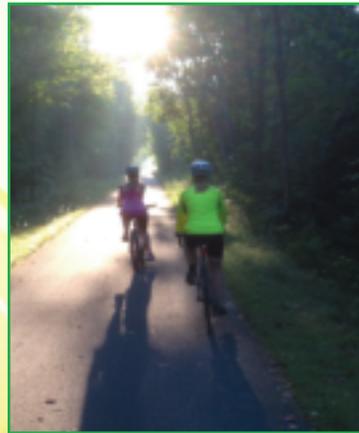


Township Focus

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

Local efforts for climate resiliency



Welcoming new officials following the midterm election
pages 10, 26 & 28

Legislation enacting election changes signed into law
page 12

MTA's website has a whole new look
page 14



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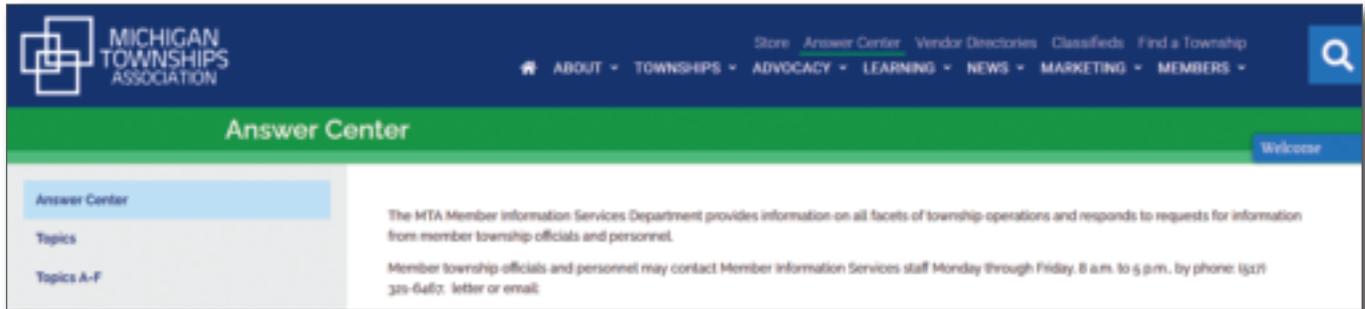
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Your new crystal ball

You will now experience much easier use of our MTA website to find the information and resources you need. Calling it a crystal ball is only a slight exaggeration.

Try the new search function (click on the magnifying glass) and you'll see what I mean. MTA's **Emily DeRushia** was our project manager for the major undertaking of redesigning and revamping our popular www.michigantownships.org, and brought in many members and staff to contribute ideas for the design, development and testing of the final site. We have greater flexibility with the new system and will continue to make refinements—reach out if you have a suggestion (and turn to page 14 for a quick tour of the new features).

If you use Lansing-based **Shumaker Technology Group** (STG) for your township's website work, you now have that in common with your MTA association website. After soliciting proposals and quotes from several leading Michigan and Washington, DC website developers, MTA selected STG based on several factors—not the least of these were STG's long relationship with MTA and more than 250 of our member townships. Their understanding of our needs, familiarity with our other connected services (for example, our membership and education systems), and expertise in guiding us into independently using the leading website management system sealed the deal. MTA's positive experience led your national townships association, the National Association of Town and Townships, to also select STG this year with a similarly excellent outcome. STG is a long-time MTA exhibitor and sponsor; we thank them for their knowledgeable support of our work.

Many townships are undertaking steps from simple light bulb changes up to major investments to both save green and go green—not only lowering their costs in the long run but also taking action to improve their community's climate resiliency. New technologies, materials and processes are available to you that can also offer better performance, energy security/backup during grid problems, and reduced maintenance expense—while also benefitting the greater

community and our climate and environment. Our cover story presents these ways your township can achieve such positive results.

This month brings many newly elected officials into township service. We look forward to greeting them at the Gaylord or Lansing sites for our *Treasurer's Guide to Tax Collection* in November and our *New Officials Training* in mid-December. You can help us by registering them or sharing information about this important training (turn to pages 26 and 28 for more information and registration forms). Likewise, if you are moving into a new role on your township board, please consider coming to training and be sure to update your own profile so we send you the right communications for your new office.

Of course, this month will also see incumbent and new legislators elected to serve our state. To improve and build upon your relationships with your state legislators, take a moment to send or text them a congratulatory note, offer to be a resource for them on local issues and invite them to your township. Strengthening your connection to them is one of the most powerful ways you can help protect and advance township issues in Lansing. **Judy Allen and our Government Relations team** share legislation on the MTA watch list, recently enacted legislation impacting townships and other observations later in this issue.

Finally, on behalf of our Board of Directors and your MTA professionals, we wish you and your families a warm, peaceful and fulfilling Thanksgiving with all the trimmings and football victories you could hope for.

Neil



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Joanne Boehler, James Township (Saginaw Co.), Dist. 17
Robert Lewandowski, Port Huron Charter Township (St. Clair Co.), Dist. 18
Bret Padgett, Comstock Charter Township (Kalamazoo Co.), Dist. 19
Patti Jo Schafer, Eagle Township (Clinton Co.), Dist. 20
Pauline Bennett, Addison Township (Oakland Co.), Dist. 21
Malinda Cole-Crocker, Buchanan Charter Township (Berrien Co.), Dist. 22 *MTA Executive Committee member-at-large*
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To find your MTA District, visit www.michigantownships.org or call (517) 321-6467.

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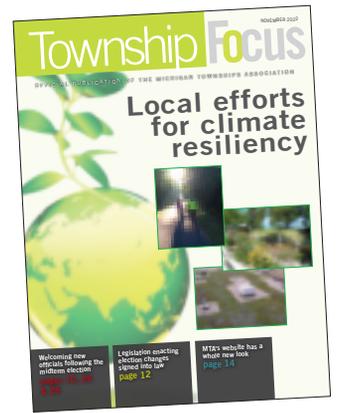
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contents

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mission statement

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

featured articles

14 New and improved! MTA debuts revamped website

A completely redesigned www.michigantownships.org offers improved access to hundreds of pages of resources for our member township officials, plus an easy-to-navigate and more modern home page, and streamlined menu options. Check out our new look!

18 Local efforts for climate resiliency

How local governments act to mitigate the impacts of climate changes can have economic, social and environmental effects in our communities for generations to come. In efforts both large and small, townships can undertake changes and actions—and many are already doing so—to help prepare your community for improved climate resiliency.

in this issue

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news¬es

a compendium of noteworthy items

READY FOR REDEVELOPMENT

Comstock Charter becomes third 'Redevelopment Ready' township

Comstock Charter Township (Kalamazoo Co.) is the third township in the state to be awarded "Redevelopment Ready Communities" (RRC) certification from the Michigan Economic Development Corporation (MEDC).

The township was officially certified as RRC in June, with a celebration held in August with local leaders and MEDC officials. Just 62 communities in all corners of the state have earned the distinction—including **Meridian Charter Township** (Ingham Co.) and **Oscoda Township** (Iosco Co.)—and qualified as "thoroughly prepared" when it comes to planning and zoning to eliminate traditional barriers and promote opportunities for prospective investors.

The township spent more than two years working toward the certification, including streamlining the approval process to be more competitive in today's economy. "We're excited to move forward as a Redevelopment Ready Community," said Supervisor **Randy Thompson**. "This will open doors to help our community move in a positive direction."

RRC, a free program through the MEDC, aims to help communities establish a solid foundation for redevelopment and investment. "The certification process led to the creation of new policies and procedures following best practices," said Community Development Director **Jodi Stefforia**. "Staff, residents and potential developers benefit from the updated policies and procedures being on the website for easy access and a smoother process as projects are proposed. Being redevelopment ready certified makes navigating the process to develop in Comstock Township more streamlined and simpler."

"This certification is another reason for us to be excited about the future of Comstock Township," said Superintendent **Scott Hess**, who called receiving the recognition "an incredible honor."

The township received a comprehensive assessment that measured current community and economic development practices compared to RRC best practice standards. The program evaluates and certifies communities that integrate transparency, predictability and efficiency into economic development practices. As a certified community, Comstock Charter Township will have access to new tools to implement its community development goals, including ongoing support and technical assistance from the MEDC's RRC team.

"Going through the certification process has made Comstock Charter Township a more attractive community to do business in," Thompson said. "Being certified as a redevelopment ready community will be a great way to promote Comstock Township as a 'Community with Opportunity.'"

ARPA UPDATE

Townships can elect 'standard allowance' for use of ARPA funds during next report

Townships that did not select the "standard allowance" option—which allows up to \$10 million to be used for general government services, without demonstrating revenue loss—during their first American Rescue Plan Act (ARPA) reporting earlier this year still have the opportunity to do so.

U.S. Treasury's *Project and Expenditure Report User Guide* had previously stated that selecting the standard allowance was a "one-time, irrevocable" decision that had to be selected on the first ARPA filing for non-entitlement units of government (NEUs) on April 30, 2022. However, in an updated user guide released this summer, Treasury noted that local governments that missed the deadline to select the standard allowance may change to the standard deduction in their next federal ARPA report. The guide stated that, "if a recipient previously elected to calculate revenue loss or elected the standard allowance but would like to update that election, Treasury's Portal will allow recipients to supersede their prior election."

Selecting the standard allowance offers greater flexibility for townships to use their full ARPA allocation for general township services, projects and uses.

As a reminder, all NEUs (municipalities less than 50,000 population, which includes all but eight of Michigan's largest townships) must file annual Project and Expenditure Reports by April 30 of each year, for periods through 2026. (Larger municipalities file a quarterly report.) All ARPA funds must be "obligated" by the end of 2024, and expended by the end of 2026. The following outlines the NEU reporting timeline:

Period covered	Due Date
April 1, 2022-March 31, 2023	April 30, 2023
April 1, 2023-March 31, 2024	April 30, 2024
April 1, 2024-March 31, 2025	April 30, 2025
April 1, 2025-March 31, 2026	April 30, 2026
April 1-December 31, 2026	April 30, 2027

Visit MTA's "Federal COVID-19 Relief Funds" web page on www.michigantownships.org for additional ARPA resources and information.

Milestone

Congratulations to **Ron Kulhanek**, who—in addition to celebrating his 80th birthday—is also marking 50 years of service in his role as **Albee Township** (Saginaw Co.) treasurer. A celebration in his honor was held at the township in September.



