

Township Focus

MARCH 2023

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

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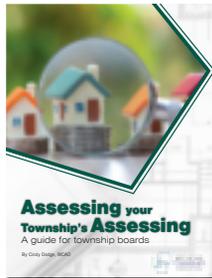
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Assessing your assessing

Recently, I finished reading Cindy Dodge's long-anticipated book, and the newest addition to MTA's library of township resources, *Assessing Your Township's Assessing*. This comprehensive guide for all township board members helps strip away the confusion, mystery and concern you may have regarding the what, how, why and whens of assessing and the related processes. Cindy literally starts at the beginning and explains why townships have this responsibility and sets out your relationship with the assessor, oversight and management of the work, board of review activities, ethics, equalization, and the handling of appeals. The books are on sale now, and I urge you to order copies for your township board, staff and board of review members. Congratulations on this important work, Cindy!



You can even get your copy of the new assessing book autographed by Cindy and contributing reviewer Shila Kiander at our 2023 Annual Conference and Expo. We hope that you will join us at the Grand Traverse Resort this April, where our in-person Conference experience includes three days of insightful workshops, panels and celebrations. Our Keynote Randy Fox will equip you with strategies and techniques for strengthening your township teams. If you can't come, please consider sending elected or appointed officials who have not yet been able to attend, or your deputies or staff. Three days in Grand Traverse could transform the way they perform their roles.

MTA provides crucial updates and insights to our members, and we are pleased this month to debut a quarterly *Township Focus* column on our Michigan and national economic situation and how it can impact your township's finances, operations and prospects. Written by Dr. Eric Scorsone, we offer this to help you anticipate and plan for

changes necessitated by our volatile and challenging current economy. Dr. Scorsone leads the Michigan State University Extension Center for Local Government Finance and Policy. Previously, he was a senior economist for the Michigan Senate Fiscal Agency and has published many influential articles on local finance public policy, including for MTA. Thank you, Eric, for sharing your expertise with our readers.

Continued learning and staying apprised of changes and trends impacting townships are essential for those serving Michigan communities. One of my own township roles was 11 years serving on our board of review. When I moved from my township to Lansing as part of becoming your executive director, **Groveland Township** (Oakland Co.) recruited "New Neil." My successor Neil Loughlin, a recently retired engineer, immediately attended the Association's *Board of Review Training* and apparently emptied five highlighters making notations in his copy of MTA's *Board of Review Guide*. I urge you to similarly support your new board of review members and township board members—invest in helping them develop understanding, competence and confidence in these important processes. Most importantly, please also thank them and your assessor for their work in this peak month.

As I finish this month's letter to you, MTA shares in the horror and grief of the tragedy at Michigan State University. Our hearts go out to the victims, families, students and all affected, and we thank the many law enforcement officers and first responders for their actions to protect the lives and safety of so many.

Neil

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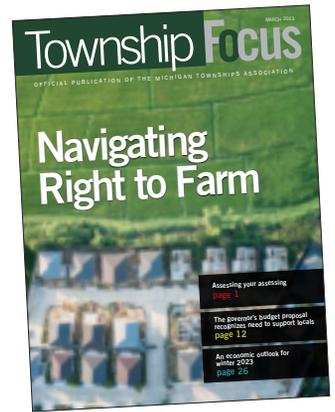
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mission statement

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



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featured articles

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Navigating Right to Farm

Many, if not most, townships include some form of farm operations or agricultural activities. As development continues to expand into rural areas, officials may be unsure of how to respond to nuisance complaints from non-farming residents about the noise and odors that often are found with the farming industry. Learn more about Michigan laws and regulations protecting farming, and the state program that helps navigate issues as they arise.

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A winter 2023 economic conditions and outlook report

This month marks the first of a quarterly article series providing an economic outlook for Michigan and the U.S., authored by local government and economic expert Dr. Eric Scorsone, to assist in planning, offer considerations for your township, and share broader community, state and national implications.



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COURT OF CLAIMS DECISION OVERTURNED

Court of Appeals: 'Adopt and amend' legislative action is constitutional

Michigan's minimum wage remains at \$10.10 an hour, following a Michigan Court of Appeals ruling in January that the 2018 efforts by the state Legislature to "adopt and amend" two ballot initiatives that would have increased the state minimum wage and required paid sick leave for employees were constitutional. An appeal to the Michigan Supreme Court was filed just prior to *Township Focus* press time in the case, *Mothering Justice v. Nessel*.

In its decision, issued Jan. 26, the Court of Appeals noted that "the absence of any prohibition on the Legislature amending initiated laws during the same session, the delegates rejection of that exact limitation for voter-approved initiated laws, the inclusion of this exact prohibition for laws approved through a referendum, and the otherwise broad power of the Legislature to act, compel the conclusion that the Legislature is not prohibited from amending an initiated law enacted by the Legislature during the same legislative session."

The Court of Appeals ruling overturns a July 2022 Court of Claims decision declaring that the Legislature's action—initially adopting the provisions and then amending the law following the 2018 election—effectively prevented the voter-approved initiatives from taking effect and was unconstitutional. The ballot initiatives would have increased the minimum wage to \$13.03 and required nearly all employers to offer paid sick leave to employees.

Pending the appeal to the state Supreme Court, Michigan's minimum wage rate will remain at its current rate of \$10.10 per hour. Under Michigan's Improved Workforce Opportunity Wage Act, Michigan's minimum wage will increase each Jan. 1 until it reaches \$12.05 in 2030. Public Act 337 of 2018 establishes an annual schedule and increases. The state's current paid leave law also remains in effect, pending the outcome of the appeal.

Milestone

Congratulations to **Wilbert Hines III** on his 50 years of service to the **Roscommon Township** (Roscommon Co.) fire department. Hines was honored alongside with other department members for years of service, and also received a proclamation from the township board and a resolution and honorary U.S. flag from Rep. Daire Rendon (R-Lake City).

Let MTA help your township honor the commitment of your officials and personnel! Email retirement, milestone or memoriam information to jenn@michigantownships.org.

PROMOTE THE VOTE

MTA resource shares full Proposal 2 constitutional language

Following passage of Proposal 2022-2 by Michigan voters in November, which enshrined numerous voting rights in the state Constitution, we know that many township officials continue to have questions on the impact of the constitutional amendment, particularly in those townships holding a May election. While we await additional guidance from the state Bureau of Elections (BOE), and any additional legislative action that may be needed to implement portions of the proposal, MTA has assembled a full text version of the initiative, as it now appears in the Michigan Constitution (find it on the "Election Administration" page in the "Index of Topics" in the "Answer Center" under the "Member" tab on www.michigantownships.org. Log-in is required).

Reviewing the complete language may be helpful in answering questions about the proposal. Of particular interest may be:

- Each municipality must have **one state-funded, secure drop-box** for absent voter (AV) applications and ballots (in municipalities with more than 15,000 registered voters, there must be at least one drop-box for every 15,000 registered voters). The drop-boxes must be "distributed equitably throughout the municipality" and be accessible 24 hours per day during the 40 days before any election and until 8 p.m. on Election Day. (Mich. Const., Art. 2, Sec. 4(1)(j))
- **Nine days of early voting is mandated for statewide and federal elections only**, and thus does not need to occur until 2024. Per the language, municipalities "*may*" choose to offer early voting in non-statewide elections. In addition, "jurisdictions conducting elections within a county may enter into agreements to share early voting sites. A jurisdiction conducting an election may enter into an agreement with the clerk of the county in which it is located authorizing the county clerk to conduct early voting for the jurisdiction." (Mich. Const., Art. 2, Sec. 4(1)(m))
- An early voting site is a polling place subject to the same requirements as an Election Day polling place, except that **an early voting site may serve voters from more than six precincts and may serve voters from more than one municipality within a county**. An early voting site is still subject to the same requirements as an Election Day precinct, except there is no statutory limit on the number of voters assigned to that early voting site.

The BOE will present at MTA's 2023 Annual Conference in April. Continue to watch MTA publications for updates and information as it becomes available.

REVISED CHART OF ACCOUNTS

Townships should update to 2023 edition of Uniform Chart of Accounts



The Michigan Department of Treasury is requesting that townships, and all local units of government, update their records with a revised, January 2023 edition of the Uniform Chart of Accounts (UCA).

According to Treasury, most of the 2023 updates are minor, remove errors and

improve navigation since the last revision in 2020. Treasury noted that past editions of the UCA should be discarded, effective immediately. The department has begun revising the chart of accounts annually, incorporating feedback for stakeholders. A public comment period was held in late 2022 for the newly revised edition.

Townships can find the 2023 edition of the Uniform Chart of Accounts, as well as a marked-up version showing changes and additional documentation, at www.michigan.gov/treasury/local/cefd (scroll down to “Bulletins, Manuals and Forms”). Questions? Email lafd_audits@michigan.gov or call (517) 335-7469.

