitted by overlapping units of government, such as school districts, for voter approval. This could lead to township voters picking and choosing whether to support a school bond proposal or a township bond proposal. Townships may wish to identify a regular election date when the township proposal may be the only item on the ballot.

several types of bonds, including special assessment and revenue bonds. General law townships are not statutorily constrained as to the overall amount of bonded indebtedness allowed. However, separate limitations are set for certain types of financing. For example, a maximum limit of 5% of assessed value applies to certain general obligation bonds.

In the context of funding capital improvements, authorization "by law" means an express statutory provision that authorizes a township to incur a debt by borrowing money and issuing bonds, notes or other types of debt such as an installment purchase agreement. Accordingly, as a general rule, a township may not borrow money or incur debt unless expressly authorized by a statute and a vote of the township board. In some circumstances, the borrowing of money or incurring of debt by a township may also be subject to a right of referendum or the approval of a ballot proposal by township voters.

### State government regulates borrowing

The Revised Municipal Finance Act (PA 34 of 2001, MCL 141.2101, *et seq.*) directs the Michigan Department of Treasury to regulate township and other municipal borrowing, with an overriding goal of protecting state taxpayers and the credit of the state and local municipalities.

To engage in most types of borrowing, with installment purchase agreements being a notable exception, a township must, as a general rule, be pre-qualified on an annual basis to issue “municipal securities” (i.e., bonds, notes and other types of debt). Eligibility for “qualified status” is dependent upon compliance with statutory criteria indicative of a financially “healthy” township, including filing an annual audit within six months after close of the township’s fiscal year (or, if an extension to file the annual audit has been approved, within the extension period).

To obtain qualified status, a township must file an annual qualifying statement within six months after the end of its fiscal year. If the qualifying statement is filed after this time, a \$100 late fee will be assessed. The qualifying statement must be filed electronically with the Michigan Department of Treasury. While not required, townships are strongly encouraged to request their auditors to coordinate the filing of a qualifying statement each year at the time the township audit is filed.

Common reasons why a township may be denied “qualified status” include the failure to file its audit within six months after the end of the township’s fiscal year, ending the fiscal year with a deficit in any fund, borrowing money in violation of state law (i.e., obtaining a commercial loan from a bank to finance a purchase or project, which is not permitted under state law), having total delinquent taxes greater than 18% of the total taxes levied by the township, and defaulting on the payment of any debt.

Municipalities that are denied qualified status may file a request for reconsideration to correct a mistake in the initial filing for qualified status. Only one reconsideration request may be filed each year.

Municipalities that are denied qualified status either initially or after reconsideration are subject to a longer, more extensive case-by-case prior application review by the Department of Treasury before being approved to borrow money. This lengthier process can typically add several weeks or more to the process of issuing bonds.

Moreover, the statutory fee structure imposed by the Revised Municipal Finance Act imposes a higher fee—a minimum of \$800 and maximum of \$2,000—per bond issue for a municipality that is subject to the prior approval process. In contrast, a township that attains qualified status is subject to a minimum fee of \$100 for a bond issue of up to \$500,000, and a maximum fee of \$1,000 for bond issues of \$5 million or more.

The Revised Municipal Finance Act authorizes several types of municipal borrowing pertinent to the funding of capital improvements, including capital improvement bonds, bonds to fund county drain assessments and short-term notes issued in anticipation of bond proceeds and grant proceeds. The act also regulates other aspects of township borrowing,

including the structure, features and method of a bond issue sale, including negotiated sales, the ability of township officials to approve the final terms of bond issues within preset limits authorized by the township board, the levy of voted debt millage, the debt retirement funds set aside to repay the loan, the transfer of surplus debt retirement fund monies after payment in full of a bond issue, and refunding/refinancing outstanding debt.

The Revised Municipal Finance Act permits townships and other municipalities to borrow money and issue municipal securities to fund certain unfunded pension and accrued health care liability, subject to rigorous guidelines including a requirement that a township considering such a financing be rated AA or higher by a nationally recognized rating agency. As a result of a further amendment to PA 34 in 2018, the authorization to issue these types of pension bonds extends through Dec. 31, 2023.

If a township fails to pay scheduled debt payments, the state treasurer has broad powers under the Revised Municipal Finance Act to investigate the township’s fiscal affairs and develop a payment plan for the defaulted debt. Further, and in accordance with Michigan’s so-called “Emergency Manager Law” (PA 476 of 2012, MCL 141.1541, *et seq.*), failure to pay debt service on existing indebtedness may be an indication of financial distress, which may give rise to the appointment of an emergency manager by the governor.

## **Federal government also regulates township borrowing**

The Internal Revenue Code of 1986 provides an indirect “subsidy” to townships by making the interest paid on township bond issues exempt from federal income tax if the requirements of the Internal Revenue Code are met. This generally enables townships to borrow money at more favorable interest rates than private individuals or businesses.