ATTENTION TREASURERS

Reminder for tax collection office hours

The township treasurer, or their designee, must be in his or her office from 9 a.m. to 5 p.m. to receive tax payments on the last day taxes are due and payable before being returned as delinquent under MCL 211.55. (MCL 211.44(2)(b)) MCL 211.55 refers to the last day of February as the last day

that taxes are due and payable before being returned as delinquent to the county treasurer, and provides for the unpaid taxes to be returned as delinquent to the county treasurer the next day.

In addition, the treasurer (or designee) must be in his or her office from 9 a.m. to 5 p.m. one business day between Dec. 25 and Dec. 31. However, the requirement to hold hours in

December is waived if the township has an agreement with a local financial institution to collect taxes on behalf of the township, and the township provides timely notification to the taxpayers of their ability to pay their taxes at this financial institution.

For 2023, the available days for required December office hours are **Monday, Dec. 26 through Friday, Dec. 30.**

Treasurers **must** choose one day (unless a bank assists in collection). (MCL 211.44(2))



The last day to pay 2023 property taxes without incurring any interest or penalty is **Tuesday, Feb. 14, 2023.** Treasurers **may** choose to hold office hours.

The last day to pay 2023 property taxes before they are returned as delinquent is **Tuesday, Feb. 28, 2023** (the last day of February). (MCL 211.45) Treasurers **must** hold office hours.

The treasurer also **must** be in his or her office from 9 a.m. to 5 p.m. to receive tax payments for the collection of a summer tax levy, on **Thursday, Sept. 14, 2023** (the last day taxes are due and payable before interest is added under MCL 211.44a(5)).

Under Public Act 129 of 2019, a designee for the township treasurer can act on his or her behalf for tax collection purposes. The law allows the treasurer to appoint a designee, approved by the township board, to take the treasurer's place and accept tax payments during these designated times. The designee can be the deputy treasurer, an elected official or another individual acting on behalf of the treasurer.

Attention treasurers! MTA is holding our full-day Treasurer's Guide to Tax Collection workshops at two locations—Lansing and Gaylord—in November. Turn to page 26 for details. Townships with new incoming treasurers, be sure to register your newly elected treasurer for this overview of a critical township function. It also makes a great refresher for all involved in the tax collection process. We are also holding a Now You Know webinar, "Tax Collection and Your Township," on Wednesday, Nov. 16. See page 7 for more information.

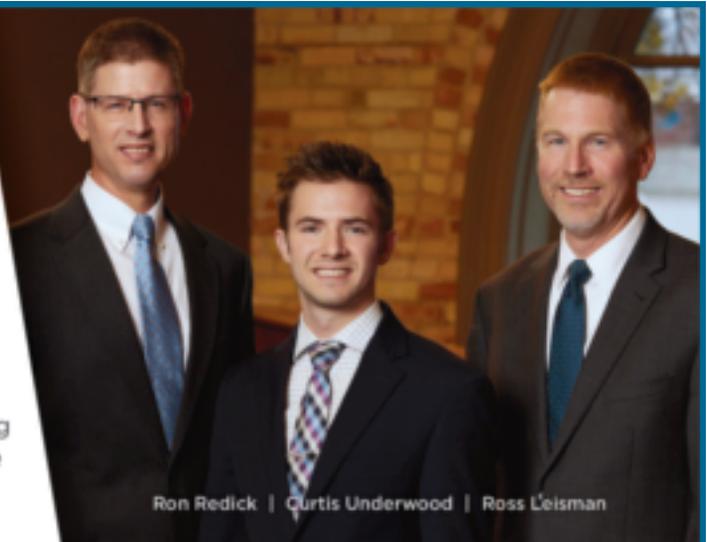
Looking for more resources? You can purchase MTA's Treasurer's Guide to Township Government (order on www.michigantownships.org, by calling 517-321-6467, ext. 221 or emailing elsa@michigantownships.org), or visit the "Tax Collecting" webpages on the members-only portion of MTA's website (log into the "Answer Center" under the "Member" tab).

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Keep your contact info up to date with MTA and please let us know about new officials!

Ensure that your township’s important MTA resources and information are coming to the correct person and address by helping MTA keep its database up to date with your current contact information. Will any new officials be elected to your township board in the November election? Let us know!

MTA-member officials can directly update their profile information via our website, www.michigantownships.org. Select “My Profile” under the “Member” tab and log in using your email address on file with MTA and password.

Got a new township official or employee? The clerk can make adjustments to the township roster—including adding a new official when an individual joins the board or marking a former official as inactive. To do so, under the “My Profile” section, the clerk should select “Organization,” then “Manage” next to the township’s name. From here, the clerk can make edits to the township’s general contact information (under the “Overview” tab), update officials’ contact information (under the “Individuals” tab), or add a new individual (by clicking the “Add New Individual” button). When adding a new official, do **not** just edit another individual’s account. Instead, add the new individual with their contact information, and click the “End Relationship” button to unlink the former official from the township account. In addition, please do not add repeat individuals; to reactivate a former individual’s profile that has an end date, email database@michigantownships.org.

Keeping up-to-date information—including email addresses—on file with MTA is critical to ensure all officials are getting the most out of their Association membership. If we have the incorrect email address, officials are missing out on valuable legislative updates and information in our *Township Insights* e-newsletter, as well as notices about educational seminars and other opportunities for today’s township officials. Your email address also serves as your username to access the members-only resources on MTA’s website, as well as *Community Connection*, our private online networking community exclusively for MTA member officials.

Changes can also be submitted to database@michigantownships.org, by calling (517) 321-6467 or faxing to (517) 321-8908. Clerks can request to receive their township roster via email by emailing database@michigantownships.org.

mta events november	
16	Tax Collection and Your Township <i>Now You Know</i> lunchtime webinar
22	<i>Treasurer’s Guide to Tax Collection</i> workshop, Lansing
29	<i>Treasurer’s Guide to Tax Collection</i> workshop, Gaylord

profile



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¹ Source: *MERS 2022 Voice of the Customer Survey*

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Share input on 2023 legislative policy platform

There is still time for members to share input on MTA's legislative policy platform as we prepare for the 2023-2024 legislative session. These policy objectives guide our advocacy efforts, and are reviewed and updated annually to reflect emerging issues and goals. Review MTA's 2022 Policy Platform, under the "Advocacy" tab at www.michigantownships.org, and share any proposed revisions and suggested additions by **Nov. 21**. After review by MTA legislative committees, the proposed platform will be before the membership for adoption at the 2023 Annual Meeting, during MTA's Annual Conference in **Acme Township** (Grand Traverse Co.), near Traverse City. Contact the MTA Government Relations Department at (517) 321-6467 or legislation@michigantownships.org with questions, comments or suggestions.



MTA's lunchtime learning series, *Now You Know*, offers timely updates, insights from our experts and a chance to get your questions answered—all in just one hour! Don't miss our next episode coming: **Wednesday, Nov. 16 from noon to 1 p.m.**

Tax Collection and Your Township

Tax collection is a mandatory function of every township. Yes, collecting property taxes is your treasurer's duty, but every board member should understand both the collection and administration process. As treasurers around the state gear up to take on this task, we'll share an overview of the basics, as well as some tips for ensuring the whole board understands how to weigh in when it comes to putting that revenue to work! Cost is just \$25! Register now at <https://bit.ly/NYKmta>

BONUS! 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, including how to watch previous episodes.

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PS Form 3526, July 2014 (Page 1 of 4 (see instructions page 4)) PSN: 7530-01-000-9531 PRIVACY NOTICE: See our privacy policy on www.usps.com

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* If you are claiming electronic copies, go to line 16 on page 3. If you are not claiming electronic copies, skip to line 17 on page 3.

PS Form 3526, July 2014 (Page 2 of 4)

NOVEMBER

By 1 Notice of the Nov. 8 election published. One notice required. (MCL 168.653a)

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

Deadline for filing the initial request of a conditional rescission of PRE (Form 4640) for the winter tax levy. (MCL 211.7cc(5))

Deadline for filing for *Foreclosure Entity Conditional Rescission of a PRE* (Form 4983) to qualify for the winter tax levy. (MCL 211.7cc(5))

By 3 Public accuracy test for the Nov. 8 election must be conducted. (R 168.778) Notice of test must be published at least 48 hours before the test. (MCL 168.798)

4 Electors may obtain an absent voter (AV) ballot for the Nov. 8 election via first-class mail until 5 p.m. (MCL 168.759)

Electors who have returned, lost or not received in the mail their AV ballot for the Nov. 8 election may submit a written request to spoil their AV ballot and receive new ballot by mail until 5 p.m. (MCL 168.765b) (*Note: Date change is a result of the newly signed Public Act 129 of 2022. Turn to page 12 for more on the new law.*)

On or before Nov. 5. Nov. 5 is a Saturday. Supervisor shall notify treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain

necessary bond* for collection of taxes. (MCL 211.43(1))

7 Electors may obtain an AV ballot for the Nov. 8 election in person in the clerk's office until 4 p.m. (MCL 168.761)

Electors who have lost their AV ballot for the Nov. 8 election or not yet received their ballot in the mail may submit a written request in person to spoil their AV ballot and receive a new ballot in the clerk's office until 4 p.m. (MCL 168.765b)

8 Emergency absentee voting until 4 p.m. (MCL 168.759b)

Election Day registrants may obtain and vote an AV ballot in person in the local clerk's office with proof of residency or vote in person in the proper precinct until 8 p.m. (MCL 168.761)

Election.

10 Boards of county canvassers meet to canvass the Nov. 8 election by 9 a.m. (MCL 168.821)

15 Form 600 (L-4016) *Supplemental Special Assessment Report* due to the State Tax Commission (STC).

By 22 Boards of county canvassers complete canvass of the Nov. 8 election; county clerks forward results to Secretary of State within 24 hours. (MCL 168.822, 828)

By 28 Board of State Canvassers meet to canvass the Nov. 8 election. (MCL 168.842)

Treasurer gives county treasurer a bond* running to the county in the actual

amount of county, state and school taxes. (MCL 211.43(2))

By 30

Deadline for payment to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956 and to municipalities that incur certain costs of required and allowable health services under 1978 PA 368, MCL 333.2475. (MCL 123.1357(8)e))

DECEMBER

1 Deadline for foreclosing governmental units to transfer list of unsold 2022 tax foreclosure parcels to the clerk in the municipality in which the parcels are located. (MCL 211.78m(6))

2022 taxes due and payable to the treasurer are a lien on the real property. (MCL 211.40)

County treasurer delivers to the township supervisor a signed statement of approval of the bond and the township supervisor delivers the tax roll to the township treasurer.