LOCAL UPDATES FROM ACROSS MICHIGAN

Township happenings

Residents, family members and history buffs can now see a listing of burials in Glennie Cemetery, in **Curtis Township** (Alcona Co.), thanks to efforts from the cemetery board to consolidate and scan cemetery information, with a map created



to assist in finding graves. The cemetery is also seeing additional improvements, including new signage installed this fall and shrubbery planted by volunteers this summer.

Markey Township (Roscommon Co.) Clerk **Sheryl Tussey** has been named 2023 “Tip-up Town Hometown Hero.” A U.S. Army and National Guard veteran, Tussey is an active volunteer in her community and has been clerk for 11 years. She was introduced and presented with an official Tip-Up Town badge at the kick-off to the celebrated annual event—Michigan’s longest-running winter festival that features everything from a snowmobile suit contest to a “Tip Pup” dog show, ice fishing competition, fireworks and many more cold-weather festivities.

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

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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 **Wednesday, May 31**. Help us spread the word in your township's newsletters, social media or website.



The scholarship is a way for MTA to support college students who are pursuing a career in local government—and can further inspire their dedication to serving Michigan's communities. Said 2022 scholarship recipient Serena Kruithoff, a Grand Valley State University student studying nonprofit and public administration: "It means that I can continue to work hard in my classes and achieve my goals this coming school year. I am just so beyond thankful for the opportunity to have been selected for this award. It has inspired me to believe in myself, and work even harder."

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 is 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. For more information, visit www.michigantownships.org (under the "About" tab), or contact jenn@michigantownships.org or (517) 321-6467, ext. 229.

mta events & dates | March

- | | |
|----|---|
| 1 | 2023 MTA Capital Conference, Lansing |
| 2 | Online Board of Review Training—PA 660 Required Training |
| 10 | Now You Know lunchtime webinar: Legislative Insights |
| 20 | Early-bird registration deadline for MTA's 2023 Annual Educational Conference & Expo, April 17-20, at Grand Traverse Resort |

profile



Advertorial

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Bauckham Thall understands from experience that no two townships are the same, and bases its practice on a client-first approach, to make sure the needs of each individual township are met. The firm accomplishes this by carefully listening to township officials, who best know the needs of their local communities and the practical difficulties in providing those needs. This allows the firm's attorneys to apply a fact-specific approach that finds the most appropriate solution for the township and its citizens.

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Find out more at www.michigantownshiplaw.com, or call (269) 382-4500 to speak to a firm attorney personally to find out how they can provide a better value for your home community.

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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:

Friday, March 10 from noon to 1 p.m.

Legislative Insights

Get the latest on today's political landscape, including the ins and outs of the 102nd Legislature to date—new members, new committees, new majorities and new priorities—and what this all means for your township. We'll share the issues addressed early in the new session and current measures being debated, as well as the status of unfinished business from the lame-duck session important to local government. MTA's Government Relations team will also outline key measures in the governor's executive budget proposal, MTA's legislative priorities and what to watch for on the horizon. Join us Friday, March 10 at noon and let MTA assist YOU in engaging, educating and effectively advocating for your township. **Register now for just \$25 at <https://bit.ly/NYKmta>**

If your township subscribes to *MTA Online* at the *Premium* level, you get FREE access to EVERY session! Visit <https://learn.michigantownships.org/nyk> for details.

Now You Know

Caucus to be held at 2023 Conference to elect new District 21 director to MTA Board

A caucus election for MTA District 21 will be held April 18, during the 2023 MTA Annual Conference at the Grand Traverse Resort, to elect a new director to the MTA Board of Directors.

District 21 encompasses Lapeer, Macomb and

Oakland Counties. The new director will assume the role currently held by **Pauline Bennett, Addison Township** (Oakland Co.) clerk, upon her election as 2023 MTA president.

Elected officials from MTA-member townships in District 21 are eligible to run for the MTA Board. Officials who wish to run for district director can campaign for the position before the caucus, though there are no requirements for prior announcement of candidacy. The time and location for the caucus election will be published in the Conference program received on-site.



Join MTA's Member Information team!

Do you want to become a member of a highly regarded, dedicated team, and provide a valuable service to townships statewide? Do you have an enthusiasm for researching new information and sharing knowledge? Come join the team in MTA's Member Information Services Department!

Our MIS staff responds to inquiries from and create resources for member township officials on township governance and administration. The Association is seeking a new member to join the MIS team. The ideal candidate will possess both township experience and related education, along with excellent writing and communication skills, organization and project management skills, and the ability to conduct analytical research on legislation, law, court cases, trends and services impacting township government.

This is an opportunity to assist thousands of township officials from around the state with critical and timely information they need to help perform their duties. In addition to responding to member officials' requests for information, the position will also administer MTA's salary survey and Township of Excellence program, assist in updating and creating content for the Association website, and create and present trainings at MTA events, including county chapter meetings, workshops and our Annual Conference.

If this sounds like you and you want to know more, please visit <https://michigantownships.org/classified/> for the full job description and qualifications and how to apply. We look forward to hearing from you.

MARCH

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

Local units to turn over 2022 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. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day.

6 *On or before the first Monday in March.* The 2023 assessment roll shall be completed and certified by the assessor. (MCL 211.24)

7 *Tuesday after the first Monday in March.* The assessor/supervisor shall submit the 2023 certified assessment roll to the board of review. (MCL 211.29(1))

Organizational meeting of township board of review. (MCL 211.29)

13 *Second Monday in March.* 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))

14 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 treasurer. (MCL 211.43(3)(b))

18 Clerks shall electronically transmit or mail (as requested) an absent voter ballot to each absent voter who applied for an absent voter ballot 45 days or more before the May 2 election. (MCL 168.759a)

23 Absent voter ballots for the May 2 election must be available for issuance to voters. (Mich. Const., Art. II, Sec. 4)

Earliest date that precinct inspectors for the May 2 election may be appointed by local election commission. (MCL 168.674)

By 31 Deadline for townships to report any errors identified in the 2022 personal property tax reimbursements on Form 5654, *Correction of Millage Rate or Other Errors for the 2022 Personal Property Tax Reimbursement Calculations* to the Michigan 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 2020 Personal Property Tax Reimbursement Calculations* to the state Department of Treasury. (MCL 123.1345(e), (o), (z))

Deadline for county equalization directors to report any corrected 2022 commercial personal property and industrial personal property taxable values on Form 5651, *Correction of 2022 Personal Property Taxable Values Used for the 2022 Personal Property Tax Reimbursement Calculations* to the Department of Treasury. The 2022 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2022. (MCL 123.1358(5)(e))

April 1 in a Saturday. Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. (MCL 211.43(3)(c))

April 1 in a Saturday. Assessors are required to annually provide a copy of Form 5278, *Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property* (Combined Document), and Form 5277, *Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)* 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) (*Note: This date is listed in the State Tax Commission (STC) property tax calendar as April 1; we have confirmed with the STC that the deadline falls to March 31.

April 1 in a Saturday. Treasurers make final adjustment and delivery of the total amount of tax collections on hand no later than April 1. (MCL 211.43(3)(c))

Last day to pay all forfeited 2020 delinquent property taxes, interest penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2020 real property taxes vests solely in the foreclosing governmental unit. (MCL 211.78k)



APRIL

3 April 1 is a Saturday. Assessors submit Form 4626, *Assessing Officers Report of Taxable Values as of State Equalization* to county equalization department immediately after close of the March board of review. (MCL 207.12)

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)

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))

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

Notice of days and hours for voter registration at clerk's office for the May 2 election must be posted in at least two conspicuous places in each precinct. Notice must also include offices and proposals that will be on the ballot. (MCL 168.498)

Clerk shall post and enter into Qualified Voter File (QVF) the hours the clerk's office will be open on the Saturday or Sunday or both immediately before the May 2 election to issue and receive absentee voter ballots. (MCL 168.761b)

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

5 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 STC, immediately following adjournment of the board of review.

11 Deadline for precinct inspectors for the May 2 election to be appointed by the local election commission. (MCL 168.674)

17 Deadline to register by mail or online and be eligible to vote in the May 2 election. (MCL 168.497)

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

Through May 2 at 8 p.m. In-person registration for the May 2 election with clerk with proof of residency. (MCL 168.497)

21 Write-in candidates for the May 2 election file declaration of intent forms due to respective filing official by 4 p.m. (MCL 168.737a)

Deadline for candidates or ballot questions appearing on the May 2 ballot to submit pre-election campaign finance statement by 5 p.m. (MCL 169.233)

By 22 County clerk delivers remainder of ballots and election supplies for the May 2 election to township clerks. (MCL 168.714)

25 Notice of the May 2 election published. One notice required. (MCL 168.653a)

By 27 Public accuracy test for the May 2 election must be conducted. Notice of test must be published at least 48 hours before test. (MCL 168.798)

28 Electors may obtain an absentee voter ballot via first-class mail for the May 2 election until 5 p.m. (MCL 168.759)

Electors may submit a written request to spoil their absentee voter ballot and receive a new

ballot by mail for the May 2 election until 5 p.m. (MCL 168.765b(1))

Electors may submit a written request to spoil their absentee voter ballot and receive a new ballot in person for the May 2 election until 5 p.m. in the clerk's office. (MCL 168.765b(3))

Electors who have lost or not received their absentee voter ballot in the mail may submit a written request to spoil their absentee voter ballot and receive a new absentee voter ballot in the clerk's office or by mail until 5 p.m. (MCL 168.765b(5))



63

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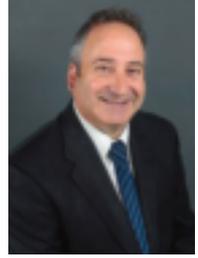
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Is it true that MTA Legal Counsel recommends converting enforcement and penalty provisions in our township's zoning ordinance and nuisance ordinances (i.e., blight, junk cars, etc.) from criminal misdemeanors to municipal civil infractions?