Federal tax law requirements are very extensive and regulate all aspects of municipal borrowing, including

## **There may be more than one way to fund a capital improvement**

Many statutes authorize townships to fund various types of capital improvements. It is often important for a township to select the right statutory alternative to fund a capital improvement that best fits the situation. For example, in deciding to build a new township hall, the township board may want to submit a ballot proposal to township electors to vote on the question or, in the alternative, the township board may wish to submit a ballot proposal to township electors only if a sufficient amount of township electors circulate a petition pursuant to a right of referendum. As another alternative, the township board may simply decide that the elected township board should make the decision without affording an opportunity for a township-wide vote.

the amount that may be borrowed, when loans should be incurred, how townships must handle the loan proceeds before they are expended, how townships should handle money set aside to repay the loan, and how existing bond issues can be refinanced.

Over recent years, the Internal Revenue Service has conducted audits of municipalities to determine compliance with federal tax requirements. In addition, the IRS has paid an increasing level of attention to compliance by townships and other municipalities with federal tax requirements that apply after the issuance of a tax-exempt bond. The IRS has published guidance for municipalities on the need for compliance with post-issuance federal tax requirements, non-compliance with certain of which requirements could cause bonds or notes to lose their tax-exempt status. While not required under federal or state law, the IRS encourages issuers of tax-exempt obligations to adopt written procedures to promote post-issuance compliance. Townships that issue tax-exempt debt are encouraged to consult with their bond attorney to make sure they maintain compliance with all applicable requirements.

In recent years, as Congress has considered tax reform, several proposals have been introduced to modify or totally eliminate the tax-exempt status for municipal obligations, including township bonds, notes and other types of debt instruments. If tax-exempt status is not available for a township obligation, a township should still be able to borrow money at interest rates that are taxable under federal tax law. However, this, in all likelihood, will increase the rate of interest townships will have to pay on their borrowed funds. At the time this article was published, this subject remains hotly debated and townships considering funding capital improvement projects are well advised to monitor these developments as it could impact the rate of interest at which a township may be able to borrow money, thus affecting the cost of a capital improvement project.

In addition to the current federal tax exemption, interest on Michigan municipal bonds, notes and other debt instruments is also generally exempt from State of Michigan income taxation.

Because township bonds and other loan obligations are securities, they are also regulated by federal securities laws. While municipal bonds, as a general rule, do not have to be registered with the Securities and Exchange Commission (SEC)—like stock offerings or other corporate securities—a township, when proposing to borrow money, must provide all material information to the lender or potential bond purchaser that a reasonable investor may need to decide whether to invest in a township bond issue. These requirements are more extensive when a township borrows more than \$1 million in a single transaction.

In reaction to the financial downturn in 2008-2010, the Dodd-Frank Wall Street Reform Consumer Protection Act (“Dodd-Frank Act”) was signed into federal law in July 2010 and contains some of the most significant changes to financial regulation since the Great Depression of the



1930s. The Dodd-Frank Act has affected the municipal bond industry with such direct and indirect effects as requiring municipal advisors to be registered with the Municipal Securities Rulemaking Board (MSRB). Under a more than 600-page rule issued by the SEC, which became effective July 1, 2014, the SEC established a registration system for municipal advisors that provide advice to municipal bond issuers on the structure, timing and terms for the issuance of municipal securities. A municipal advisor may only provide such advice to an issuer if the municipal advisor is registered with the MSRB. Further, under the rule, a municipal advisor owes a fiduciary duty to the municipal issuer and, therefore, a municipal advisor is prohibited from also serving as an underwriter or placement agent for an issuer.

The rules also regulate underwriters. Underwriters for negotiated offerings of municipal securities are now required to provide broad disclosures to local governmental bond issuers. Also, the SEC issued a comprehensive report on the municipal bond market in August 2012 with a heavy emphasis on the need for better disclosure of financial information of municipalities issuing municipal debt. Consistent with the Dodd-Frank theme, the government’s goal with these and other changes not mentioned in this article is to minimize defaults on municipal obligations and thereby protect investors that purchase municipal bonds and notes.

### **Numerous borrowing methods are available**

Michigan law provides a number of alternative methods for general law and charter townships to finance local public improvements. There are currently more than 30 enabling statutes that authorize townships to borrow money and issue debt instruments for various types of public improvements. Township borrowing may take the form of a bond, note, installment purchase agreement or lease purchase agreement. A debt instrument establishes the obligation of the township to repay a specific sum of money at a specific interest rate on specified dates. Typically, the sources of repayment and type of collateral pledged to secure repayment are also specified in the debt instrument.

# cover story

Types of debt instruments, which may be issued by or on behalf of townships, include the following:

**General obligation bonds.** These bonds are backed by the authority to raise taxes. The Michigan Constitution and the Unlimited Tax Election Act (MCL 141.161, *et seq.*) require all general obligation bonds supported by an increase in millage over allocated or charter limits to be approved by voters prior to issuance. These bonds are sometimes called “full faith and credit” bonds because they pledge tax revenues to the bond purchaser to satisfy the debt. General obligation bonds have historically been viewed by potential municipal bond investors as the most secure debt instrument and, therefore, bear the lowest interest rates.