Results of the equalization studies should be reported to assessors of each township.

County equalization director submits apportionment millage report to the STC. (MCL 207.12)

13 *Tuesday after the second Monday in December.* Board of review meeting may be convened to correct qualified errors. (MCL 211.53b) The township board may authorize, by adoption of an ordinance or resolution, an alternative meeting date

during the week of the second Monday in December. (MCL 211.53b(7))

30 The state Department of Treasury may appeal the 2022 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal (MTT). (MCL 211.34c(7))

31 Tax day for 2023 property taxes. (MCL 211.2(2))

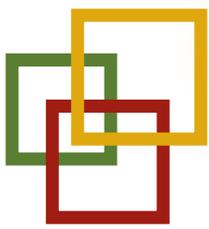
Deadline for an owner who had claimed a conditional rescission of a PRE to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a conditional rescission of PRE (Form 4640). (MCL 211.7cc(5))

Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a PRE to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc(5))

2022 taxes due and payable to township treasurer are a lien on real property. (MCL 211.40)

An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Services Assessment Act to the MTT by filing a petition no later than Dec. 31 in the same tax year.

**may be completed by county treasurer*



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A number of township elective positions were up for election to fill a vacancy at the November 2022 midterm election. If a vacancy occurs in an elective or appointed township office more than seven days before the 15th Tuesday prior to the August midterm primary, then that position will be on the midterm August primary and November election ballots. If they wish to continue serving, an official appointed to fill a vacancy that occurred before the cutoff date must run for office to fill the remainder of the 2020-2024 term at the August primary and November general election. Every person elected in November 2022 must take the oath of office and file it with the township clerk before assuming the office, regardless of how many terms (or part of a term) they may have previously served.

When should a person elected to a township office at the 2022 November midterm election take the oath of office?

The winners of the midterm township board elections (including a person previously appointed to fill a vacancy) may take the oath of office—and assume the office—as soon as the election is certified. But they must take the oath no later than Jan. 1, 2023. For those who were previously appointed to fill a vacancy, the oath they took after being appointed to fill the vacancy does not apply to them being elected to fill it now—they must still take the oath again.

Who performs the duties of the office if a person elected to a position on the township board does not take the oath of office right away?

Between the certification of the election and Jan. 1, 2023, the person who held the office going into the election “holds over” in the office until the person who was elected takes the oath and assumes the office (even if they are the person who won this election). The person “holding over” is still holding office and has the same statutory authorities until the person elected qualifies for office by taking the oath and filing it with the township clerk. If they do not take the oath of office on or by Jan. 1, 2023, then the position becomes vacant on Jan. 2, 2023, for failing to take the oath. The township board would then be required to fill the vacancy by appointment within 45 calendar days. Note that a person who was elected but failed to take the oath in time may be appointed to fill that vacancy.

A person “holding over” is still entitled to the salary of the office (as established in the salary resolution for that position), pro-rated to the day the new person takes the oath or through Jan. 1, 2023.

Who has authority to administer oaths to township officials?

The positions that are authorized by law to administer the oath of office are the township clerk/deputy clerk, supervisor/deputy supervisor, county clerk/deputy county clerk, notary public, judge/justice (of any court of record), and state senator or representative. A board member is not required to take the oath from a township official or wait until a board meeting or an official ceremony, if one is held.

What can a township do to ensure a smooth transition if any new board members are elected in November?

Depending on which official is new, the following steps should be taken:

- An outgoing official must, by law, turn over to his or her successor all of the paper records, digital files (including email), computer passwords, keys, equipment and other materials related to the office he or she held (including township records on private computers or devices). This should be done after the county board of canvassers certifies the election and notifies the candidates, and certainly once the successor has taken the oath of office. *Note:* All documents, records or files created while in office are township property, and the willful withholding or destruction of township books, papers or records is a misdemeanor, punishable by up to two years in prison or a fine of up to \$1,000. (MCL 750.491)
- A new clerk must be certified to run an election and must be issued a state Bureau of Elections (BOE) email, so they need to notify the BOE right away so they know when the first election training is and receive the regular News You Can Use e-bulletins.
- New treasurers should notify each banking institution that does business with the township that the previous treasurer’s signature is no longer valid. Establish the new official’s signature as the one of record. The same applies to a new deputy treasurer. (If the bank also requires the clerk/deputy clerk’s signature on the bank cards, update those as well, although the clerk or deputy clerk’s signature should never be honored by the bank.)

- The clerk and treasurer are each required by law to appoint a deputy as soon as possible after taking the oath of office. The supervisor has the option to appoint a deputy. A deputy must also take the oath of office.
- A treasurer, deputy treasurer, clerk and constable must be bonded before taking the oath of office. Contact the township's bond insurance representative immediately after the election is certified to add new names to the bond. Some companies offer a "blanket" bond that covers all township employees who handle funds. The treasurer must also be covered by a tax collection surety bond to collect taxes.
- An "exit" audit of township finances is not required simply because township offices have changed hands. A township board may choose at any time to contract to have an audit done if there are concerns about financial irregularities, but it will be in addition to any regularly scheduled audit and will have an additional cost.
- If township mail is received at an official's home, fill out a change of address card for the post office to ensure that mail will be forwarded to the appropriate new official. If township email addresses were personalized, be sure to change the account names or access.
- Give new officials copies of any policy manuals or documents explaining township procedures.
- Notify MTA so we can ensure that new officials receive the *Township Focus* magazine and *Township Insights* weekly e-newsletter, workshop brochures and other appropriate information. *Clerks:* MTA will email all clerks in November with instructions on how to update contact information for all new and returning officials for MTA's database and online directory. (See page 6 for additional information.)
- Most importantly, welcome a new board member to the township "team" as a colleague and an equal on the board, regardless of political differences or experience. The new person may look at the job with an entirely new perspective. Sitting board members may be comfortable with each other and may have developed an understanding of how they work together but adding a new member can be a positive opportunity to explore why you do what you do.

 Must current board of review members be reappointed by the township board if we want them to continue in the new 2023-2024 board of review term?

Yes. All current appointments to every township board of review will expire on Dec. 31, 2022. Every township board must appoint a new board of review for the new two-year term that begins Jan. 1, 2023. Both new and previously

appointed board of review members must be appointed and take the oath of office within 10 days after appointment.

Under MCL 211.28, a member of the township board may not serve on the board of review or fill any vacancy.

A spouse, mother, father, sister, brother, son or daughter, including an adopted child, of the assessor is not eligible to serve on the board or fill any vacancy. MTA Legal Counsel recommends that a board take a prudent approach and use a similar prohibition on appointing the same relatives of the supervisor.

At least two-thirds of the board of review members must be property taxpayers of the township. (Michigan Election Law (MCL 168.342) requires all members to be taxpayers; however, the State Tax Commission (STC) has stated that is not necessary. MTA Legal Counsel suggests taking a prudent approach.)

Alternate members may be appointed: MCL 211.28 authorizes a township board to appoint not more than two alternate members for the same term as regular members of the board of review. An alternate member may be called to perform the duties of a regular member of the board of review in the absence of a regular member. An alternate member may also be called to perform the duties of a regular member of the board of review for the purpose of reaching a decision in issues protested in which a regular member has abstained for reasons of conflict of interest.

Under MCL 211.10g, the township board is responsible for seeing that all board of review members receive training and updates required and approved by the STC at least once every two-year term. So *all* board of review members, including those who are reappointed, must receive the training in either 2023 or 2024 to meet the requirements for the term. This requirement is a subject of the state Audit of Minimum Assessing Requirements (AMAR). MTA's annual *Board of Review Training*, being held in February, qualifies for this requirement.

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



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Pre-processing of absentee ballots, expanded polling locations and electronic military voting changes signed into law

The governor has signed legislation making several election changes, including preprocessing of absent voter (AV) ballots, removal of deceased voters from the Qualified Voter File (QVF), security procedures for AV drop boxes, and electronic voting by overseas military personnel.

Public Act 195 of 2022 permits communities with more than 10,000 in population to pre-process AV ballots for the two days preceding an election. The communities would be allowed to do so on the Sunday and Monday from 7 a.m. to 8 p.m. prior to the election. Required provisions for conducting preprocessing—public notices requirements, appointment of election inspectors, presence of election challengers, and data to be included in the poll book—are similar to 2020 general election requirements for preprocessing.

The law also moves the deadline for spoiled ballots to 5 p.m. on the Friday prior to the election and requires certain AV ballot drop-box regulations. The regulations are to maintain security and documented chain of custody procedures requiring daily retrieval of ballots beginning 15 days prior to the election—to be transported in approved containers—and documentation of AV ballots retrieved from drop boxes that are not on the grounds of the municipal office or satellite office. These provisions are effective immediately and will be in place for the November election and all subsequent elections.

Additionally, the measure requires county clerks to remove deceased individuals from the QVF beginning Jan. 1, 2023. QVF updates must be performed monthly, with more prescribed updates closer to election dates.

Expanded polling locations are also now allowed under PA 291 of 2022. The change allows townships and cities to establish polling places at private locations such as conference centers, banquet halls or recreation clubhouses when public

locations are not available—as long as the building is not owned by a person who is a candidate or sponsor of a political committee or independent committee. These changes are effective Jan. 1, 2023.

PAs 196 and 197 of 2022 require the Secretary of State to implement procedures for the electronic return of ballots for active-duty military serving overseas to be in place for the 2024 presidential primary.

Local preemption measure for qualified residential treatment programs now law

Effective Oct. 7, 2022, townships and other local units of government no longer have the authority to zone or the ability to require any special use or conditional use permit for qualified residential treatment programs (QRTP) that house 10 or fewer children. Public Act 206 of 2022, opposed by MTA, allows QRTPs to be a permitted use in all residential zones—not subject to any special use or conditional use permit or procedure different from any required for other similar dwellings in the same zone. This includes a prohibition from requiring any buffering for incompatible uses such as fencing to buffer properties or adequate parking.

The measure as originally introduced did not include any limit as to the number of children allowed. QRTP programs are child-caring institutions that provide a trauma-informed treatment model, require 24-hour, seven-day a week medically licensed personnel and can receive federal reimbursement for up to 25 residents per location.

Court fees for trial court funding extended

Local units of government—including 19 townships—that fund local courts can continue to have the courts charge fees to cover costs until May 1, 2024. Public Act 199 of 2022 extends the statute, which was set to expire on Oct. 1, permitting the courts to charge defendants who plead guilty or no contest the actual cost for salaries and benefits, court operation and building upkeep.