Yes, it is true that MTA Legal Counsel recommends converting the enforcement and penalty provisions in your township's zoning and nuisance ordinances to municipal civil infractions. Generally speaking, the only reason to keep an ordinance that can be converted to a municipal civil infraction as a misdemeanor is to retain the right to arrest someone for a violation. In most cases, however, an arrest is not needed and a municipal civil infraction citation works to get the enforcement process rolling. While someone might need to be arrested for a public disturbance to stop a situation from continuing, the same does not apply for someone with junk vehicles on their property. The benefit to using a municipal civil infraction normally outweighs the need to arrest someone for a nuisance violation.

What are the benefits to using a municipal civil infraction to enforce nuisance, zoning and building code violations?

The benefits can be seen by comparing enforcement of misdemeanor violations versus municipal civil infractions.

A misdemeanor violation begins with a citation or a complaint and warrant. A misdemeanor is prosecuted in district court. The defendant must appear in court. If the defendant doesn't appear in court, then a warrant is issued. Sometimes a defendant can make the process take longer by failing to appear for court and/or refusing to respond to their warrant. The township attorney will need to appear in court at least once to prosecute the violation. The defendant has a right to trial by jury (this will add to the cost to prosecute).

There is a high burden of proof, as the defendant must be found guilty "beyond a reasonable doubt." The defendant does not have to testify and can assert the Fifth Amendment protection against self-incrimination. The penalty for a misdemeanor violation is limited to 93 days in jail and a fine not to exceed \$500. The township only gets one-third of the fine.

Finally, the misdemeanor is for a violation, but it does not get the township an order to remedy the violation. If a township with a misdemeanor penalty wants to get an injunction to order ordinance compliance (i.e., remove junk cars or blight within 30 days), the township has to go through a circuit court proceeding for injunctive relief. Circuit court proceedings can take about a year to get a final judgment and can get very expensive with discovery (i.e., depositions and interrogatories) and summary motions/briefs. For many townships, the process to get an injunction is too long and expensive to enforce all of the township violations. It puts them in a bad spot where the ordinances end up not getting enforced.

A municipal civil infraction on the other hand is far superior, in terms of both timing and potential results. The district court process starts with a citation. A municipal civil infraction citation is closed in one of four ways:

- 1) the violator admits responsibility
- 2) the violator fails to appear and is found responsible "by default"
- 3) the violator is found responsible at a hearing
- 4) the township dismisses the citation

The burden of proof for a municipal civil infraction is by a "preponderance of the evidence" as opposed to the much more difficult misdemeanor burden previously described, which is "beyond reasonable doubt."

Typically, a municipal civil infraction can initially proceed in front of a magistrate and be brought forward by the ordinance enforcement officer without having the township attorney present. Many cases will be resolved without the township attorney ever having to step in court.

An added benefit of municipal civil infraction is that there is no possibility of a jury trial. Moreover, the township can call the violator as a witness since the Fifth Amendment against self-incrimination does not apply. Further, a fine is not capped at \$500. Instead, municipal civil infraction ordinances can have larger fines and can provide for an increase in fines for subsequent violations. Additionally, township enforcement costs including reasonable attorney fees can be assessed against a violator.

Most importantly, the district court has authority to enter so-called "compliance orders" requiring a property that has been found in violation, whether by default, after a hearing or pursuant to a plea, to come into compliance with the township ordinance. In many cases, the violator will have to comply within 30 days. In some counties, under the auspices of contempt of court or otherwise, the court will allow the township to clean up the property and charge the costs of cleanup to the owner or the property.



What township official writes the municipal civil infraction citations?

In order to authorize the issuance of citations, the Michigan statutes permitting municipal civil infractions also require that the township adopt an ordinance enforcement officer ordinance. An ordinance enforcement officer ordinance allows the township to designate by resolution the positions authorized to enforce, such as the township supervisor, township zoning administrator, township police or sheriff's department deputies.



Is there a way to get more than the one-third of our municipal civil infraction ordinance enforcement fines we get from the court?

Yes. With a municipal civil infraction, a township can set up a municipal ordinance violations bureau. MCL 600.8396 provides that a "county, city, village or township may by ordinance establish a municipal ordinance violations bureau to accept admissions of responsibility for municipal civil infractions and to collect and retain civil fines and costs pursuant to a schedule as prescribed by ordinance. The expense of operating a municipal ordinance violations bureau shall be borne by the county, city, village or township, and the personnel of the bureau shall be county, city, village or township employees."

Instead of issuing a municipal ordinance violation citation that goes to the district court, the township serves a municipal civil infraction notice on the violator. The violator can then come into the township's violations bureau, admit responsibility, and pay the fines and costs directly to the township. If the violator fails to admit responsibility within a set amount of time, then the township issues the municipal civil infraction violation citation. The citation is then processed through district court.

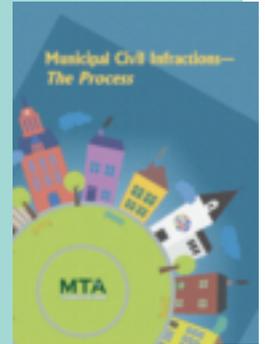
While fines paid to the municipal civil infractions violations bureau may be retained by the township, very few people actually pay and the township will not get a "compliance order" if a citation is not processed by the district court. For this reason, MTA Legal Counsel advises the use of municipal ordinance violation bureaus in situations where a compliance order is not likely to be needed, such as those not likely to repeat or not needing a township clean-up order.

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.

Visit the "Index of Topics" in the "Answer Center" under the "Member" tab on www.michigantownships.org for sample municipal civil infraction ordinances.

Learn more with MTA's *Municipal Civil Infractions: The Process*

Since 1994, Michigan townships have had the ability to "decriminalize" their ordinance enforcement procedures by utilizing the municipal civil infraction process. While many townships in Michigan with ordinances have switched over to municipal civil infraction penalties for some or all ordinance violations, many myths and misconceptions still surround the civil infraction process.



Developed to help alleviate the confusion that often surrounds the civil infraction process, MTA's *Municipal Civil Infractions: The Process* is a reference that supplies information regarding adopting a municipal civil infraction procedures ordinance, issuing tickets and handling court proceedings. Samples are also included.

To place an order or download an order form, visit the MTA Store on www.michigantownships.org. You can also call Elsa Munos at (517) 321-6467, ext. 221 or email elsa@michigantownships.org. Cost is \$37 for members; \$52 for nonmembers, and includes shipping and handling.



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Governor presents proposed budget for Fiscal Year 2023-2024



In early February, Gov. Whitmer presented her executive budget recommendation for the upcoming fiscal year, along with a number of supplemental recommendations for the current fiscal year. The budget recommendation, totaling \$79.4 billion, includes \$14.8 billion in general fund and \$19 billion in School Aid Fund and federal monies. While the overall

budget is 4.1% over the current budget, it is a 4.2% decrease in general fund and maintains a structural balance. Highlights of the budget proposal impacting townships include:

- \$47.5 million increase for Cities, Villages & Townships (CVT) Revenue Sharing, with a 5% increase in the base and 5% in one-time funding (note that just 12% of Michigan’s townships receive CVT revenue sharing)
- \$19.6 million (7%) for CVT recipients for public safety initiatives
- \$61.9 million increase in constitutional revenue sharing over current year, bringing estimate to \$1.1 billion
- \$280.5 million for water infrastructure loans, grants and direct funding to local communities
- \$225.8 million for lead line replacements for the poorest 10% of Michigan communities
- \$100 million to ensure the quality and safety of Michigan drinking water; funding will support water filter distribution and faucet and plumbing replacement in communities with lead contamination in water
- \$40 million to create renewable-ready communities to provide grants to local communities for the creation of renewable energy facilities at a regional scale
- \$25 million for the removal of nonessential dams
- \$10.4 million to seal and remediate abandoned oil and gas wells
- \$6.6 million for improving the state’s permitting processes to improve capacity and reduce permit issuance wait times
- \$45 million to provide grants to local units of government, airports and regional transportation authorities for the conversion of fleet operations to net-zero greenhouse gas emissions
- \$200 million for the Michigan Regional Empowerment Program for competitive grants to implement transformative regional economic development projects focused on affordable housing, broadband, workforce development and other projects specific to local needs