PA 116 of 1923 (MCL 41.416, *et seq.*) authorizes general law townships to issue general obligation bonds to finance township halls, fire stations, libraries and other township public buildings. The bonds may not exceed 5% of a township’s assessed value. PA 359 of 1947 (MCL 42.14a, *et seq.*) authorizes charter townships to finance these same improvements.

PA 111 of 1956 (MCL 247.351, *et seq.*) authorizes general law and charter townships to issue general obligation bonds to fund highway improvements, including bridges, drains and traffic control devices. Improvements are made by the county road commission pursuant to a contract with the township. Bonds cannot exceed 10% of the township’s assessed value.

General obligation bonds are a good way to finance improvements if the township needs a millage increase to repay debt service on the bonds. In addition, when voters approve a ballot proposal to issue the bonds, the township board can proceed with the capital improvement project with a high level of confidence that the project is supported by the public.

**Capital improvement bonds.** A township is authorized to issue capital improvement bonds under the Revised Municipal Finance Act (MCL 141.2517) to pay the cost of any capital improvement item, provided that the principal and interest on the bonds is payable from existing sources of revenue, including currently authorized tax levies. Qualifying capital improvements include land and any item of real or personal property, which is subject to depreciation under generally accepted accounting principles.

The issuance of the capital improvement bonds is subject to a right of referendum, which is commenced by publication in a newspaper of general circulation in the township of an advertisement that must be at least a quarter-page in size and that states the township’s intent to issue the bonds. If during the 45-day referendum period that follows the publication, petitions are signed by not less than 10% of registered electors residing in the township and filed with the township clerk, then the township may not proceed with the issuance of the bonds until approved by a vote of the township electors at a township election.

Capital improvement bonds may not exceed 5% of the state equalized valuation of the township.

**Revenue bonds.** These bonds are backed by a specific fixed revenue source, such as user fees. Typically, revenue bonds are not secured by a township’s full faith and credit. The Revenue Bond Act (PA 94 of 1933, MCL 141.101, *et seq.*), does not require voter approval prior to issuing the bonds, unless a referendum petition is filed. The referendum period is 45 days following publication of a referendum notice, and petitions requesting an election on issuing bonds must be signed by 10% of the registered voters of the township. If sufficient petitions are filed with the township clerk, the bonds may not be issued until approved by voters at a township election.

Revenue bonds may be issued for many types of public improvements, including housing facilities; garbage and rubbish disposal; public water systems; sanitary and storm sewers; utility, cable television and telephone systems; parking facilities; hospitals; and bridges.

Typically, townships use revenue bonds to finance sewer or water systems that only service specified township areas. A revenue bond is excluded from the determination of the 10% debt limit applicable to charter townships.

Revenue bonds are a good way to finance eligible improvements without exposing the township’s general fund to risk because the bonds are fully repaid by user fees. As noted previously, a township typically does not pledge its full faith and credit to back the payment of revenue bonds, and historically, these bonds often bear a higher interest rate than general obligation bonds.

Another disadvantage to using a revenue bond is that the right of referendum applies to all township residents even though the project may only benefit a portion of the township. For instance, a township may use revenue bonds to finance a sewer system installed around a lake area. While only those residents who live in the lake area benefit from the improvement, any township resident can sign a petition requesting an election to vote on the bond issue.

**Special assessment bonds.** A special assessment bond is used to finance the cost of improvements for which the township has levied special assessments against specially benefited properties. Typically, this includes establishing as a special assessment district a small area of the township benefited by such improvements as a road improvement project or sewer system installation.

PA 188 of 1954 (MCL 41.721, *et seq.*) authorizes townships to issue special assessment bonds to fund public improvements, including storm and sanitary sewers, public water systems, public and private roads, sidewalks, public parks, bicycle paths, lighting systems, and aquatic weed control. PA 33 of 1951 (MCL 41.801, *et seq.*) authorizes townships to issue special assessment bonds to fund the purchase and housing of police and fire equipment.

While it is typical to have the township pledge its full faith and credit to further secure special assessment bonds, the bonds may not be issued for an amount greater than the special assessment roll approved for the project. A special assessment bond is subject to voter approval if it exceeds 3% of the township's assessed valuation.

A township that proposes to specially assess the cost of sewer improvements around a lake, for example, may find that the size of the project causes the special assessment roll to exceed 3% of the township's assessed valuation—an annual limit for issuing special assessment bonds imposed by the Revised Municipal Finance Act. In this instance, rather than fund the project using special assessment bonds, which would be subject to an election to override the 3% limit, the township may consider using contract bonds, discussed below, to finance the project.

**Contract/assessment bonds.** These are bonds issued by a separate entity on behalf of the township, such as a building authority, a joint sewer and water authority, or the county. PA 31 of 1948 (MCL 123.951, *et seq.*) authorizes a township to incorporate a building authority, which may issue bonds pursuant to a contract with the township to finance and construct public buildings, parking lots, structures, recreational facilities and stadiums. The contract between the building authority and township is subject to a right of referendum. Two or more townships may incorporate a joint building authority to finance a single project, such as a jointly funded fire station.