Funding change for secondary road patrol

Legislation was recently signed into law that will provide a more stable funding source for secondary road patrol services. Public Acts 189, 190 and 191 of 2022 earmark a portion of the excise tax on spirits, providing \$15 million annually for secondary road patrol services. The secondary road patrol previously was funded at \$10 million through a \$10 assessment on civil infractions under the Michigan Vehicle Code.

Are you receiving your legislators' newsletters?



Many members of the Michigan House and Senate, as well as our federal members of Congress, provide legislative newsletters for their constituents. These newsletters are a great way to receive the latest information on issues that legislators are sponsoring or working to change or enact, as well as events they may be holding in their district.

With new members soon joining the state Legislature and Congress, it is more important now than ever to begin to foster good communications, nurture a positive relationship and stay connected with the latest information from your legislators. Sign up to receive their newsletters today! (Most are e-newsletters, though you may also be able to receive a print newsletter in the mail.)

Simply find your state and federal representatives' or senators' webpage, and follow the instructions to subscribe. Contact the lawmaker's office should you have any questions. You can find their website, social media accounts and contact information at MTA's "Legislative Action Center" under the "Member" tab on www.michigantownships.org (log-in is required to access the action center).

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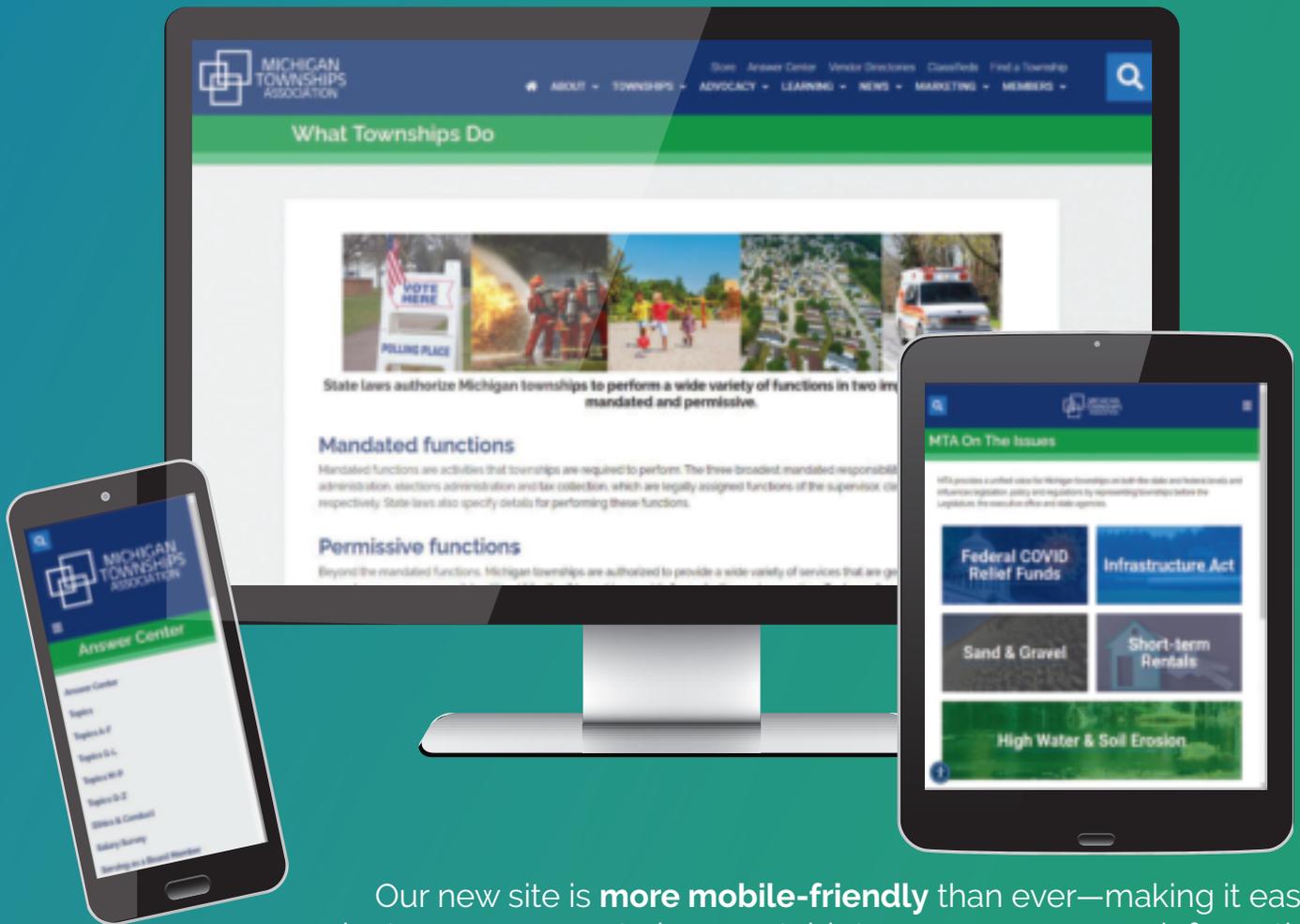


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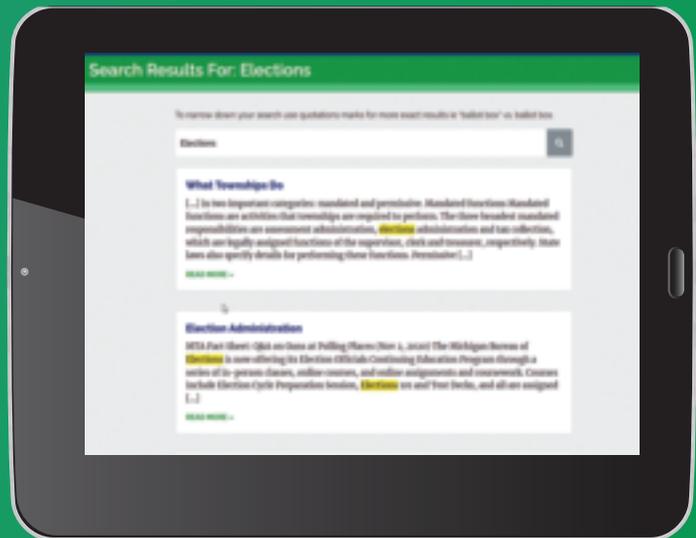
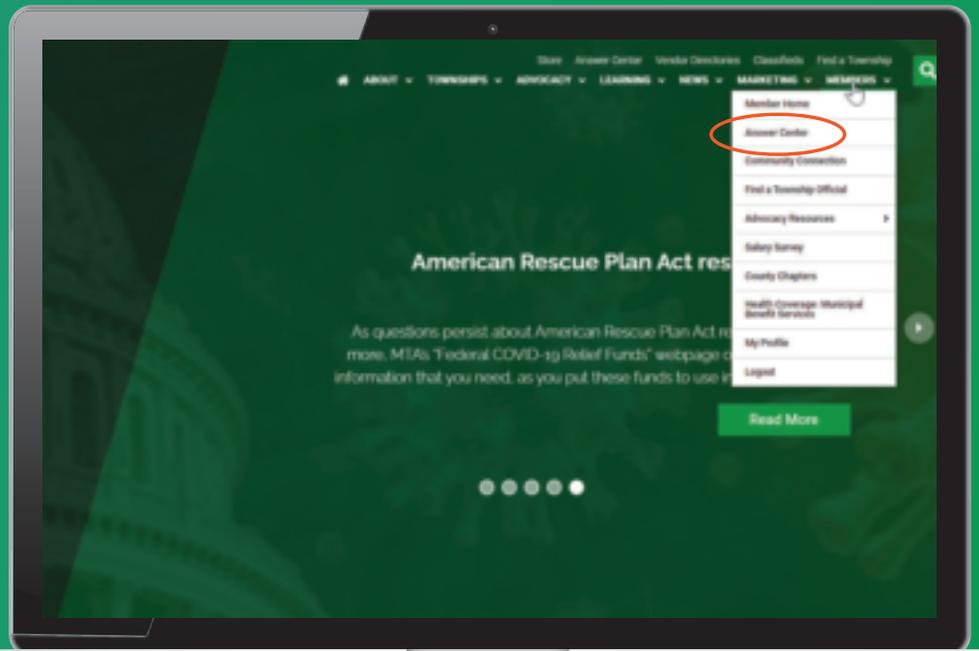
Every year, thousands of township officials and personnel visit www.michigantownships.org, seeking information, samples, data, and even connection with their peers, among the vast resources available on MTA's website. Residents, media, lawmakers and others also turn to the site to learn more about the government closest to the people. We know that many of our members look to the site, sometimes daily, for guidance and updates. In our mission to constantly improve our services on behalf of our membership, we are proud to share a **completely revamped www.michigantownships.org**—with all of the important content you rely on, in a new and improved way.



Our new site is **more mobile-friendly** than ever—making it easier to navigate on your smart phone or tablet, so you can access information on the go, in meetings—what you need, when you need it. **New accessibility features** allow you to customize the site for your viewing preference—including larger text throughout the site, adjusting line spacing or alignment, highlighting links so they are easier to see, and more. You can make the site even more user friendly—based on *your* needs. Click on this icon in the lower left corner of the site to get started

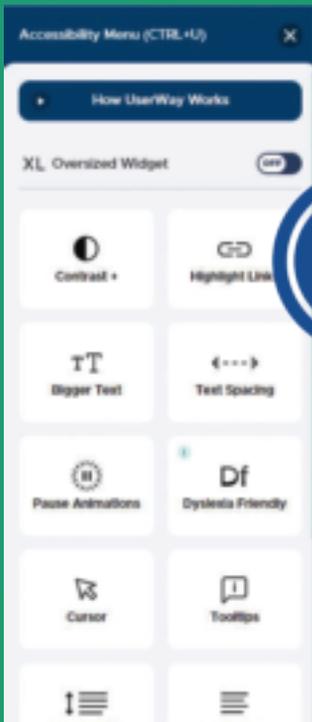


In addition to a streamlined menu, we've made **access to the members-only information even more accessible and convenient**—with links to the “Answer Center,” with its “Index of Topics” featuring hundreds of pages of township information, *Community Connection*, our social networking site allowing you to connect with your peers, the “Find a Township Official” look-up, with fellow officials’ contact info at your fingertips, and much more—right on the homepage (look under the “Member” drop-down menu). Don't worry—**your MTA username and password to log in to access these resources hasn't changed!** (Having trouble logging in? Your username is your email on file with MTA. Forgot your password? Click on the “Forgot Password” link on the log-in page, or email elsa@michigantownships.org for assistance.)