- \$100 million for the Community Downtown Economic Development Program for competitive grants for community development and placemaking efforts
- \$50 million for the Revitalization and Placemaking Program to rehabilitate vacant, underutilized, blighted and historic structures
- \$50 million for the Housing and Community Development Program
- \$10 million for the Attainable Homeownership and Apprenticeship Program
- \$5 million for services and support to first responders for post-traumatic stress disorder and other mental health conditions
- \$9 million to support a trooper recruit school
- \$20 million for the 2024 presidential primary election
- \$200 million deposit in the Budget Stabilization Fund increasing the balance to nearly \$2 billion

“Safe communities, safe drinking water and essential local services are all critical to the success of Michigan’s townships,” said Neil Sheridan, MTA executive director. “We are encouraged that the governor’s historic budget proposal recognizes the critical need to support townships and other local governments, with proposed increases in City, Village and Township revenue sharing, including for public safety, as well as investments in infrastructure and affordable housing. We also appreciate the governor’s proposed incentives for renewable energy-ready communities. Michigan cannot thrive without thriving communities, and we stand ready to work with the governor and Legislature throughout the budget process to ensure that townships receive the funding necessary to provide the needed services to support their residents and entire community.”

The governor’s proposed FY 2023-24 budget and FY 2022-23 supplemental recommendations are based on the consensus revenue estimates agreed to at the most recent Consensus Revenue Estimating Conference on Jan. 13, 2023.

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 2023-24 budget completed by the end of June.

Presidential primary to move to February

Legislation moving the presidential primary to an earlier date—up to the fourth Tuesday in February (Feb. 27 for the 2024 election) from the second Tuesday in March—was signed into law at the end of January. Public Act 2 of 2023, sponsored by Sen. Jeremy Moss (D-Southfield),



did not receive immediate effect and thus, will not take effect until 90 days after the Legislature adjourns for the year. The Legislature normally adjourns in late December—meaning the bill would not take effect until late March. However, the Legislature could adjourn earlier in the fall, or another bill could be passed if a deal is struck on how to achieve immediate effect.

Supplemental bill provides programs to assist communities

The first measure enacted for the 102nd legislative session was a supplemental appropriations bill for FY 2022-23—Public Act 1 of 2023. While the major focus of the supplemental was to provide book-closing adjustments for the state’s fiscal year, the measure included funding to help local communities with housing, blight elimination and economic development.

Utilizing federal Coronavirus State Fiscal Recovery Fund (CSFRF) revenue, \$75 million was appropriated for a grant program to be administered by the State Land Bank Authority for blight elimination. Grants can be used to demolish or stabilize vacant residential, commercial or industrial structures, and to support related expenses. Grants will be awarded to a land bank authority, township, county, city or village.

An additional \$50 million in federal CSFRF revenue was added to the Missing Middle Gap Program to increase the supply of housing stock targeted to “missing middle” households—currently defined as households with incomes between 185% and 300% of the federal poverty guidelines. The program, administered by the Michigan State Housing Development Authority, will provide cost defrayment to eligible developers that invest in, construct or rehabilitate related properties. It also requires at least 30% of the dollar amount of the awards to be allocated to projects in rural communities and that not more than 15% of awards be allocated to any single township, city or village.

The supplemental also requires the Michigan Strategic Fund to use \$100 million to create and operate the Community Revitalization and Placemaking Grants program to invest in projects that enable population and tax revenue growth through the rehabilitation of vacant and blighted buildings and historic structures, rehabilitation and development of vacant properties, and development of permanent place-based infrastructure associated with social zones and traditional downtowns, outdoor dining and place-based public spaces.

Finally, the measure established a new water shutoff prevention fund in the state Department of Treasury and would require \$25 million to be appropriated or transferred into the fund to be spent to prevent water shutoff.

The supplemental appropriation bill was effective as of Jan. 31, 2023.

Legislative lowdown

A quick look at critical bills MTA is following as they move through the legislative process. For updates, look to our *Township Insights* e-newsletter, emailed weekly to all member officials.

SB 1 & HB 4001: Income tax—Revises limitations on deductions of retirement or pension benefits and increases the Earned Income Tax Credit. *MTA monitoring.*

SB 4 & HB 4003: Civil rights—Amends the Elliott-Larsen Civil Rights Act to prohibit discrimination based on sexual orientation and/or gender identity or expression. *MTA monitoring.*

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

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

SB 32: Law enforcement—Allows agreements requiring reimbursement for law enforcement agencies that fund police training for recruits in certain situations. *MTA monitoring.*

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

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

SB 47: Farmland—Allows relinquishment of portion of farmland from agreement or easement to make boundaries more regular. *MTA neutral.*

SB 55: Property tax—Provides retroactive application of poverty exemption. *MTA monitoring.*

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

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

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



One Voice

MTA Conference & Expo April 17-20, 2023

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Education. Inspiration. Connection.

When we ask our members why they look forward to attending our **Annual Educational Conference & Expo**, there are three words that they tell us, again and again: **education**, **inspiration** and **connection**.

For 70 years, the MTA Annual Conference has been **the largest gathering of local leaders in the state**, offering an educational line-up geared exclusively to townships, Michigan's biggest municipal exhibition, and an opportunity to connect with your township peers. We are excited to offer this extraordinary event—both **in-person at the Grand Traverse Resort** in Acme Township (near Traverse City), and as **a virtual option**—this April.

Our in-person conference is truly a township experience like no other. Here's what's store for you:



Education. Choose from **more than 50 educational sessions** on topics designed specifically for this point in the township term of office, and covering timely trends and important issues. Whether for the entire board, your specific role in the township, or various township services, programs or topics, our selection of classes offers something for everyone on your team. You simply cannot receive the breadth and depth of this quality township education anywhere else.

Inspiration. Our Conference is **a tribute to Michigan townships and the leaders who serve them**, and we celebrate this throughout the week. Our Opening Session kicks things off, featuring the Presentation of Colors and always-moving Parade of Flags, and inspiring and uplifting remarks from MTA leadership. We'll build to the motivational keynote address during the General Session, and gather together at the Annual Banquet with officials and special guests. You'll walk away from Conference re-energized and enthused about your role in your community.



Connection. At no other time or place will you be able to experience **a gathering of nearly 1,000 township leaders, just like yourself**—your colleagues from whom you can learn and with whom you can share experiences, questions and insights. You'll establish connections that benefit your service as a local leader, and to help better your community.

DON'T DELAY, REGISTER TODAY!

Early-bird rates (just \$390 for the full Conference!) end March 20. Download a registration brochure or register online at <https://michigantownships.org/learning/conference>.

Already registered? Reserve your hotel room at www.grandconnection.com/mta2023.

Pre-Conference Classes

*Separate registration fees apply

Monday, April 17

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

Assessors Renewal: Assessing Your Relationships

9 a.m. to 3:50 p.m.

Board Authorities, Responsibilities and Roles

9 a.m. to 4 p.m.

Managing Your Township Team 

(F-104 - 6 credits)

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

Legal Institute for Township Attorneys

Tuesday, April 18

Business Solution Sessions



11:30 a.m. to 12:30 p.m.

- Empowering America's Financial Journey
- Township Trivia Showdown
- Oh No, You Don't—You Can't Fire Me!
- How a Cyberattack Can Send Your Township Back Decades
- Solar Energy Regulation: Why Your Township Needs a Solar Ordinance
- Hot Legal Topics Facing Townships

Educational Sessions

1 to 2:15 p.m.

- Beyond the Conflict: Building a Better Board  with Consensus
- Improving Your Township's Financial Reporting
- Insights from Inside the Capitol
- The Pursuit of Great Township Governance 
- Township Parks & Rec: Playful, Peaceful, Popular
- What the Heck Are These FOIA Requests?
- Why Most Fire Departments Aren't Ready for Electric Vehicles
- Your Township's Ordinance Enforcement Policy

Networking events include:

“3-D” Welcoming Reception | Monday, April 17

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

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Conference Kick-off Breakfast | Tuesday, April 18

Grab some breakfast and chat with fellow attendees before heading into the Opening Session.

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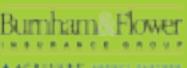
Roaring '20s Par-Plan Fun Night | Tuesday, April 18

Slip into the speakeasy and enjoy a night in the Roaring '20s, complete with jazz, flappers and mobsters—right at the resort!

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Afterglow Reception | Wednesday, April 19

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

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2:45 to 4 p.m.