PA 233 of 1955 (MCL 124.281, *et seq.*) authorizes two or more townships or other municipalities to establish a joint authority, which may issue revenue or contract bonds for sewer and water systems. Both the contract supporting the contract bonds and the revenue bonds are subject to a right of referendum.

PA 185 of 1957 (MCL 123.731, *et seq.*) and PA 342 of 1939 (MCL 46.171, *et seq.*) authorize a county to issue bonds for public water and sewer projects pursuant to a contract with the township. An Act 342 contract is subject to a right of referendum; however, an Act 185 contract is not. Deciding whether to request a county to issue bonds under Act 185 or Act 342 for a water or sewer project can depend on whether the township wants to avoid a referendum petition or be subject to a right of referendum. A township considering an Act 342 project subject to a right of referendum may be concerned that any voter registered in the township may sign a referendum petition or vote in an election even if the project only includes a small portion of the township to be served by a sewer system, for example.

Contract bonds are a good way to finance improvements if a township is limited by the 3% annual limit on special assessment bonds. A township can also combine several different revenue sources—such as special assessments, rates and charges—to repay the bonds. Bonds issued by a county are particularly attractive to a township because they



## Consultants can assist with borrowing

As is evident from the discussion above, the issuance of debt by townships and other municipalities for capital improvements is a highly regulated activity; state and federal laws and regulations applicable to municipal debt continue to evolve and change on an ongoing basis as is evident from the federal Dodd-Frank Act, municipal advisor rules, and continuing disclosure and post-issuance compliance requirements. Townships and municipalities must pay careful attention to changes in the law when considering the issuance of municipal debt for capital improvements and other public purposes. Critical to a township's successful issuance of debt for capital improvements is selection of a financing team to assist the township.

A bond attorney can help a township comply with the legal requirements for borrowing money and selling bonds, as well as provide a written legal opinion that the bonds are valid and the interest paid is exempt from federal and state income taxes. A bond attorney also typically assists the township in preparing applicable resolutions, ordinances, election proceedings, public hearing notices and other matters related to financing capital improvements. The favorable written opinion of a bond attorney is routinely required to be provided by a township to the purchasers and/or underwriters of township bond and note issues.

A registered municipal advisor can help a township determine the best method of financing a proposed project, advise on the structure, timing and other terms for the financing of the project, file the paperwork and applications required by the Michigan Department of Treasury, and determine whether a bond issue should be insured by a municipal bond insurer or if the township should secure ratings from one or more major rating agencies. A registered municipal advisor can also prepare recommendations for user rates that need to be implemented to repay a bond issue for a township water or sewer system. In addition, a registered municipal advisor assists with the sale of the bonds.

# cover story

can generally be sold at lower interest rates than a similar township issue, thereby benefiting township residents and property owners.

Similar to contract bonds, assessment bonds can be issued by a county drainage district for storm sewers under the Drain Code of 1956 (MCL 280.1, *et seq.*). The drain proceedings may be commenced by a township petition, and in turn, the township receives a drain assessment for the cost. The township can levy special assessments on benefited properties to defray the county drain assessment.

**Tax increment bonds.** Tax increment financing is a method of financing public improvements, infrastructure or other activities within a designated area or district in a township. As industrial, commercial or other property growth occurs in the district, the assessed property valuations and property taxes increase. Subject to specified limitations, a tax increment financing authority “captures” from the local taxing units the additional ad valorem property tax revenues resulting from the increase in taxable value to pay the cost of completed or future improvements, or to pay off bonds issued to finance the improvements.

Townships, within specified statutory limits, may utilize tax increment financing under a variety of state laws. Options include establishing different types of tax increment authorities under the provisions of the Recodified Tax Increment Financing Act (PA 57 of 2018, MCL 125.4101, *et seq.*) including a downtown development authority (authorized by Part 2 of PA 57), a local development finance authority (authorized by Part 4 of PA 57), a corridor improvement authority (authorized by Part 6 of PA 57), or a water resource improvement tax increment finance authority (authorized by Part 7 of PA 57). Further, a brownfield redevelopment authority, authorized by PA 381 of 1996 (MCL 125.2651, *et seq.*), may undertake various capital improvements utilizing tax increment revenues generated from a brownfield site. The specific requirements of each act must be carefully implemented to create a valid authority and position a township to use tax increment financing.

**Installment purchase contracts/agreements.** PA 99 of 1933 (MCL 123.721, *et seq.*) authorizes townships to enter into contracts or agreements to purchase real or personal property for public purposes on an installment basis without qualification or approval under the Revised Municipal Finance Act. The installment contract is limited to 15 years or the useful life of the acquired property, whichever is less. The outstanding balance of all installment purchase contracts cannot exceed 1.25% of a township’s taxable value. These contracts are not subject to election or right of referendum.