The redesigned website also includes **a vastly improved and more robust search engine**—allowing you to find even more accurate search results. It even searches documents, including past issues of *Township Focus* (an archive of full issues since August 2013, and cover stories back to 2006 are available on the site), giving you greater access with greater ease to the information you need.

Check out the new www.michigantownships.org today! Let us know what you think—share feedback and questions with emily@michigantownships.org. Happy browsing!



Our thanks to **Shumaker Technology Group** for their design and technical assistance in creating our new website, and to **the following officials** for helping test—and improve—the site:

- Kevin Beeson, Supervisor, Pine River Twp. (Griatiot Co.)
- Pauline Bennett, Clerk, Addison Twp. (Oakland Co.)
- Mary Eickholt, Treasurer, New Haven Twp. (Shiawassee Co.)

- Judy Kosloski, Clerk, Central Lake Twp. (Antrim Co.)
- Harold Koviak, Supervisor, Burt Twp. (Cheboygan Co.)
- Diana Lowe, Trustee, Genoa Chtr. Twp. (Livingston Co.)
- Penny Nelson, Clerk, Springdale Twp. (Manistee Co.)
- Bret Padgett, Treasurer, Comstock Chtr. Twp. (Kalamazoo Co.)
- Glenn Rowley, Supervisor, Bangor Chtr. Twp. (Bay Co.)

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.

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

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

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

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

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

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

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

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

HB 4197: Local preemption—Prohibits local laws that prevent local officials from cooperating with federal authorities regarding an individual's immigration status. *MTA opposes.*

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

HBs 4454-4461: Solid waste—Revises Part 115 solid waste law to

create materials management plans, and places more emphasis on recycling and composting of materials. *MTA supports.*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

HBs 5683-5684: Sales and use taxes—Provides sales and use tax exemptions for pet food. *MTA opposes.*

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

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

HBs 5706 & 6060: Marijuana—Allows Cannabis Regulatory Agency to contract with Indian tribes regarding marijuana operations and provides allocation of the excise tax. *MTA monitoring.*

HBs 5921, 5923-5925: FOIA requirements—Modifies Freedom of Information Act (FOIA) requirements including required acknowledgement of FOIA request within two days, requires waiver or reduction of fee for request of a public record if would primarily benefit the general public, requires specific information about a record to be included in written denial, and requires a \$500 fine to public body if denial challenged in court and new basis raised for denial. *MTA opposes.*

HB 5922: FOIA requirements—Requires disclosure of FOIA coordinator's name and contact information. *MTA neutral.*

HB 5972: Water resource improvement district—Modifies the definition of water resource improvement district to include certain water trails for tax increment financing. *MTA monitoring.*

HB 6062: Public notices—Creates Local Government Public Notice Act. *MTA supports.*

HB 6124: Election challengers—Provides election challenger training for county clerks, political parties and other organizations, and requires election challengers to be trained. *MTA supports.*

HBs 6133-6134: Revenue sharing—Creates the Revenue Sharing Trust Fund for statutory revenue sharing. *MTA supports.*

HBs 6317-6318: Drain code—Revises Chapter 22 of drain code for water management districts. *MTA neutral.*

HB 6367: Local ordinances—Prohibits local decriminalization of public urination, public defecation or littering. *MTA monitoring.*

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

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

SBs 130-133: Elections—Moves the May and August election dates to March and June with primary to be held the Tuesday following the first Monday in June. *MTA monitoring.*

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

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

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

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

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

SBs 319-320: Septic system loan program—Modifies Strategic Water Quality Initiative loan program and fund to create a municipality loan program and a resident loan program. *MTA supports.*

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

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

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

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

SB 538: Automated delivery device—Defines and regulates automated delivery devices and prohibits a local authority from adopting, enacting or enforcing a local law governing the devices. *MTA opposes.*

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

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

SBs 783 & 1084: Property taxes—Replaces process for disabled veterans property tax exemption with an income tax credit and requires the state to reimburse local units of government. *MTA supports.*

SBs 805-806: Property tax exemptions—Modifies the filing for eligible manufacturing personal property tax exemptions and the distribution of the Local Community Stabilization Share retroactively for businesses that missed the exemption filing deadline. *MTA opposes.*

SB 807: Property tax exemptions—Provides, for 2021 year only, a process for owner of personal property that would have qualified for an exemption if failed to file due to COVID-19, to obtain an exemption and holds local units of government harmless. *MTA supports.*

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

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

SB 881: Property tax exemption—Extends automatic poverty exemption for 2021 tax year through 2022 tax year for properties exempt in 2019, 2020 or 2021 tax year, and allows board of review to grant a partial poverty exemption equal to 75% reduction in taxable value. *MTA monitoring.*

SB 956: Property tax exemption—Provides tax exemption for personal property comprising certain consumer goods handling systems. *MTA opposes.*

SBs 957-958: Use and sales tax exemptions—Exempts collection of the use tax and sales tax on fully automated consumer goods handling systems. *MTA opposes.*

SBs 972-973 & 1029: Sales and use tax suspension—Exempts sale of fuel from sales and use tax at the pump from June 15 to Sept. 15, 2022. *MTA opposes.*

SBs 1060-1062: Property taxes—Provides for the replacement revenue to local units for personal property tax exemption for the small taxpayer exemption between \$80,000 and \$180,000 that takes effect in tax year 2023. *MTA supports.*

SBs 1106-1107: Property tax/solar PILT—Establishes solar energy facilities tax (payment in lieu of taxes) for certain renewable energy facilities. *MTA neutral.*

Local efforts for climate resiliency

Ira Township (St. Clair Co.) was ahead of the curve when it came to environmental consciousness and resiliency.

Fifteen years ago, in 2007, the roof on its fire hall was in a state of deterioration and in need of replacement. The township learned of a state stormwater management grant opportunity, applied and used the dollars to install a new “green” roof to the fire station—becoming one of just a handful of municipalities in the state at the time to have this innovative feature on a public building.

That environmentally friendly installation—which also helps save the township some green, dollars that is—continues to thrive today. “It is completely self-sufficient,” said Fire Chief **Jason Keller**, adding that he would recommend other townships consider installing a green roof. “We do not do anything with it, and have never had a problem with it.”

In addition to improving stormwater runoff management, when properly designed, green roofs are stable, living ecosystems that can keep buildings cooler, save energy, extend the useful life of the roof, and add beauty and usable space.

Rooftop changes are just one effort that townships may wish to explore as the impacts of climate change affect our environment and communities. These impacts are particularly evident in our area, as over the last 30 years, climate changes have warmed the Great Lakes region faster than the rest

of the lower 48 states, according to a study from the Environmental Law and Policy Center. Many of us have experienced this already—with even more intense storms, flash flooding and extreme temperatures likely to come our way.

Statewide, local governments are preparing their communities to handle these impacts. Townships are uniquely positioned to address climate issues locally and help ensure their community is ready to face any environmental and economic challenges that lay ahead. Planning for your community’s future while helping minimize climate risks will require integrating innovative, energy-efficient technologies as well as working with residents to meet their needs.

How local governments act to mitigate the impacts of climate changes can have economic, social and environmental effects in our communities for generations to come. In efforts both large and small, townships can undertake changes—and many are already doing so—to help prepare your community for improved climate resiliency. Townships can consider numerous actions that, individually and as a whole, can make a difference to the township’s bottom line, its quality of life—and our environment.



Maximize energy savings with energy efficiency

“The cheapest energy is the energy you don’t use.” The phrase is a long-time mantra of energy efficiency experts, but climate change and the need to cut carbon dioxide (CO₂) emissions put fresh emphasis on the importance of reducing energy demand to the lowest possible levels—a boon for consumer savings and public health. For every dollar spent on energy efficiency in township buildings, residents will save approximately \$4 in avoided costs, according to the Michigan Public Service Commission on its Energy Waste Reduction webpage. Reducing fossil fuel combustion also reduces several types of air pollutants beyond CO₂, such as nitrogen and sulfur oxides, and volatile organic compounds.

The steps a township can take to implement an energy efficiency program are straightforward:

- 1) Conduct an energy audit of township facilities to uncover where energy is being consumed
- 2) Create an informed plan to maximize energy savings

- 3) Target classic efficiency measures, like installing insulation and high-performance equipment, benchmarking township buildings with smart metering devices, and using LED bulbs

The **Meridian Charter Township** (Ingham Co.) board approved a climate sustainability plan five years ago, in October 2017. Since that time, the township has saved \$30,000 annually—easily recouping its \$100,000 investment in energy-efficiency improvements for township buildings. Among the township’s efforts, according to its *Meridian Climate Sustainability Report*, were installing LED lighting in municipal buildings and street lighting, replacing older computers and monitors for newer, more efficient models, and improvements to heating, ventilation and air conditioning systems.

Voters across the nation support investments in energy efficiency. A 2021 Conservative Energy Network (CEN) study found that 89% of voters favor policies that implement energy efficiency upgrades to reduce the amount of power generated and purchased.

Help residents efficiently weatherize their homes

After making efforts toward energy efficiency in township buildings, townships can further spread awareness to help residents make their homes more efficient. Known as home weatherization, these upgrades decrease overall greenhouse gas emissions and improve the quality of life in your township.

Even small actions like planting trees to block sunlight from hitting homes can lower air conditioning costs and improve property values. Other improvements, like insulation or window upgrades, can reduce household heating costs by up to 25%, saving residents about \$450 annually, according to the state’s “Utility Assistance and Weatherization” webpage through its “Helping Hand” outreach (www.michigan.gov/helpinghand).

Here’s where townships can come in: Host an informational meeting with local experts and give residents the knowledge and confidence to take action. Educate them about the benefits of state and federal programs that provide household weatherization resources. The Weatherization Assistance Program, managed by the Michigan Department of Health and Human Services, has given Michiganders \$167.8 million since 2010 and weatherizes an average of 1,509 homes per year. Share information to help connect your residents with this program, which works with local agencies and nonprofits to install weatherization improvements in low-income households, as well as the State Energy Program, which offers additional resources and information. Access details at www.michigan.gov and search for the program names.

Install green roofs, rain gardens to manage stormwater and reduce heat levels

Native plants beautify our communities and are good for more than just landscaping. A green roof, like Ira Township’s, containing native plants is a low-maintenance way to reduce cooling costs for township buildings and manage stormwater runoff as Michigan experiences more frequent flooding and intense rainfall.