- Breaking Down Barriers to Affordable Housing
- Crossing the Generational Communications Divide
- Here Comes the Sun: What Your Township  Needs to do to Prepare for Solar Energy
- Keep Calm and Carry On 
- Modernizing Michigan's Waste Management
- Practical Approach to Records Management
- Special Considerations in Public Safety Employment
- Under Siege: Increasing Concerns of Public-Sector Cybersecurity
- What YOU Need to Know about Your Township's Property Tax Rates

Wednesday, April 19

Plenary Sessions

10:45 a.m. to noon

- A Leader Worth Following 
- Elections Update 
- Hot Issues for Township Fire Departments
- Raising Revenue in a Stagnant Economy
- Where the Rubber Meets the Road

Educational Sessions

1 to 2:15 p.m.

- Community Connection LIVE
- Dual-Use Solar Energy Projects
- Government Oversight of Townships: Use of ARPA Funds
- How the New Wage and Hour Laws Impact Your Township
- Road Relations: Stay in Your Lane 
- Taking Township Minutes
- The Township Board Has One Voice—How Does it Sound? 
- What Changes Are Proposed for the MTA Policy Platform
- What Your Township Can Do to Get Funded for Broadband
- You've Got PFAS in Your Community! Now What?

2:45 to 4 p.m.

- Advantages of Aerial Imagery
- Dissecting Your Township's Zoning Decisions
- Examining Firefighter Compensation
- Express Yourself
- Introduction to Infrastructure Initiatives
- Know Your Boundaries
- Providing a Safe Township Workplace 
- What Every Township Needs to Know about Investments 
- What is the Open Meetings Act and Why Do I Need to Care?

Save time, join us online!

Can't make it to the Conference in person? Our virtual conference is an excellent option—and an incredible value. You can catch all the action on the main stage and participate in select classes live (and have access to watch all 13 recorded sessions and classes later at your convenience). You still get the education and inspiration—when it works best for you. Can't join live? You'll get access to the recorded versions from May through July. Wondering what classes are included? Look for the  next to session names.

Live-streaming assistance provided by  SITG



Q Are townships required to reimburse employees for mileage?

To answer this question, we first must take a step back and take note that all township expenditures must have a valid public purpose. It is also worth noting that townships should consult with their attorney for assistance in determining what is and is not a legal expenditure, but there are some points to consider with regard to the public purpose of mileage reimbursement.

As shared in the February issue of *Township Focus*, the IRS increased the 2023 optional standard mileage rate to 65.5 cents per mile (up from the 62.5 cents per mile rate in effect for the last six months of 2022). There is no federal law that requires employers to reimburse their employees for use of their personal vehicle for business purposes. The IRS sets these “safe harbor” limits whereby the employer [township] can reimburse the employee for the business use of his or her personal vehicle without income tax consequences.

Many employers *do*, however, reimburse for mileage to retain and attract employees. If not already in place, a policy should be adopted regarding if and how townships will reimburse their employees for mileage and other expenses. That policy should reflect Internal Revenue Service guidelines on what mileage qualifies for reimbursement.

Q What are IRS guidelines for mileage and travel deductions?

One of the most common things that we hear as accountants is from our clients wanting to take a deduction for miles from the moment when they pull out of the driveway to when they pull back in the driveway at the end of the day. This is false. Business owners may never deduct miles from home to a regular place of work and back. Township employees also cannot be reimbursed for their mileage to and from their home and township hall or other main office of work (with exceptions). The cost of transportation from home to work and back is not a “business-related” expense according to IRS rules. Mileage from home to a temporary work location is typically deductible, given some conditions.

While township officials cannot be reimbursed for miles traveled to and from the township hall for board meetings, MTA Legal Counsel advises that laws are to be liberally construed in favor of townships’ authority to expend funds for mileage reimbursement for attendance at authorized seminars and governmental meetings other than township board meetings.

Mileage from a regular place of work to a secondary location and back is also deductible. For example, a building inspector drives from home to their regular office at the township hall (not deductible). She then leaves the office to conduct several inspections in the township, then drives back to the office (deductible). At the end of the day, she drives back home (not deductible). Township policies should reflect these rules for mileage reimbursement to not be taxable to their employees.

Q Is mileage reimbursement taxable income?

Generally, the answer is no. Mileage reimbursement should be implemented under an “Accountable Plan”—a plan that follows IRS regulations for reimbursing workers for business expenses in which reimbursement is not counted as income, and for business expenses that are substantiated using a log or actual receipts. For example, if a township gives the zoning administrator a flat rate of \$300 every month for mileage reimbursement and the zoning administrator does not turn in a mileage log, that \$300 a month is taxable income to the zoning administrator. That would also be subject to Social Security and Medicare withholding.

In another example, let’s say the zoning administrator still receives the \$300 a month, but turns in a mileage log with 400 miles. In this scenario, \$262 (400 miles x 65.5 cents per mile) would not be taxable or subject to payroll tax withholding, while the excess (\$38) would be. If the township instead reimburses 70 cents per mile, 4.5 cents per mile would be included in taxable income. Anything over the applicable IRS mileage rate must be included in taxable income.

The simplest and most common way of implementing any reimbursement plan for township-related expenses is to reimburse the employee after the expense has been paid for, according to the applicable IRS rate, and to substantiate the claim with receipts or mileage log.

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.



Navigating Right to Farm

According to the Michigan Department of Agriculture and Rural Development (MDARD), “There are just under 10 million acres of farmland in Michigan, and the state is home to roughly 47,600 farms. The food and agriculture industry contributes \$104.7 billion annually to the state’s economy.”

What does that have to do with townships? Plenty. Many, if not most, townships include some form of farm operations or agricultural activities, and many township officials are farmers themselves.

As an integral Michigan industry, farming has a protected status in many areas of local regulation, including zoning, under the Michigan Right to Farm Act (RTFA), Public Act 93 of 1981, MCL 286.471, *et seq.*, and Generally Accepted Agricultural Management Practices (GAAMPs) adopted and annually reviewed by the Michigan Commission of Agriculture and Rural Development.

Helping townships—and farmers—with complaints

Under the RTFA, most aspects of a farm cannot be regulated by zoning or other ordinances, even one that allows some agricultural uses, because local ordinances cannot limit the products, activities or operations of a farm that are covered by the RTFA and GAAMPs. It’s an increasingly common

scene: As development continues to expand into rural areas, non-farming residents experience unfamiliar farm smells or noises and report them as nuisance complaints to their local officials. Local officials are often left unsure of what they can do about the complaints, and farmers are worried about how to protect their farms and be good neighbors.

MDARD’s Right to Farm (RTF) Program responds to nuisance complaints involving farms and evaluates farm activities to determine whether a farm is following appropriate GAAMPs. GAAMPs are guidelines for farmers to manage their operations, protect the environment, and help limit intrusions or inconvenience to their neighboring property owners. Farms following GAAMPs can obtain a level of legal protection if a nuisance complaint is filed against them.

“It is our job to investigate a nuisance complaint, as received, or assess a farm’s operation at the farmer’s request. We also help farmers and township officials understand the Right to Farm Act and how it applies to them,” said Mike Wozniak, MDARD’s RTF Program manager.



It's been more than four decades since the Right to Farm Act was established, in 1981, as a proactive legal defense for commercial farming operations against nuisance allegations. The RTFA also preempts any local ordinance, regulation or resolution attempting to control any language within GAAMPs or the act.

"It is quite powerful," said Wozniak. "Operations look to utilize these standards to protect themselves from allegations or where local ordinances look to control. However, farm operations must keep in mind that the RTFA is not blanket coverage and is not automatically granted."

A farm must be a commercial operation to receive RTFA protection. *(See page 21 for what meets the definition of a farm.)* The court of law decides the definition of commercial operation with guidance from the RTFA. The act doesn't give MDARD the authority to make the determination.

"The RTFA charges MDARD with two things: investigating nuisance allegations against agricultural operations and facilitating the annual review of GAAMPs," said Wozniak. "That's our role. The act does not give us the authority to determine if they're a commercial operation or if they're a farm."

Commercial operations must follow all applicable GAAMPs to be protected from nuisance-related lawsuits. GAAMPs are not farming regulations, but are management guidelines for producers and cover most agricultural practices. There are currently eight GAAMPs: manure management and utilization, site selection and odor control for new

and expanding livestock facilities, nutrient management utilization, pest management utilization, irrigation water use, farm market, care of farm animals, and cranberry production. If followed, GAAMPs should mitigate nuisance concerns.

The complaint process

MDARD's RTF Program has four field inspectors to respond to complaints, review site selection applications, and conduct proactive reviews covering the entire state.

Once a complaint is received, RTF inspectors are required to be on-site to investigate within seven business days from the receipt of the complaint. The RTF Program receives a wide variety of complaints ranging anywhere from large dairies to small garden operations, and can range from odor concerns, manure applications or sediment-laden rainfall runoff, to bees. Upon assignment of a complaint, an RTF inspector visits the farm and determines if the farmer is in conformance with the applicable GAAMPs related to the complaint made. If the operation is in conformance, the owner receives a letter that they can use as an affirmative defense. The RTF Program receives an average of 150 complaints a year and responded to 156 in 2022.