An installment purchase agreement or contract is a flexible way to finance real and personal property for relatively small capital acquisitions, provided that a local bank or the



equipment vendor is willing to provide financing. Using an installment purchase agreement or contract to borrow money is typically more expedient and less expensive to implement than a township bond issue.

**Title retaining/secured contracts.** PA 205 of 1964 (MCL 141.451, *et seq.*) allows townships to purchase fire trucks, apparatus and equipment by entering into title retaining or secured contracts. The contracts cannot exceed six years or the estimated useful life of the purchase, whichever is less. State qualification or approval under the Revised Municipal Finance Act is not required.

Using a title retaining or secured contract is an effective way to finance fire equipment if the equipment vendor requires that it retain title until receiving payment in full of the debt. The disadvantage is that the loan must be paid off in six years or less. In contrast, using an installment purchase agreement under PA 99 of 1933 provides the township the useful life of the equipment, if longer than six years, to pay off the debt.

**Short-term anticipation note borrowing.** The Revised Municipal Finance Act provides several methods for townships to issue short-term notes in anticipation of permanent financing. First, a township may issue bond anticipation notes in anticipation of the proceeds of a long-term bond issue. The notes may be sold for a maximum term of three years and may not exceed 50% of the principal amount of the proposed bond issue. The notes must be paid within 60 days after the long-term bonds are issued. Bond anticipation notes may be considered in a circumstance in which the township does not have adequate funds on hand to pay consultants to design an extensive project such as a sewer system, but yet the

township does not want to sell the long-term bonds until the project is designed and construction bids are received. (MCL 141.2413)

The Revised Municipal Finance Act also authorizes short-term notes to be issued in anticipation of the receipt of state or federal grants. These notes may be issued for up to 50% of the amount yet to be received from the grant, provided that a written grant contract has been accepted by the township board. The notes are secured by a pledge of the grant proceeds. (MCL 141.2415)

### Refunding existing debt may help

While interest rates fluctuate daily, generally interest rates on municipal bonds and notes have been quite low and over the past few years, close to historic lows. As a result, many townships and other municipalities have taken advantage of these low rates by refinancing existing bond issues and other debt by issuing new “refunding bonds.” The general rule for refinancing bond issues is provided by the Revised Municipal Finance Act (MCL 141.2611) which, in effect, requires that a township shall not refinance any part of its outstanding debt unless there is savings demonstrated when the annual debt service requirements (i.e. principal and interest) on the new refunding bonds, including the cost of issuing the new refunding bonds, are compared to the debt service requirements on the higher interest rate debt that has been refinanced.

Townships have taken advantage of refinancing by refunding existing debt to lower their annual requirements to pay principal and interest and, to thereby free up cash that can then be reallocated to fund the cost of other capital improvements either on a pay-as-you-go program or by covering all or a portion of the cost of debt service on new bonds issued to fund other capital improvements.

### Providing services residents expect—and deserve

With the proper use of capital improvement planning and funding tools, townships, even in economically challenging times, can consider how best to provide the services and functions that their residents and community expect and deserve.



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# Up above

## Using aerial imagery to improve township services

**F**or eight years, **Garfield Charter Township** (Grand Traverse Co.) has been taking a birds-eye view of property assessment.

In 2014, township Assessor **Amy DeHaan** began using aerial imagery software to canvass properties, taking in any changes or development—from hundreds of feet in the air.

And it's only been looking up from there.

DeHaan has noticed many advantages to using such high-resolution aerial imagery, which can be used to create public-facing searchable tax assessment portals. According to DeHaan, benefits include increased accuracy, efficiency and productivity.

“We started using this as a way to make our on-site inspections shorter—to save time and money,” DeHaan explained, noting the technology has made a one-woman job even more efficient. “For commercial and industrial properties, I generally do the fieldwork by myself. This has made verifying measurements so much easier! I measure using the software, then compare that to our existing sketches. If they are the same, then I don't re-measure; however, if they are not the same, I measure to determine where our error was or if there was an addition or something I wasn't previously aware of.”

In addition to property assessment, this technology can be used for a variety of other critical tasks, including public safety and maintaining timely and reliable data about community infrastructure and assets. As townships

weigh how to use their share of American Rescue Plan Act (ARPA) funds, they may wish to consider adding this type of technology into their roster of services, helping to better serve and protect their residents.

### What is aerial imagery?

Using autonomous drone technology, fixed-wing aerial imagery is typically captured at an altitude of 7,000 feet or lower, with two primary types to choose from:

- **Orthogonal** (ortho) imagery shows objects from a “top-down” view at a 90-degree angle, offering a map-accurate image useful for measuring true distances.
- **Oblique** imagery is taken at a 40- to 45-degree angle, offering a clear view from all directions that's useful for verifying assets like signs and traffic lights, as well as topographical details that would be difficult or impossible to see in ortho imagery.

“We're now able to see behind homes that we couldn't on other images, and can accurately measure building sides and height,” DeHaan said. “We use the improved imagery to verify our existing sketches. And when there is a discrepancy, we know to pay more attention when we visit that specific home.”