Native, low-growing plants work best and only require watering when first planted, and green roof installations can help reduce flooding, protect natural stream flows, and lower the amounts of pollutants reaching water sources. In addition, green roofs last longer, “twice as long as conventional roofs,”



The 15-year-old green roof atop Ira Township's (St. Clair Co.) fire hall requires minimal upkeep, helps keep township energy costs down and provides stormwater management.

according to the Tip of the Mitt Watershed Council (www.watershedcouncil.org), since the plants shade the roofing material from sunlight damage and intense heat. Adding this type of green infrastructure to your township creates living rooftops worth talking about and saves the township on stormwater management and cooling needs.

Townships can also consider installing rain gardens or rainwater harvesting systems to your facilities. As noted by the U.S. Environmental Protection Agency, a rain garden is a depressed area in landscaping that collects rain water from a roof, driveway or street and allows it to soak into the ground. Planted with grasses and flowering perennials, rain gardens can be a cost effective to reduce runoff, help filter out pollutants in runoff, and provide food and shelter for butterflies, song birds and other wildlife. Rainwater gathering can be used for watering plants around township buildings and facilities. Don't pay for water when you can harvest rain for free!

Update township lighting policy to require LED bulbs and encourage off-grid solar energy systems

An easy swap that translates to real benefits is using LED bulbs in township facilities, as well as streetlights, instead of fluorescent or incandescent bulbs. LED bulbs can use 90% less energy than traditional ones and last 25 times longer, according to the U.S. Energy Department. With the price of LEDs continuously dropping, they are an investment with quick returns. LEDs also improve public safety, since they can be brighter for significantly less cost and require less frequent maintenance.

Numerous local governments around that state are making the switch—and seeing the benefits—of using LEDs:

- The St. Joseph County Road Commission installed warning lights around stop signs at high-traffic intersections, which are powered by off-grid solar energy

systems, further reducing costs while improving driver and pedestrian safety.

- In 2019, **Niles Charter Township** (Berrien Co.) approved updating the township's streetlights from incandescent bulbs to LEDs.
- **Northville Charter Township** (Wayne Co.) updated its lighting standards in 2015 to require LED bulbs at its township facilities.

Meridian Charter Township began making the gradual switchover to LED streetlights in 2017. "For streetlights, LED lights use a third as much energy as a standard streetlight," Environmental Programs Coordinator **LeRoy Harvey** told the township's HOM-TV. "Replacing a fluorescent light with an LED light could have a payback of less than seven years."

The township budgeted for the efforts through its capital improvement budget, and focused on high-traffic areas, such as its district library branch and township service center. Harvey recommends that townships looking to convert lighting take advantage of slower times during the year to make the switch, and further recognized the township's "volunteer Energy Team, which provides guidance, expertise and creativity on energy initiatives, both internally and with the public" for the LED project's success. He noted that the township also partnered with other municipalities by joining the Michigan Association for Utility Issues (<https://mi-maui.org/>) to help negotiate more desirable rates for LED conversions of streetlights.

Improve safety by increasing access to walking, biking and bus routes in the township

Whether rural or urban, every township can benefit from improved walking, biking and bus routes. Access to these options increases township connectivity and public safety, and makes it easier for people to get around without a car. With transportation powered by fossil fuels producing a third of air-polluting emissions, less time spent behind the wheel can make a positive impact on the environment.

Listening to resident feedback following a community survey, **Garfield Charter Township** (Grand Traverse Co.) is undertaking efforts to make it easier for residents to enjoy the beautiful Northern Michigan outdoors—leading to enhanced quality of life features that also benefit the environment.

"Nearly two-thirds of residents stated they wanted more bicycle paths and sidewalks," said Planning Director **John Sych**. The township went to work to "evaluate where new paths are needed and where they would have the biggest impact or best return on investment," he said.

Working with urban planning students from Michigan State University (MSU), the township then commissioned a township mobility study, which outlined options for achieving these improvements, including infrastructure updates like sidewalk connectivity, building accessible multi-use trails, and installing more protected bus stops with benches and

bike racks. Featured safety improvements included repainting crosswalks, adding lighting and signage, and traffic-calming solutions for existing roads to reduce vehicle speeds while improving safety for pedestrians and cyclists.

Townships with limited resources for such projects can still make a big impact by focusing infrastructure improvements on high-priority areas, such as those with higher residential density, clustered destinations of interest, and existing infrastructure. Changes to zoning requirements can also make a difference. “In addition to seeking funding to build one of the pathways identified in the study, the township, through its zoning ordinance, requires new development to construct bike paths or sidewalks if the development exceeds a certain value,” Sych explained. The mobility study will also be a key component as the township updates its master plan.

These efforts are part of ensuring that Garfield Charter Township remains a place where businesses want to locate and residents want to call home. “To sustain our quality of life, we need to have the appropriate infrastructure to support it,” said Sych. “It’s what people are expecting in an attractive place to live. They want those added choices.”

Update township vehicle and equipment purchase policies to encourage electric models

Townships can further encourage the use of electric vehicles in their community by transitioning the township fleet—which would also reduce pollution in your community.

The **Kalamazoo Charter Township** (Kalamazoo Co.) board approved a vehicles and equipment purchase policy this spring requiring consideration of EV or hybrid to be the first step when the township replaces vehicles and equipment. The policy change is part of the township’s Climate Action Plan, the result of more than a year’s worth of effort by the township’s eight-member Climate Committee, comprised of three officials and five residents who met with internal and external stakeholders to create the aspirational climate plan for the township. The vehicle policy change “aims to reduce our consumption of fossil fuels and begin the transition of township fleets to fully electric as soon as feasible given budget and infrastructure challenges,” the township website states.

The township policy places the same requirement for new maintenance equipment, including lawnmowers, leaf blowers and weed trimmers. Such small equipment offers an easier starting point for townships to make the transition to EV or hybrid. The state of Michigan offers a grant program to support electric vehicle adoption, awarding more than a half-million dollars for projects around the state, including to the **Burt Township** (Alger Co.) School District for an updated bus fleet.

Revitalize underused areas with zoning ordinances encouraging mixed-use and infill development

Underutilized sites in your community, like vacant parking lots, homes or commercial buildings, decrease property values and risk public safety. Infill and mixed-use developments can reactivate these locations to align with your communities’ needs, notes the American Planning Association.



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Listening to resident feedback following a community survey, **Garfield Charter Township** (Grand Traverse Co.) is undertaking efforts to make it easier for residents to enjoy the beautiful Northern Michigan outdoors—leading to enhanced quality of life that also benefit the environment.

Development possibilities include renewable energy projects, stormwater management systems like rain gardens, and shaded green spaces, which help cool the immediate environment.

To create more just and equitable development, consider focusing investment areas where low-income or marginalized communities are concentrated—extending the benefits of township improvements to the residents who need it most.

Ada Township (Kent Co.) adopted a mixed-use development zoning ordinance in 2011 and made a number of minor amendments through 2019, in order to build adaptable neighborhoods able to withstand unpredictable economic conditions. “The initial adoption arose out of a long-term series of plans and studies undertaken by the township, community partners and private investors,” explained Planning Director **John Said**. The new development has proven to be “an effective tool to create an essentially new ‘Downtown Ada’ district that is pedestrian-oriented, architecturally pleasing, and embraces the traditional Ada ‘village’ model,” he continued.

Said credits these developments for allowing “Ada Township to reinvent itself as a premier destination in the West Michigan region, with significant increases in property values, community desirability and overall livability,” he said. In fact, these impacts have had a positive “ripple effect throughout the township,” he noted, with new residential and commercial projects underway.

Similarly, **Pittsfield Charter Township** (Washtenaw Co.) encourages infill developments that provide needed goods and services for residents in areas that are already largely developed. Such development techniques can be used in both rural and urban townships, which can benefit from local

zoning that prioritizes climate resilience and preparedness. When paired with walking and biking infrastructure, infill developments provide economic growth opportunities, improve air and water quality, reduce CO2 emissions, and protect existing natural resources by avoiding sprawl.

Redevelop brownfields with renewable energy and energy efficient buildings

Redeveloping brownfields transforms unsightly, even dangerous locations into properties that provide economic and environmental benefits to your community. Encourage redevelopment that increases climate resiliency and decreases the harm of climate changes to your community. Climate-resilient development can reduce greenhouse gas emissions while showcasing innovative technologies and building your local workforce’s skills and experience.

So, how do you achieve these benefits in your community? Consider opportunities to site energy-efficient buildings or renewable energy projects on existing brownfield sites. Adding renewable energy capacity and lowering demand helps reduce reliance on foreign fossil fuels, build energy independence, create less pollution, and improve community health. These technologies also support job creation, a recent study showed that every \$1 million shifted from investment in brown energy to green created a net increase of approximately five new jobs.

In 2018, **Coldwater Township** (Branch Co.), for example, reaped the benefits of redeveloping brownfields with renewable energy when it installed nearly 5,000 solar panels on a seven-acre demolished foundry site, producing enough electricity to power 150 homes annually.

Transition outdated stormwater systems to innovative green infrastructure

Over the last century, extreme rainfall and flooding events have increased across the Midwest, with heavy rain events now dropping 31% more precipitation, according to Great Lakes Integrated Sciences and Assessments. This means that old stormwater management measures may no longer be suitable to handle today’s storms, putting families and infrastructure at risk. Integrating gray stormwater systems with green infrastructure helps to extend the life of the infrastructure and protect water quality.

Implementing green stormwater infrastructure is cost effective and has environmental and social benefits that traditional approaches lack. Case studies show green stormwater management systems reduce the need for pipes, asphalt, detention basins and other costly infrastructure to handle runoff. These updates also increase developable land area.

Inherently, green infrastructure enhances curb appeal. Well-designed planting practices, such as rain gardens, provide a visually appealing space, particularly when compared to hardened drainage infrastructure such as pipes, curbs, gutters and concrete-lined channels. For **Clinton**

Charter Township (Macomb Co.), installing green islands of native plants and trees in its civic center parking lot improved the quality of life for the community. What once was a barren plain of dilapidated concrete was renovated to include a repaved lot with green islands of native plants and trees. Bio-retention basins help to reduce surface pollutants, stop runoff and act as a natural filter for stormwater treatment, protecting natural water downstream of the site. The efforts were a flagship project for the township—among the biggest steps any community in the county had taken to implement green infrastructure, and a precursor to future development projects in other areas of the township.