"We go out and investigate every complaint we receive, regardless of the nature of the operation," said Wozniak. "However, we may explain to smaller operations, though they might be in conformance with the GAAMPs, they may not be able to successfully use the RTFA because they would need to prove in court that they are a commercial operation."

cover story



It's an increasingly common scene: As development expands into rural areas, non-farming residents experience unfamiliar farm smells or noises and report them as nuisance complaints to their local officials. Local officials are left unsure of what they can do about the complaints and farmers are worried about how to protect their farms and be good neighbors.

Farmers can contact the RTF Program to set up a proactive review of their farming operation any time. A proactive review means an RTF inspector visits their farm to determine if they are in conformance with the applicable GAAMPs. Usually, small farms or small livestock operations request proactive reviews. Large operations, with 50 or more units of animals, are guided toward a Site Selection Verification application, which is another form of a proactive review that may be slightly more extensive.

“The RTF Program provides trained technical experts to investigate if an agricultural operation is following the guidelines established under the RTFA,” said Wozniak. “Our staff are here to be a resource for those interested in farming and agriculture.”

Operations that can prove they are commercial may utilize the RTFA to protect against nuisance lawsuits. If an agricultural operation is not meeting these standards, the act gives the RTF Program a timeline and course of action on what to do to correct the non-conformance management.

“If they are not in conformance, farmers have 30 days from the start of the investigation to either fix the issue or submit a plan to correct it,” noted Wozniak. “If a plan is submitted, our team goes back out, after the agreed-upon timeframe, to make sure they are in conformance with the GAAMPs.”

The RTFA provides the landowner an opportunity to demonstrate that they are meeting guidelines. Inspectors

will work with those farmers to help alleviate any perceived nuisance allegations from neighboring communities.

“At the end of the process, if they’re in conformance, MDARD will provide a letter stating that fact,” said Wozniak. “The letter could be used if the concerned party decides to file a lawsuit against the agricultural operation for nuisance.”

Site Selection Verification

Farmers with more than 50 animal units, who are considering building livestock housing, or manure storage associated with livestock housing, should contact the RTF Program for a Site Selection Verification. This verification can provide certain protections from nuisance allegations. It can also be a tool to demonstrate an operation has the right to farm protection, which can be shown to local officials. Farmers can request a Site Selection Verification at any time, although it is preferable that farmers request verification before building livestock housing.

To start the process, farmers submit a completed Livestock Production Facility Siting Application to the RTF Program. This application will identify: the location of the proposed new construction or expansion project, any areas of concern, the proposed timeline, the odor management plan (including an OFFSET odor model), and information regarding any type of manure storage structure(s).

For conformance, farmers may be required to notify their neighbors who reside within certain distances, as outlined in the Site Selection and Odor Control for New and Expanding Livestock Facilities GAAMPs (Site Selection GAAMPs), if they are building a new livestock structure or expanding an existing facility. Once all materials are received, the RTF Program sends a letter to the farmer acknowledging receipt of the application, and notification to township officials of the proposed construction of a livestock structure. RTF staff reviews the application and schedules a site visit to confirm the details described in the application and that the site will meet Site Selection GAAMPs conformance requirements. During inspection, RTF inspectors look at structural plans, location of the structure, manure storage plan and structure, odor control management plan, environmentally sensitive areas, well locations, neighbors’ residences and their setbacks, and public land use(s). They do not look at or provide building construction permits, soil erosion control permits, or validate zoning ordinances; however, these may be required depending on the nature of the project.

“Certain agricultural structures do not require building permits before construction,” said Wozniak. “Farmers should work with the Michigan Department of Licensing and Regulatory Affairs’ Bureau of Construction Codes to

determine those exemptions. The RTFA has nothing to do with construction permits, lighting, the height of structures or the composition of the structures.”

While the RTF Program does not make determinations on a structure’s aesthetics, townships may have the authority to determine the description of a farm structure. They may define the lighting requirements, structure composition or other details of the structure not defined within the RTFA or GAAMPs.

“It is important for farmers and townships work hand in hand during the construction process,” said Wozniak. “Farmers are sometimes spending millions of dollars to build livestock structures. Working with us and the township can save them time and money.”

After review of the application and site, a farm will receive an initial determination that falls into one of four categories:

- **Category 1.** These are sites normally acceptable for livestock facilities and generally defined as areas that are highly agricultural with few non-farm residences.
- **Category 2.** These are sites where special technologies and/or management practices could be needed to make new and expanding livestock facilities acceptable. These areas are predominantly agricultural but also have an increased number of non-farm residences.
- **Category 3.** These sites are generally not acceptable for new and expanding livestock production facilities due to environmental concerns or other neighboring land uses.
- **Category 4.** These sites are not acceptable for new and expanding livestock facilities and livestock production facilities.

If a livestock facility falls into Category 4, farmers will receive a determination letter advising that the site is not suitable for their facility. A copy of the letter is also sent to county and township officials. If a livestock facility is determined to be a Category, 1, 2 or 3, it will follow the RTF Program’s site review and verification process outlined in the Site Selection GAAMPs. Once the site is found to be in conformance with all applicable GAAMPs, including the Site Selection GAAMPs, specific to livestock production facilities, the farmer will receive a Site Suitability Approval letter. A copy of this letter will be sent to the county and township officials. Upon Site Suitability being issued, a 30-day appeal period is opened, allowing any neighbors within one-half mile of the proposed facility, local unit of government, or local unit of government within one-half mile to appeal MDARD’s determination.

Construction must begin within three years from the date of approval by the RTF Program. Once the structure is built, an RTF inspector will conduct a final inspection. If the structure is built as described under the Site Suitability determination, the RTF Program will send a final verification letter to the farmer, and county and township officials. This letter is the final step with full conformance approval to the RTFA and GAAMPs.

What is a ‘farm’?

Under the Right to Farm Act (RTFA), “farm” means the land, plants, animals, buildings, structures, including ponds used for agricultural or aquacultural activities, machinery, equipment and other appurtenances used in the commercial production of farm products.

“Commercial production” is the act of producing or manufacturing an item intended to be marketed and sold at a profit.” (*Charter Twp. of Shelby v. Papesh*, 267 Mich. App. 92, 2005) Michigan Department of Agriculture and Rural Development staff have consistently interpreted the commercial component as the intent to sell, with no minimum threshold of actual sales. A sign offering eggs for sale, for example, is enough to establish the intent.

“Farm operation” means farm operation and management or a condition or activity occurring at any time as necessary on a farm in connection with commercial production, harvesting and storage of farm products, and includes, but is not limited to:

- Marketing produce at roadside stands or farm markets
- Generation of noise, odors, dust, fumes and other associated conditions
- Operation of machinery and equipment necessary for a farm including, but not limited to, irrigation and drainage systems and pumps and on-farm grain dryers, and the movement of vehicles, machinery, equipment and farm products, and associated inputs necessary for farm operations on the roadway as authorized by the Michigan Vehicle Code
- Field preparation, and ground and aerial seeding and spraying
- Application of chemical fertilizers or organic materials, conditioners, liming materials or pesticides
- Use of alternative pest management techniques
- Fencing, feeding, watering, sheltering, transportation, treatment, use, handling and care of farm animals
- Management, storage, transport, utilization and application of farm by-products, including manure or agricultural wastes
- Conversion from one farm operation activity to another
- Employment and use of labor

“Farm product” means those plants and animals useful to human beings produced by agriculture and includes, but is not limited to, forages and sod crops, grains and feed crops, field crops, dairy and dairy products, poultry and poultry products, livestock, including breeding and grazing, equine, fish and other aquacultural products, bees and bee products, berries, herbs, fruits, vegetables, flowers, seeds, grasses, nursery stock, trees and tree products, mushrooms and other similar products, or any other product that incorporates the use of food, feed, fiber or fur, as determined by the Michigan Commission of Agriculture and Rural Development.

“Livestock” is defined in the Animal Industry Act, Public Act 466 of 1988, as “those species of animals used for human food and fiber or those species of animals used for service to humans. Livestock includes, but is not limited to, cattle, sheep, new world camelids [such as llamas and alpacas], goats, bison, privately owned cervids [deer], ratites [ostrich, emu, etc.], swine, equine [horses], poultry, aquaculture, and rabbits. Livestock does not include dogs and cats.”

There is no distinction in RTFA protection between crops and livestock, or as to farm ownership, which may be by an individual, corporation, partnership, association or other legal entity.



More about GAAMPs

Generally Accepted Agricultural Management Practices (GAAMPs) are farm management guidelines, scientifically based for farmers to use when running their farm operations. If the GAAMPs are followed, they should mitigate both public and private nuisance conditions. There are eight GAAMPs: manure management and utilization, site selection and odor control for new and expanding livestock facilities, nutrient management utilization, pest management utilization, irrigation water use, farm market, care of farm animals, and cranberry production.