DeHaan's assessing neighbor to the east, Traverse City, is also putting the technology to use. "With oblique imagery, we can see around the entire building—that's hugely helpful for our departments," noted Traverse City Assessor Polly Watson Cairns.

### Quality and accuracy

The better the image quality, the easier it is to make a more accurate measurement, identify an object's precise location, determine a property's condition, and make better decisions.

Aerial image quality is measured by Ground Sample Distance (GSD), the distance between pixel centers measured on the ground. An image with a one-inch GSD means that each pixel represents a one-inch by one-inch space. Certain technology can capture "Neighborhood Level" (six-inch or better GSD), "Property Level" (three-inch or better GSD), or the highest resolution currently available, which is as fine as 0.75-inch GSD per pixel, adding as much as four to 16 times more image data. Specific image specifications and terminology will vary across different aerial imagery providers.

### Applications for numerous services—and communities

Numerous local services can make use of aerial imagery technology—and some municipalities are even making the investment together, to share the costs, and the benefits. In Garfield Charter Township, for example, the aerial imagery data is shared with the planning and zoning departments, code enforcement, as well as the metro fire department and county sheriff's office. Among the various uses are:

**Assessing**—High-resolution property views and change detection solutions help assessment departments:

- Calculate the value of parcels
- Stay on top of improvements and new construction
- Identify additional taxable value
- Reduce costly and time-intensive field visits
- Verify sketch work from the office and in the field

"To have that imagery at my fingertips or on my phone when I'm in the field is invaluable," Watson Cairns said. "I can zoom in, measure a piece of property, and view other important property details."

**Public safety**—Oblique aerial imagery provides dispatchers, public safety teams and law enforcement with the intelligence they need to quickly:

- Communicate essential details to emergency personnel
- Pinpoint a 911 caller's location and assess the situation
- Conduct site reviews when serving warrants, and identifying surveillance and staging areas

**Emergency preparedness**—Pre- and post-event imagery is critical for helping public safety and emergency management agencies:

- Prepare for and respond to catastrophic events

- View recent and historical imagery to identify risks for flooding, inclement weather incidents, wildfires and other potential hazards
- Capture elevation data provided by oblique imagery to anticipate the flow of water and material during a flooding incident
- Quickly assess damage in the immediate aftermath of a disaster, and share aerial image data when applying for recovery assistance from state and federal aid programs

**Geographic information systems (GIS)**—High-resolution aerial imagery helps GIS teams visualize geospatial data, which helps the agencies they serve:

- Get actionable intelligence, set priorities, make better decisions, and efficiently deploy assets
- Identify geographical context, patterns and issues
- Monitor geographical and structural changes
- Use oblique imagery to accurately verify multi-address parcels like strip malls, mobile home parks and apartment complexes
- Reference historical site imagery and identify changes over time

**Public works**—Oblique aerial imagery reveals greater detail of structures, and provides a more complete understanding of assets without a physical inspection, helping public works teams:

- Remotely measure roads, bridges and other key infrastructure
- Preplan infrastructure projects and inspect field assets
- Track, verify and report on the status of key infrastructure components
- Visualize environmental conditions for public assets
- Identify and analyze blighted properties

### Unexpected benefits

In Garfield Charter Township, the use of aerial imagery has been more than a time-saver. It has also helped to ensure that the township tax rolls are accurate. "The service paid for itself in the first six-year contract, by helping us 'find' things that had been omitted from our rolls," DeHaan said. She has also seen an unexpected benefit—improving public perception.

"It's so much easier to explain how we came up with their value when the taxpayer can see from the sketch exactly what we are valuing," she said. "It has made our values much more accurate, and I feel using it has increased the public's trust in our office tremendously."



**Michael Cowles**, Michigan Senior District Manager, EagleView

Contact Cowles at (330) 933-6338 or [mike.cowles@eagleview.com](mailto:mike.cowles@eagleview.com), or visit [www.eagleview.com](http://www.eagleview.com) for more information.

# upcoming MTA workshops

## REGISTRATION INFORMATION

### Relevant to the entire township board ... no matter your level of experience

MTA can help your township identify what's important to the residents you serve and offer strategies to improve transparency and enhance credibility. Held in conjunction with our Annual Conference & Expo coming to the **Lansing Center** on **April 25**, these pre-Conference sessions allow you to go in-depth on these important topics! You do NOT need to be registered for Conference to attend, and it's not too late to add one (or both!) of these sessions to your Conference registration.



Can't make it in person? Prefer the convenience of online learning? Sign up for our online option and join us live on the computer nearest you OR watch a recorded version later at your convenience. Use the check boxes below to let us know which sessions you'd like to attend and whether you plan join us in person or online.

#### **Creating a Vision for Your Township** (B-103; 4 credits) **April 25 from 9 a.m. to 12:15 p.m.** (Includes continental breakfast)

Identifying core community values and expectations is a critical component in serving your community. Learn strategies for evaluating township programs and services, and explore the need for innovation and change. By examining both adversity and opportunities, you can identify how to balance short-term issues with a long-term vision. Rekindle your township's mission by examining your community's past, present and future.