Consider how to incorporate renewable energy into township planning and zoning

As renewable energy increases throughout Michigan, townships may also wish to consider now how this can be integrated into their master plan and zoning ordinances. Don't wait until your township is approached for either residential or utility-grade projects—advance planning allows townships greater control over where and how these efforts fit into their community. “[Communities] without zoning for renewable energy are at a distinct and worsening disadvantage,” said Brad Neumann, senior educator at MSU Extension working on planning, zoning, and community economic development.

To take action, 1) determine how renewables fit into your community's long-term vision as outlined in the township's master plan; 2) educate residents about considerations; 3) get a sense of their opinions; and 4) consider amending the township zoning ordinance to make clear the township's vision for residential and/or utility-scale renewable energy.

As noted in the April/May *Township Focus*, renewable energy is a topic—sometimes controversial—that will likely come to your township in the near future, if it hasn't already. Discussing it now—including how it fits in to your community and to gain an understanding of some of the basics on renewable energy—can help prevent the township from being caught unprepared if and when the topic comes to your area. Resources on preparing for solar and wind energy in your township are available on MTA's “Wind Energy” and “Solar Energy” webpages (access via the “Index of Topics” in the “Answer Center” after logging in).

Some townships are taking efforts to power township operations with renewable sources. Meridian Charter Township, for example, has committed to achieve 100% renewable energy for township operations by 2035, and at least 50% by 2025. It is not an all-or-nothing proposition; all efforts—large and small—make a difference. As noted in the September issue of *Township Focus*, **Negaunee Township** (Marquette Co.) installed a 52-panel solar generating system on the roof of its hall—which, at full output during full-sun periods, provides power to the building with excess sold to the Marquette Board of Power and Light.

Transitioning to renewable energy can offset your energy use, increase tax revenues from energy developments, and

reduce public health and environmental impacts from air and water pollution.

Communities can make a difference

Implementing climate resiliency efforts can make a difference in the environmental health of your township, region and the greater state. Some communities are taking their efforts a step further by committing to going “net zero” with greenhouse emissions, including Kalamazoo Charter Township and **Shelby Township** (Oceana Co.), which have set community-wide carbon neutral goals, by 2030 and 2040, respectively.

In its proclamation to restore a safe climate, adopted last September, the Shelby Township board noted that it “commits to do its part in a countywide mobilization effort to reverse global warming and the ecological crisis, which, with appropriate financial and regulatory assistance from state and federal authorities, ends countywide greenhouse gas emissions as quickly as possible ... ensuring a just and equitable transition for residents and accelerating adaptation and resilience strategies in preparation for intensifying local climate impacts ... ”

Township officials who wish to learn more and take action can connect with local resources, including climate champions, civic groups, nonprofit organizations and conservation agencies, that can help to inform decisions and assist in efforts. This is not something that townships must undertake alone. Municipalities can cooperate to take collaborative action, reinforcing and strengthening your individual efforts. Working together to find local solutions that increase energy security, reduce carbon emissions and accelerate use of renewable energy sources will allow our communities to flourish for generations to come. Whether you implement only one, two or all of these strategies, your community will become more resilient and better prepared to face the challenges ahead.



Liv Rollinger, Climate & Clean Energy Specialist, Groundwork Center for Resilient Communities

Contact Rollinger at liv@groundworkcenter.org or visit www.groundworkcenter.org with questions or for additional information.





What is governmental fund accounting?

In order to discuss governmental fund accounting, it is helpful to know who is responsible for establishing the standards of governmental accounting: the Governmental Accounting Standards Board (GASB). According to GASB, “GASB standards are recognized as authoritative by state and local governments, state Boards of Accountancy, and the American Institute of CPAs. The GASB develops and issues accounting standards through a transparent and inclusive process intended to promote financial reporting that provides useful information to taxpayers, public officials, investors, and others who use financial reports.”

Governmental fund accounting is a way to ensure that the money generated from the community is being collected and expensed, not only correctly, but in ways that will better the community as a whole. The three major categories of funds in governmental fund accounting are **governmental funds**, **proprietary funds** and **fiduciary funds**. Looking into these categories, there are multiple fund types outlined in the summary of *GASB Statement 34*. Under governmental funds, there are general funds, special revenue funds, capital projects funds, debt service funds and permanent funds. Proprietary funds consist of enterprise and internal service funds and according to *GASB Statement 84*, fiduciary funds include pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds and custodial funds.

Governmental funds is the category that covers any of the basic movements of township financials, as well as items that do not fall under proprietary or fiduciary funds. *Universal CPA Review* breaks these funds down for us. General funds account for the ordinary operations of the township, while special revenue funds account for specific tax revenues that must be used for certain activities. In addition, debt service funds account for payment of principal and interest for both long-term and short-term debt. Similarly, capital projects funds account for major capital activities or construction of major capital assets.

Proprietary funds are used to keep track of the items within the township, both internal and external, that are business-like in nature. Enterprise funds provide goods or services, such as water, sewer, electric and/or natural-gas, to users in exchange for charges or fees. Internal service funds account for internal activities where services are provided to other departments within the township.

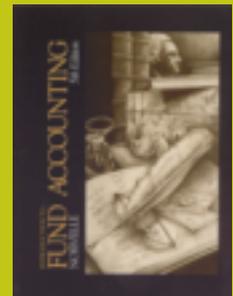
Fiduciary funds are the types of funds used to report resources that are required to be held in trust for members or beneficiaries. The township is not allowed to use these monies because it is only holding the money for specific outside reasons (groups, entities or activities).

An *Accounting Tools* article put it best when saying, “Governmental accounting maintains tight control over resources, while also compartmentalizing activities into different funds in order to clarify how resources are being directed at various programs. This approach to accounting is used by all types of government entities, including federal, state, county, municipal, and special-purpose entities.”

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.

Learn more with *Intro to Fund Accounting*

The *Introduction to Fund Accounting* manual, produced by Pontem Software and available through MTA, provides an introduction for those with no prior accounting experience, and also serves as a reference for quick review. With topics ranging from basic accounting concepts to financial statements, this text presents the subject matter in a



straight-forward manner and offers useful examples. Order your copy today via the online Store at www.michigantownships.org, calling (517) 321-6467, ext. 221, or emailing elsa@michigantownships.org. Member price is \$50, \$70 for non-members.



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‘Exclusionary rule’ does not apply to evidence in civil ordinance enforcement actions

Long Lake Township v Todd Maxon and Heather Maxon, ___ Mich. App. __ (Docket No. 349230, for publication, decided Sept. 15, 2022)—In an MTA Legal Defense Fund (LDF) case on remand from the Michigan Supreme Court, the Court of Appeals considered the specific question of whether the “exclusionary rule” applied to zoning ordinance enforcement, and majority held that it does not—with a dissent by one of the three-judge panel.

Under the Fourth Amendment of the U.S. Constitution, “The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.” Evidence obtained through an unreasonable search or seizure is excluded from use in a criminal enforcement action (including evidence that is colorfully referred to in constitutional law as the “fruit of the poisonous tree”).

Here, the township used photographic evidence taken by a drone in a zoning ordinance enforcement action regarding a junkyard operated by the Maxons, who moved in Circuit Court to suppress (exclude) the photos as the result of an “unreasonable search or seizure” made by the township by use of the drone. The Circuit Court held that it was not a Fourth Amendment violation, but the Court of Appeals reversed that court’s order to deny the motion to suppress. The Supreme Court subsequently vacated the Court of Appeals’ decision, without addressing that court’s determination that the Fourth Amendment had been violated, and remanded to the Court of Appeals the single question of whether the exclusionary rule applies to a civil, non-criminal enforcement action.

In its opinion, the Court of Appeals assumed for the purpose of the question on remand that a Fourth Amendment violation had occurred through the use of the drone (although their actual decision holding that in this case has been vacated). Reviewing U.S. Supreme Court and Michigan Supreme Court decisions for the application of exclusionary rule, the court concluded that, “The United States Supreme Court has repeatedly rejected the application of the exclusionary rule in civil cases. The United States Supreme Court has explained that the purpose of the exclusionary rule is twofold: to deter police misconduct, and to provide a remedy where no other remedy is available. When analyzed under the federal or the Michigan Constitution, suppression of the drone evidence does not serve these goals.”

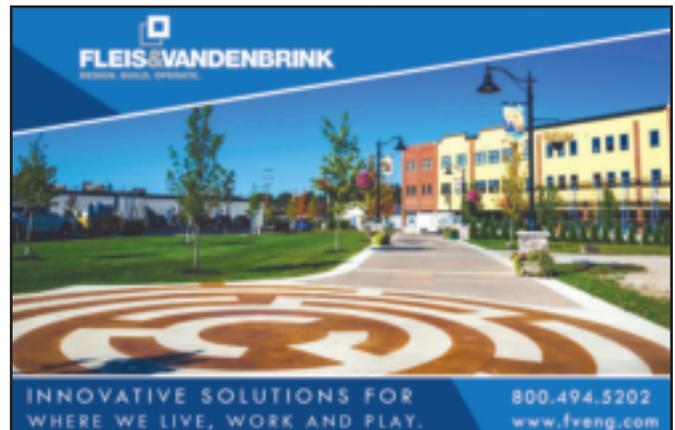
In applying that conclusion to the *Maxon* case, the court reasoned that, “The cost of excluding this evidence is high. According to the record, the Maxons unsuccessfully attempted to fence in their illegal junkyard, signaling that they knew they were violating zoning rules or the settlement

agreement, or both. Even without a fence, trees and vegetation make it difficult to see their property from ground level. Enforcement of the township’s zoning ordinance in this situation may depend on the use of drone evidence. And even assuming some marginal deterrent value impacting township officials, the benefit of suppression of the evidence is vastly outweighed by the public’s interest in enforcement of zoning regulations. Finally, the Maxons have a powerful remedy for the alleged violation of their Fourth Amendment rights—a civil lawsuit sounding in constitutional tort.”

The court held that, “The exclusionary rule is an essential tool for enforcing the meaning of the Fourth Amendment and discouraging law enforcement officers from trampling on constitutional rights. ... Here, the object of the state officials who allegedly violated the Maxons’ rights was not to penalize the Maxons, but to abate a nuisance through the operation of equitable remedies. The proceedings are remedial, not punitive. The exclusionary rule was not intended to operate in this arena, and serves no valuable function.”