The GAAMPs must be reviewed annually by an expert technical panel and approved by the Michigan Commission of Agriculture and Rural Development. The Right to Farm Act establishes that the commission is responsible for the establishment of the GAAMPs and must take into consideration the recommendations from a variety of groups, including state departments, Michigan State University's Agricultural Biology Research, Michigan State University Extension, United States Department of Agriculture's (USDA) Farm Service Agency, USDA's Natural Resource Conservation Services, local townships and counties, and other industry groups. MTA staff has also served on the GAAMPs review committee.

For more information, visit www.michigan.gov/righttofarm.



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“The site review and verification process take time,” said Wozniak. “We look at a lot of material and do a thorough inspection of the potential site. Farmers can help by making sure they submitted all requested information.”

If a farm is found to not be in conformance with the Site Selection GAAMPs, farmers can work with RTF inspectors to develop a plan to get into conformance. The RTF inspectors will identify the issues for the operation and work with the owner and/or their consultant in identifying a solution.

“We want to make sure every detail is correct before making a determination,” added Wozniak. “If the community doesn’t agree with our determination, they can appeal it using the process outlined in the Site Selection GAAMPs.”

Townships and Right to Farm

The Right to Farm Act can also be used as a tool when townships are developing ordinances. While the act preempts local ordinances if a farm is following applicable GAAMPs and is a commercial operation, it does not mean this is always the case. Townships can work with Michigan State University Extension (MSUE) to understand how the RTFA applies to their boundaries.

“When we work with a township on ordinance development, we educate them about GAAMPs and Right to Farm, helping them develop ordinances that do not conflict with state law,” said Ryan Coffey-Hoag, MSUE land use educator. “We also work with townships and local legal authorities to be able to help identify what are common practices and what isn’t under the preemption language in the RTFA.”

MSUE staff are unbiased, technical experts assigned to review GAAMPs. They are also a partner resource for farmers and townships with any questions about the right to farm.

“After a farmer has a proactive review or received a complaint, we can help them fix or find resources to fix any issues that are discovered,” said Coffey-Hoag. “We want to make sure townships and farmers succeed and have a good relationship with each other and the RTFA.”

Coffey-Hoag believes townships and farmers need to work together whenever the Right to Farm Act is in question. A farmer who is thinking about building a new livestock structure should be proactive and contact the RTF Program to see if they meet the Site Selection standards. Once they receive a Conformance Determination letter, farmers should reach out to their township officials and let them know they are in conformance with the RTFA. Townships in turn should reach out to MSUE or the RTF Program to understand the act and what the letter means.

“If farmers and townships work together to understand the RTFA and GAAMPs, it would alleviate a lot of disputes,” said Coffey-Hoag. “MSUE is here as a resource to both parties as well as an expert source when reviewing GAAMPs.”

MSUE is one of many partners the RTF Program works with to help farmers and local officials.

“We work closely with MDARD’s Michigan Agriculture Environmental Assurance Program and their technicians to utilize their expertise and their relationships as well as MSU Extension,” said Wozniak. “Townships are equally vital partners to RTF Program helping their community members with the complaint process and farmers understand their rights. We work closely with a variety of consultants, private industry stakeholders and other constituent groups. Townships and farmers can also use any of these partners as a resource, at any time.”

For more information on the Right to Farm Act, visit www.michigan.gov/righttofarm or see MTA’s “Right to Farm Act and GAAMPs” webpage on www.michigantownships.org (click on the “Answer Center” under the “Member” tab and access via the “Index of Topics”; log in is required). For questions, email MDARD-RTF@michigan.gov. To reach Ryan Coffey Hoag, MSUE educator, call (231) 924-9677 or email coffeyr@msu.edu.

Portions of this article are excerpted from a September 2019 “Hello, MTA ... ?,” authored by MTA Staff Attorney Catherine Mullhaupt.

Other laws that exempt farms

The State Construction Code, at MCL 125.1510, provides limited exemptions for some agricultural buildings: “(8) A building permit is not required for a building incidental to the use for agricultural purposes of the land on which the building is located if the building is not used in the business of retail trade.”

As a result, according to state Bureau of Construction Codes staff, agricultural buildings that meet that definition are not recognized as structures and are not required to get permits (building, electrical, plumbing and mechanical). A township cannot require inspections on those structures. The code also provides a limited exemption for “roadside stands”:

“(9) A qualifying roadside stand is exempt from the plumbing fixture requirements of this act and the code and is not required to have electric power. However, a qualifying roadside stand that has electric power must comply with the electrical code. This subsection does not exempt a qualifying roadside stand from a requirement to obtain a building permit. As used in this subsection, ‘qualifying roadside stand’ means a roadside stand that meets all of the following requirements:

- (a) Is used only for seasonal retail trade in agricultural products.
- (b) At least 50% of the agricultural products offered for sale at the roadside stand are produced on a farm that is owned or controlled by the person who owns the roadside stand.
- (c) Is not larger than 400 square feet.
- (d) Is securely anchored to the ground.”



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REGISTRATION INFORMATION

Managing Your Township Team

Every township has employees. Township board members, deputies, election workers, assessors and firefighters are employees for at least some employment purposes, and so are volunteers. Your board needs to be prepared to address issues like hiring, firing, discipline, compensation, even recruiting and managing volunteers.

MTA can help! We're teaming up with labor law experts Helen "Lizzie" Mills and Chad Karsten, attorneys from Fahey Schultz Burzych Rhodes PLC, to bring you real-life practical advice and policies. Join us at this full-day class being held in conjunction with our *Annual Conference & Expo*. This pre-Conference class, which includes continental breakfast and lunch, is being held being held April 17 from 9 a.m. to 4 p.m. at the Grand Traverse Resort.

Learn how to craft effective township personnel policies, from the basic components to how to keep it current. You'll even walk away with a sample personnel policy handbook you can mold into your own personalized version. Preparing and implementing appropriate policies can improve morale around your township hall, help you retain quality people and, even more importantly, help your township avoid employment- (and volunteer-) related risks. Get the tools you need to better manage employees, deputies, volunteers ... something for everyone on your township team!



This course is part of MTA's Township Governance Academy (TGA) curriculum. You don't have to be enrolled in TGA to attend. But if you do decide to enroll in the Academy after class, credit will be applied retroactively. **What's TGA? We're glad you asked!**

TGA courses take you beyond board meetings and budgets, enhancing your leadership skills and motivating you to take on the challenges and opportunities unique to those serving as a local leader. Earning this prestigious credential elevates your leadership skills and provides recognition for possessing an in-depth understanding of the governance process, the role of the township and how to lead for success. Regardless of your position in the township or amount of experience, the Academy will move you to a higher level of performance and make your service in the township more rewarding.

Managing Your Township Team Registration Form

Township _____ County _____

Telephone _____ Email _____

Name & Title _____

Name & Title _____

- Early-bird Rate***: Expires March 20.
\$125/person (*Premium subscribers pay \$100/person***)
- Regular Rate***: March 21 to April 3
\$150/person (*Premium subscribers pay \$120/person***)
- On-site Rate***: After April 3
\$175/person (*Premium subscribers pay \$140/person***)

_____ (# registered) x \$ _____ (rate*)
AMOUNT ENCLOSED = \$ _____

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

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

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

****Premium subscribers are townships that have purchased an online learning subscription to MTA Online at the Premium level. Find out if your township is a premium subscriber at <https://michigantownships.org/learning/mta-online>.**



Send completed registration form with payment to MTA, P.O. Box 80078, Lansing, MI 48908-0078, fax to: (517) 321-8908 or register online at <https://bit.ly/MTAConf23> (select "pre-Conference only" to choose just this class). Already registered for our 2023 Conference? It's not too late to add it! Visit <https://bit.ly/MTAPreConf> for online instructions OR use this form.

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REGISTRATION INFORMATION

Assessing Your Relationships

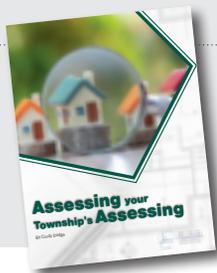
This Assessors Renewal course was approved by the State Tax Commission for four hours of assessors elective credit

A relationship is a connection between people. It means being on the same team and maintaining trust. Strong relationships facilitate our ability to resolve conflicts and issues in a calm, respectful manner. Assessors are challenged to communicate things that may be hard for taxpayers to hear. Communication may be the key, but in today's post-pandemic world, how we communicate has changed. We're having less (and less!) face-to-face communications, which really underscores the importance of assessing, and cultivating, our relationships.



Why is that important in the assessing world? Come find out! This session reviews actionable ways that you, as an assessor, can demonstrate tried-and-true tips for improving the relationships with the municipalities you serve and your peers in the assessing industry.

Led by assessing expert Shila Kiander—Michigan advanced assessing officer and Mecosta County equalization director—this half-day class is being held in conjunction with MTA's *Annual Conference & Expo*. This pre-Conference class, which includes continental breakfast, is being held Monday, April 17 from 8:30 a.m. to 12:30 p.m. at the Grand Traverse Resort.