*These courses are part of MTA's Township Governance Academy (TGA). They are designed to enhance your leadership skills and motivate you to take on the challenges and opportunities unique to those serving as local leaders. Regardless of your position with the township or amount of experience, TGA will move you to a higher level of performance and make your service more rewarding. Uncertain whether TGA is for you? Try it! You do NOT have to be enrolled in TGA to attend the courses. Credit will be assigned retroactively if you enroll within six months of attending.*



**Cancellations & Substitutions:** Written cancellation requests received by March 28 are subject to a \$25 administrative fee. Requests received between March 28 and April 11 receive one-half the registration fee. In-person event "no shows" or those who cancel after April 11 will be converted to online access. No refunds will be issued without extenuating circumstances. You may substitute another individual from your township for a \$10/fee; please notify MTA of the change. Substitutions are not allowed for registrations made using scholarship funds.

#### **Linking with the Community** (B-106; 4 credits) **April 25 from 1 to 4:15 p.m.** (Includes lunch served at 12:15 p.m.)

Enhancing credibility in the public eye begins with your board. Examine ways of being more transparent to your community—a great exercise to increase trust at the local level. Explore options for determining what your constituents want and how to keep them informed about your township's activities. Includes discussion on cultivating emerging leaders in your community.

## TGA Registration Form

Township \_\_\_\_\_ County \_\_\_\_\_

Name & Title \_\_\_\_\_ Email \_\_\_\_\_  
Session(s):  Vision  Community Joining:  In-Person  Online

Name & Title \_\_\_\_\_ Email \_\_\_\_\_  
Session(s):  Vision  Community Joining:  In Person  Online

Name & Title \_\_\_\_\_ Email \_\_\_\_\_  
Session(s):  Vision  Community Joining:  In Person  Online

Name & Title \_\_\_\_\_ Email \_\_\_\_\_  
Session(s):  Vision  Community Joining:  In Person  Online

**Early-bird Rate\***: Expires March 28  
\$89/session (Premium subscribers pay \$71/session)

**Regular Rate\***: March 29-April 11  
\$114/session (Premium subscribers pay \$91/session)

**On-site Rate\***: After April 11  
\$164/session (Premium subscribers pay: \$131/session)

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

Wondering what a Premium subscriber is or whether your township is one? Visit [www.michigantownships.org/mtaonline.asp](http://www.michigantownships.org/mtaonline.asp) to learn more.

# of Sessions	Registration Fee	Total
_____	x _____	= _____

**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 OR fax to (517) 321-8908. Register online at <https://bit.ly/MTAConf22>; select "pre-Conference only" to choose your class. Already registered for Conference? It's not too late to add it! Visit <https://bit.ly/MTA22RegNow> for online instructions OR use this form.

# upcoming MTA workshop

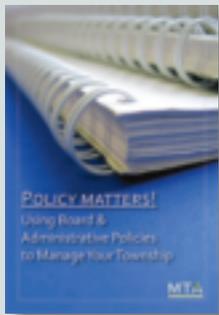
## REGISTRATION INFORMATION

### The Board Is In Charge: Deciding, Directing and Delegating Day-to-Day Administration

The township board is the township’s “owner, operator and employer.” But a board can only lawfully act in a meeting. So how can a board ensure that day-to-day administrative decisions get made efficiently? Put another way: how can a board “speak” when it isn’t present? Through written decisions, directions and delegations, otherwise known as “policies”!

Don’t miss this session designed to demonstrate what makes administrative policies and procedures useful. MTA Staff Attorney Catherine Mullhaupt will offer best practices and practical approaches to common administrative issues that work for any size township including policies required by law, financial, board, administration and service-related policies.

This half-day event is held in conjunction with our Annual Conference & Expo coming to the Lansing Center this April. You don’t have to be registered for Conference to participate OR you can add it to your existing Conference registration. You choose how (and when!) you wish to participate, either in person at the Lansing Center on April 25 from 10 a.m. to 3 p.m. OR online from the computer nearest you, live on the 25th or by watching a recorded version anytime at your convenience afterwards. In-person joiners will be served lunch from noon to 1 p.m.



MTA’s *Policy Matters!* book is the reference guide for this workshop and a copy of this book is included in the registration fee. Books will be distributed on site to in-person participants and shipped to those participating online.

- We’ll highlight sample policies and procedures that can be used in townships big or small.
- The book includes a CD of sample policies that you can customize to fit your township.

**Cancellations & Substitutions:** Written cancellation requests received by March 28 are subject to a \$25 administrative fee. Requests received between March 28 and April 11 receive one-half the registration fee. In-person event “no shows” or those who cancel after April 11 will be converted to online access. No refunds will be issued without extenuating circumstances. You may substitute another individual from your township for a \$10/fee; please notify MTA of the change.