This case is significant in clarifying that the “exclusionary rule” does not apply in civil enforcement actions in Michigan, regardless of whether a Fourth Amendment violation has taken place. But it’s also important to note that neither the Michigan Supreme Court nor the Court of Appeals opinion has clarified whether the use of drones, is—or isn’t—an unlawful search or seizure that would constitute a violation of the Fourth Amendment. So, there is still the potential for that to be a separate cause of action in a civil enforcement case.

Attorney Rob Thall, MTA Legal Counsel who authored MTA’s LDF *amicus* brief in this case, confirmed, “I agree that the Fourth Amendment issue is still up in the air with regard to the use of drones—no pun intended! That issue was not needed to be decided since the issue was really suppression of the photo evidence. The drone question will be for another day and can be a separate cause of action.”



upcoming MTA workshop

REGISTRATION INFORMATION

Treasurers' Guide to Tax Collection

Whether you are a seasoned treasurer, newly elected or anything in between, this full-day workshop is a must! Collecting property taxes is a highly visible function of the township treasurer's office. It comes with significant responsibility not only for the large amount of money collected but also for compliance with the General Property Tax Act. The day will include discussions on:

- Getting started
- Preparation of the tax bill
- Summer taxes
- Winter taxes
- Accounting for and disbursement of collections
- Settlement
- Delinquent personal property tax

We'll discuss applicable laws, best practices and more! Ample time for questions has been built in, so don't be shy. This workshop is also appropriate for deputy treasurers and any employee who has some responsibility in the property tax collection process. All participants will receive the Treasurer's Record Retention Schedule #29 and the *Accounting Procedures Manual*.



DATES & LOCATIONS

Nov. 22: LCC West Campus, Lansing
 Nov. 29: Treetops Resort, Gaylord



Continue the learning process

The registration fee* includes lunch and all handout materials. Attendees may also purchase MTA's *Treasurer's Guide to Township Government*—a 185-page essential resource for all township treasurers in Michigan—at the discounted rate* of \$34.50 when registering for the class. The books will be distributed at check-in and will also be available for sale on site while supplies last.

Cancellations and substitutions

In-person event “no shows” or those who cancel after Nov. 8 will be given online access to the recorded version. No refunds will be issued after Nov. 8 without extenuating circumstances. You may substitute another individual from your township without incurring a charge; please notify MTA of the change.

Tax Collection Registration Form

Township _____ County _____

Telephone _____ Email Address _____

Name & Title _____ Purchase guidebook: Yes No

Name & Title _____ Purchase guidebook: Yes No

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

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

Card # _____ Expires _____

Print Card Holder's Name _____ CSV 3-digit code _____ Signature _____

Which location will you attend?

- Nov. 22: LCC West Campus, Lansing Nov. 29: Treetops Resort, Gaylord

Early-bird Rate*: Expires Nov. 8.
 \$125/person (*Premium subscribers pay \$100/person***)

Regular Rate*: Nov. 9 to one week prior to event
 \$150/person (*Premium subscribers pay \$120/person***)

On-site Rate*: Applies one week prior to event
 \$175/person (*Premium subscribers pay \$140/person***)

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

_____ (# of Treasurer's Guides) x (\$34.50/book*) = \$ _____

AMOUNT ENCLOSED = \$ _____

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

****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 www.michigantownships.org/learning/mta-online.**



Send your completed registration form with payment to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax: (517) 321-8908. Or register online at www.michigantownships.org. Questions? Call (517) 321-6467, ext. 221.

upcoming MTA workshop

REGISTRATION INFORMATION

What Every Board Member Needs to Know about Assessing

The township board is responsible for financing and managing the assessment process. You cannot take a hands-off approach or make the mistake of assuming that the job is covered—if something goes wrong, the township board (not the assessor) will be held responsible.

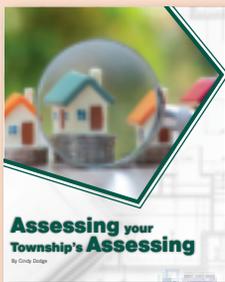
Don't wait until your board is faced with the state's audit of assessing practices, take the wheel now!

Join MTA's own Cindy Dodge, a Michigan certified assessing officer, for an overview of the board's role in assessing and walk away with timelines, calendars and a better understanding of who is responsible for what—and why. We'll review assessing ethics, offer tips on how to respond to a wide variety of public inquiries and more!

This half-day event is geared for every member of your township board, regardless their level of experience. Clerks, treasurers, trustees and supervisors should all take a few steps regularly to ensure their township's assessing functions are running smoothly. Not only does this give your township a better chance of passing the state's audit, it's a great way to build trust and confidence with your community. Learn what to do if you have concerns regarding compliance and steps you can take to check the quality of your assessing. Gain insights from both the board and assessor perspective, and explore trouble spots from a legal and a practical standpoint. You'll take away tips for monitoring your assessor, along with a checklist review sheet to help ensure your assessor meets requirements.



Held from 10 a.m to 3 p.m on:
Dec. 14: Treetops Resort, Gaylord
Dec. 15: LCC West Campus, Lansing



Continue the learning with a brand-new MTA resource!

The class registration fee includes lunch and all handout materials. Attendees may also add to their registration MTA's newest guidebook, making its debut at these workshops! Purchase *Assessing Your Township's Assessing* for the discounted rate of \$34.50/person when registering for the class. Books will be distributed at check-in. Additional copies will be available for sale on site while supplies last.

Written in an accessible, yet comprehensive, style, this book is a must-have for every township. It covers the entire property assessment process—from why assessing in Michigan looks like it does, to building your township's assessing team, recordkeeping to equalization, and everything in between. Authored by MTA's Cindy Dodge, it's the only book of its kind geared specifically to township board oversight of property assessing and the perfect pairing for your class experience.

Assessing Class Registration Form

Township _____ County _____

Telephone _____ Email Address _____

Name & Title _____ Purchase guidebook: Yes No

Name & Title _____ Purchase guidebook: Yes No

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

Check enclosed (payable to MTA)

Charge to: (circle one) MasterCard VISA

Card #	Expires
Print Card Holder's Name	Signature

Which location will you attend?

Dec 14: Treetops Resort, Gaylord Dec. 15: LCC West Campus, Lansing

Early-bird Rate*: Expires Nov. 30.
 \$100/person (*Premium subscribers pay \$80/person***)

Regular Rate*: Dec. 1 thru Dec. 7
 \$125/person (*Premium subscribers pay \$100/person***)

On-site Rate*: After Dec. 7
 \$150/person (*Premium subscribers pay \$120/person***)

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

_____ (# of assessing books) x (\$34.50/book*) = \$ _____

AMOUNT ENCLOSED = \$ _____

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

****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 www.michigantownships.org/learning/mta-online.**



Send your completed registration form with payment to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax: (517) 321-8908. Or register online at www.michigantownships.org. Questions? Call (517) 321-6467, ext. 221.

upcoming MTA workshop

REGISTRATION INFORMATION

New Officials Training

Upon taking the oath of office as a township official, you are assuming multiple responsibilities, requiring a unique combination of leadership, decision-making and administration skills, as well as an understanding of statutory requirements.

How can you bring fresh perspectives to the board, while valuing the work of veteran board members and staff? What are the crucial functions you need to perform right now for your specific office?

Don't miss this opportunity to learn how to start out on the right foot! Designed to help build on your abilities and understanding of township government, this program enables you to successfully represent and serve your residents while shaping your community's future. Get an overview of the "hows and whys" of township government, and explore the duties and responsibilities of a township board. Also a helpful refresher for those changing office. Special breakout sessions will review duties specific to:

Supervisors and Trustees: meeting management, ordinances, lawful expenditures, budgets, township administration, assessing oversight and the role of the trustee

Clerks and Treasurers: financial operations, internal controls, records and reporting, along with other additional duties



Held from 9 a.m to 4 p.m on:
Dec. 13: Treetops Resort, Gaylord
Dec. 16: LCC West Campus, Lansing

Continue the learning with MTA publications

Members save up to 20% off our township-targeted resources when adding them to event registrations. Books will also be available for sale on site, while supplies last. Choose from:

OPTION 1: Basic Starter Kit (\$98 discounted rate)

Officials Guide to Township Government (specific to your office), *Authorities & Responsibilities of Michigan Townships*, and *Introduction to Township Board Meetings*

OPTION 2: Essential Township Collection (\$240 discounted rate)

Includes resources offered in the *Basic Starter Kit* PLUS *Building a Better Budget* (includes CD), *Introduction to FOIA*, *The Township Guide to Planning & Zoning* and *Policy Matters!*



New Officials Training Registration Form

Township _____ County _____

Telephone _____ Email Address _____

Name & Title _____ Purchase book package: Basic Essential

Name & Title _____ Purchase book package: Basic Essential

Which location will you attend?

Dec 13: Treetops Resort, Gaylord Dec. 16: LCC West Campus, Lansing

Early-bird Rate*: Expires Nov. 29
\$150/person (*Premium subscribers pay \$120/person***)

Regular Rate*: After Nov. 29
\$175/person (*Premium subscribers pay \$140/person***)

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

_____ (# of Basic Starter Kits) x (\$98/package*) = \$ _____

_____ (# of Essential Collection) x (\$240/package*) = \$ _____

TOTAL AMOUNT ENCLOSED = \$ _____

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

***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 www.michigantownships.org/mtaonline.asp.*

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

Check enclosed (payable to MTA)

Charge to: (circle one) MasterCard VISA

Card # _____ Expires _____

Print Card Holder's Name _____ CSV 3-digit _____ Signature _____



Send your completed registration form with payment to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax: (517) 321-8908. Or register online at www.michigantownships.org. Questions? Call (517) 321-6467 ext. 221.



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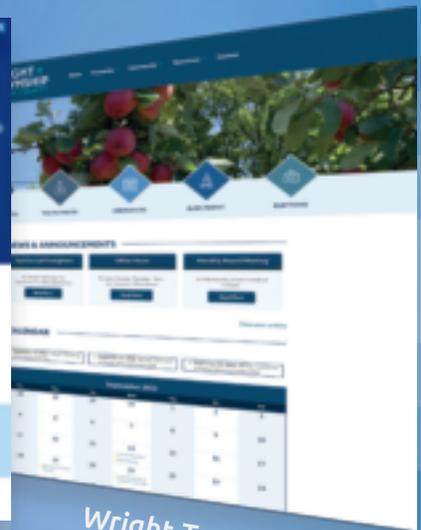
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Riley Township



Michigan Townships Association



Wright Township

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5840 King Highway, Kalamazoo www.hartlebagency.com
phone: 269.385.5911 fax: 269.385.3370

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