Continue the learning

Registrants may purchase MTA's newest guidebook, *Assessing Your Township's Assessing—A Guide for Township Boards*, for \$34.50/book (non-members pay \$48) on site at the event! Session instructor Shila Kiander was a contributing reviewer on this new publication!

Assessors Renewal Registration Form

Township _____ County _____

Telephone _____ Email _____

Name & Title _____

Name & Title _____

- Early-bird Rate***: Expires March 20.
\$100/person (*Premium subscribers pay \$80/person***)
 - Regular Rate***: March 21 to April 3
\$125/person (*Premium subscribers pay \$100/person***)
 - On-site Rate***: After April 3
\$150/person (*Premium subscribers pay \$120/person***)
- _____ (# registered) x \$ _____ (rate*)

AMOUNT ENCLOSED = \$ _____

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

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

*Course costs listed above apply to MTA members. Non-members, call for rates.

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economic outlook



A winter 2023 economic conditions and outlook report

This month marks the first of a quarterly article series providing an economic outlook for Michigan and the U.S., authored by local government and economic expert Dr. Eric Scorsone, to assist in planning, offer considerations for your township, and share broader community, state and national implications.

The outlook for the U.S. economy in the winter of 2023 looks mixed at the moment. Some forecasters are calling for a recession in 2023, while others remain optimistic that the U.S. will get by with a slow, albeit positive, economy. There are signs of a slowing economy while, at the same time, there remain signs of strength and resiliency in a number of industries and economic factors. Let's examine some of these mixed signals.

The big economic story of 2022 and into 2023 has been the rise of inflation to levels not seen for many decades. Prices began rising in 2021 and hit their peak in early 2022 at a nearly 7% change in prices year over year. Between March and September 2022, price increases were generally running at around the 6-7% range. The last few months of 2022 saw a downtick in price increases. That said, inflation remains much higher than the Federal Reserve would like—the Fed targets a long-term sustained average inflation rate of 2%.

The chart at right shows the changes in inflation going back to 2017. The rapid increase in inflation is obvious in January 2021. There are likely several factors behind this increase—most notably, as the economy reopened during the pandemic, there were large goods and people shortages. Most economists point to this as the major cause of inflation and should have been expected in a pandemic-type situation. The rate of inflation is beginning to stabilize and fall as of the end of 2022.



The U.S. Federal Reserve Bank has been attempting to engineer an economic slowdown in order to curb the inflation rate. The Federal Reserve has direct control over very short-term interest rates but attempts to impact other longer term inflation rates using these tools. The cost of money impacts a large degree of economic activity and in particular, sectors such as housing, auto sales and others are considered interest-rate sensitive. It is true that even though we live in a digital economy in the 21st century, much of the economic volatility we experience still occurs within several durable goods sectors related to manufacturing and housing.

The employment market remains strong despite the Federal Reserve attempts to slow the economy. The Federal Reserve reports in its Beige Book report (a quarterly summary of business and other leaders in the 12 districts on economic conditions) that across the country, jobs were still being filled, although businesses continue to report labor availability issues. Between December 2021 and December 2022, there were more than four million new employed persons in the country. The post-lockdown growth continued in the economy. That said, the rate of growth in jobs has slowed from more than 500,000 monthly in the earlier part of 2022 to a level of about 250,000 jobs monthly in the latter half of 2022.

Unemployment is the other side of the coin for the labor market. Unemployment remains very low, falling from a record high during pandemic lockdowns. Nationally, we are back to a 3.5% unemployment rate to date.

However, another key part of this story is the ongoing labor shortages that the United States continues to face. The labor force participation rate (LFPR) is a factor that measures how many people are either looking for work (unemployed) or employed. People who have stopped looking for work, for any number of reasons, are simply not counted as part of the labor force. This LFPR shows that, in fact, this rate fell dramatically during the pandemic lockdowns from 63% in 2019 to 60% as of spring 2020. The LFPR then rose back to 62%. While these percentage differences sound small, that represents 1.6 to 2 million people who are missing from the labor force.

Housing is, of course, one of the most important economic sectors. The Fed's interest rate actions have caused mortgage rates to climb to near 7% in some cases, which caused a major slowdown in construction and home inventories in 2022. Home inventories fell by almost a half-million in late 2022 from earlier in the year. Home construction also fell by nearly 30% over the course of 2022. Most startling of all, existing home sales fell from an annual rate of 6.4 million in early 2022 to under four million in late 2022, a dramatic reduction. Much of this can be tied to Fed action and the nearly doubling of a 30-year fixed mortgage rate from 3.5% in early 2022 to 6.5% in late 2022.

Finally, there is lot of discussion of the yield curve. The yield curve measures the difference between short- and long-term interest rates. An inverted yield curve means short-term rates are higher than long-term rates (which is not typical) and many analysts state that this means investors are concerned that short-term economic conditions are very unfavorable and are investing more in long-term bonds where prospects seem better. An inverted yield curve has been considered a good predictor of a recession. Most yield curves have been negative since November with a great

deal of fluctuation. That said, other indicators are showing strength—so evidence of where we stand in regard to a recession remains unclear at this point.

Michigan economic conditions

There is less data that is regularly available for the Michigan economy as compared to the national economy. At least twice a year, the state undertakes its Consensus Revenue Estimating Conference (CREC), which includes a Michigan economic forecast. At this year's January CREC, current fiscal year revenue projections were revised upwards—by \$1.2 billion for FY 2022-23—to reflect state revenue increases above the May 2022 consensus revenue projections.

One startling fact about the Michigan economy and its biggest industry, autos and the Detroit Three, really sticks out. In the 1990s, the Detroit Three were selling more than 12 million vehicles in the country. By 2020, this number had dropped to around six million vehicles. The Detroit Three are profitable and have done well generally through the pandemic period, making money but selling a lot fewer cars.

My colleagues at the University of Michigan forecast center (RSQE) don't expect the Michigan economy to fully recover until the end of 2024 from pandemic-related job losses. During the pandemic, Michigan lost about 800,000 jobs or almost 20% of the state's job base. These words sound eerily familiar to where we were in 2008-2009 following the global financial crisis. Michigan seems to constantly be trying to regain lost jobs rather than creating net new job opportunities. This is a complex story and there are no easy answers or solutions.

The state economic forecast, from January 2023, is for almost no growth in personal income after inflation. Unemployment is expected to rise in 2023, but not by a lot. Michigan's inflation rate, which was running at over 8% in 2022, is expected to back off to about 4.5% in 2023—and down to 3% in 2024. This will have an impact on property tax calculations. State revenues are expected to grow, albeit at a slower rate than previously expected (although this is before any tax-cut policy changes).

One fact remains, however: the state will need to consider how to grow its working age population if we are to ultimately grow the state economy. Demographic constraints are a real factor for Michigan going forward.

Local fiscal outlook

There is probably less clarity of the impact of a recession or slow growth economy on local public finances in 2023. Local property taxes and fees should not be directly impacted in the short term by a mild recession. State revenue sharing should be protected for the time being by a large state surplus. On the expense side, a slowing rate of inflation should take some pressure off local governments in terms of rising prices for personnel and goods and services.



Eric Scorsone, Ph.D., Associate Professor and Director, MSU Extension Center for Local Government Finance and Policy

aroundthe**state**

townships in the spotlight



Wakefield Township

Wakefield Township (Gogebic Co.) is a wonderful place that nearly 300 residents call home in Michigan's Upper Peninsula. The township is also a terrific place to visit during all four seasons. Residents and visitors can enjoy fishing in numerous trout streams, or many lakes and hunting bear, deer, partridge, rabbit and other small game. Winter sports include downhill skiing and groomed snowmobiling trails. Cross country skiing trails in the township are surrounded by the splendor of the waterfalls located on the Black and Presque Isle Rivers, and along many streams in the area. Fall color tours, scenic overlooks and pristine lakes are perfect ways to take in the area's beauty.

Typically a quieter community, Wakefield Township has had a few recent exciting happenings. The township received American Rescue Plan Act funds and is planning to expand internet capabilities in the southern and eastern sides of the township where internet availability is scarce. An all-purpose trail connecting the township to the city of Wakefield and on



to Marenisco was completed. The newly constructed bridges, culverts and gravel make the trail great for bike riding and walking. More projects for the township may be on the horizon, with hopes to expand outdoor sports opportunities.

Porcupine Mountain Wilderness State Park, with one entrance in the township, continues to bring record traffic to the area. Outdoor lovers have been gathering because of the plentiful natural beauty to enjoy when hiking, fishing, kayaking, visiting waterfalls and camping.

The township prioritizes continued work with new businesses that are interested in starting in the industrial park or elsewhere in the township and supporting the current businesses within the township. The township is proud of its long-standing tradition of providing excellent services for its residents and businesses, and looks forward to continued emphasis on economic development. With low taxes, some of the most beautiful landscapes to enjoy daily or while on vacation, the township also has helpful and friendly neighbors and residents that create a great community in northern Michigan.





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