## Board in Charge Registration Form — — — — —

Township \_\_\_\_\_ County \_\_\_\_\_

Name & Title \_\_\_\_\_ Email \_\_\_\_\_  
 Joining:  In Person  Online

Name & Title \_\_\_\_\_ Email \_\_\_\_\_  
 Joining:  In Person  Online

Name & Title \_\_\_\_\_ Email \_\_\_\_\_  
 Joining:  In Person  Online

Name & Title \_\_\_\_\_ Email \_\_\_\_\_  
 Joining:  In Person  Online

**Early-bird Rate\***: Expires March 28  
 \$149/person (*Premium subscribers pay \$119/person*)

**Regular Rate\***: March 29-April 11  
 \$174/person (*Premium subscribers pay \$139/person*)

**On-site Rate\***: After April 11  
 \$224/person (*Premium subscribers pay: \$179/person*)

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

Wondering what a Premium subscriber is or whether your township is one? Visit [www.michigantownships.org/mtaonline.asp](http://www.michigantownships.org/mtaonline.asp) to learn more.

# of Attendees	Registration Fee	Total
_____	x _____	= _____

<b>NOTE: Payment must accompany form in order to be processed.</b>	
<input type="checkbox"/> Check enclosed (payable to MTA)	
<input type="checkbox"/> 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 OR fax to (517) 321-8908. Register online at <https://bit.ly/MTAConf22>; select “pre-Conference only” to choose your class. Already registered for Conference? It’s not too late to add it! Visit <https://bit.ly/MTA22RegNow> for online instructions OR use this form.

# aroundthe**state**

townships in the spotlight



## Hillman Township

**H**illman Township (Montmorency Co.), home to 2,000 residents, features abundant events and year-round recreation opportunities.



The village of Hillman within the township is home to the Brush Creek Mill, which attracts many residents and visitors. The mill, a replica of a 19th-century grist mill located next to the Thunder Bay River, is a center for arts, crafts and tourism events such as July 4th and Christmas celebrations.

The Hillman Township Community Center houses the township offices and serves as the site for numerous meetings and special occasion events. The community center has a conference hall/multi-purpose room that accommodates up to 500 people and includes a full-service kitchen, built-in sound system, concession areas and stage area. There is also a smaller conference room that can accommodate up to 50 people.

Tiger Paw Park proudly offers various activities free of charge every summer for area youth. Located along the Thunder Bay River, the park is a place for families to enjoy

the outdoors and recreation, and features a playground and three baseball fields. In the summer months, township employees schedule numerous children's activities at the park. In winter, the parking lot becomes a staging area for the nearby snowmobile trails. The Hillman Area Little League plays at the ball fields in the spring and summer. Fund-raising tournaments are also held here.

The township was recently awarded a grant from the Michigan Department of Natural Resources Recreation Passport to make upgrades to the enhance the park, including a paved parking lot, sidewalks, new pavilion and accessible picnic tables. The township is working to raise funds for additional new park equipment.

The township has thousands of acres of state land and an excellent trail system perfect for all-terrain vehicles, four-wheelers and dirt biking. Lake Avalon offers excellent swimming, boating and fishing. Some residents refer to the township as a sportsman's paradise due to availability of hunting, fishing, camping, boating, swimming and more.





## Invest in yourself

**M**TA's Online Learning Center features dozens of classes, on a wide variety of topics, all available for you to watch on demand when it's most convenient for you! We recognize how valuable time is and strive to help you balance your demanding work (and life!) schedules with your educational needs. That's why we record many of our classes and add them to our Online Learning Center for you to watch, and learn, at your convenience. Now you can get the targeted township training you need to succeed when the timing is right for you.

Here at MTA, we're as proud of our online learning options as we are of your dedication to improving yourself. We take our role in educating—and supporting—our members very seriously. In honor of that, and to demonstrate our appreciation that you continue to turn to us for your educational needs, **we are offering half-off MTA webcasts in March!** When checking out, use promo code: **March**

Choose from more than 30 webcast topics under the following categories:

**Assessment & Taxation**  
**Planning & Zoning**

**Board Essentials**  
**New Officials**

**Financial**  
**Township Governance Academy**

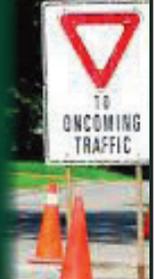
*Detailed descriptions of each webcast are available online; visit <https://learn.michigantownships.org/> to learn more. There, you can also learn more about our MTA Online subscriptions, allowing your entire township team to access our online learning library.*



**MTA Online**  
Learning Center



# MICHIGAN TOWNSHIP PARTICIPATING PLAN



Municipal Office



- Largest Public Act 138 program in Michigan Providing tailored Property/Casualty insurance coverages for public entities

- Underwritten by an A+ rated insurance carrier

- Supervised by a Michigan board of directors elected from the membership, by the membership



- Administered by Tokio Marine HCC Public Risk providing in-house underwriting, risk control and claims administration

- Servicing over 1300+ Michigan public entities

- Risk Reduction Grant Program

- Scholarship Reimbursement Program  
Citizen Planner & Zoning Administrator

- Dividend Program



For more information please call 1-800-783-1370  
or visit our website [www.theparplan.com](http://www.theparplan.com)



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