

Michigan Township Focus

NOVEMBER 2025

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION



In memoriam
Harold Koviak,
2025 MTA president

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An unexpected beginning

When I was asked to write my first message to you as MTA's new executive director for this month's magazine, I intended to introduce myself to our members, sharing my excitement to lead our outstanding team and continue MTA's tradition of excellence. The unexpected passing of our 2025 MTA President **Harold Koviak**, however, shocked the MTA family, hitting us all very hard. While I remain excited about my new role in this exceptional organization, I am greatly saddened about the loss of our friend and president.

In the few short months of my transition to MTA, I had the honor of getting to know Harold and was very eager to have the opportunity to work with him. He was an outstanding leader, both of his community and of the Association, whose passion for MTA and for township government was on display daily, and his kindness was most welcome. I ask you to keep his daughters Jeni and Missy and his grandson Greyson in your prayers.

Although I just started with MTA in mid-October, Harold had a huge impact on me, and the respect shown to him by our membership spoke volumes to me. My first day in the "office" was actually at the *Supervisors' Professional Development Retreat* in Frankenmuth, where I was able to see Harold in action. He interacted with nearly all the attendees and made me feel welcome, introducing me to many township supervisors and others in attendance. It was clear to me that Harold cared so much about townships and mentoring young (and "young at heart," as Harold would say) officials.

Immediately after the retreat, Harold and I, along with the MTA Executive Committee, gathered for a multi-day meeting and planning session, which Harold facilitated. His leadership and enthusiasm for the success of MTA and our members was infectious for all of us and left an indelible impression. Helping others, including all townships, to have the tools to succeed was a key element, and one I am excited to get to work on.

MTA has long been blessed with exceptional leadership on the MTA Board, and Harold exemplified that service and dedication. In accordance with the MTA bylaws, MTA First Vice President **Kevin Beeson**, supervisor of **Pine River Township** (Gratiot Co.), will now serve as our president. Kevin shares Harold's passion for MTA and for townships, and MTA will be in great hands as we move forward during this unprecedented time.

As your new executive director, I am most grateful to work with an outstanding team of professionals who serve the interests of our state's 1,240 townships. Many members of MTA's staff have served the Association for well over a decade, which speaks to not only their dedication to townships, but also that MTA is a great place to work. I am thrilled to be a part of it.

In the coming months, my focus will be on helping to move MTA forward, meeting with our members and working with the MTA staff and Board to learn about the organization and the key issues impacting our townships. Harold set the standard for service to others, both at MTA and in his community, and is great example for me—and each of us—to follow. We offer our condolences and prayers to Harold's friends, family and all those who were impacted by him. Godspeed, Harold!

2025 MTA President
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standard for service
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Remembering Harold Koviak, 2025 MTA president

The township and MTA community lost a dedicated leader and tireless advocate when 2025 MTA President **Harold Koviak** passed away suddenly on Oct. 18. Harold left behind his beloved daughters Jeni and Missy and grandson Greyson, many friends and family, and a legacy and lifetime of service to others. He will be deeply missed.

"This is an incredible loss for Harold's family and friends, and for the MTA family," said **Kevin Beeson, Pine River Township** (Gratiot Co.) supervisor who served with Harold for many years on the MTA Board and Executive Committee. "Harold was a dedicated and steadfast leader, who served his township and the Association with integrity, strength and a calming presence. He touched so many lives throughout his personal life, professional career and his public service, including helping to lead MTA. He was a good man, and a good friend, and I will miss him greatly."

Harold grew up in and around local politics—with both his parents serving as local elected officials. In fact, his mother spent 32 years as clerk of **Burt Township** (Cheboygan Co.), the same township Harold would later serve. Harold became involved in township government in 1996 when he was asked by the Burt Township supervisor if he would consider being the township's zoning administrator, a position he held for seven years. He served as township trustee for two years before becoming supervisor in 2002, a role he held ever since. Harold took great pride in his township, his fellow board members and township leaders, and the services they provide their residents.

In 2013, Harold was elected to the MTA Board of Directors, serving as District 5 director and representing Charlevoix, Cheboygan and Emmet Counties. When he assumed the role of Association president at our Annual Conference this April, he shared his long-held belief that "public service is a gift" and the need to mentor and encourage the township leaders of tomorrow. He carried that message—and his warm, welcoming demeanor—throughout his months as MTA president, leading the MTA Board, working with staff, advocating on behalf of townships, and meeting with as many township officials as possible at MTA county chapter meetings and MTA events.

"Dad loved being part of MTA," said his daughter Jeni. "It meant the world to him. He loved the organization and all the wonderful people and beautiful friendships that he gained."

The obituary, authored by his daughters, perfectly summed up Harold's presence, saying "Harold's true gift was his love for people. His genuine care, social curiosity and ability to connect with others built bridges across the communities and generations. Whether sharing stories, offering support or simply showing up, Harold made others feel seen and valued."

Thank you, Harold. You will be greatly missed and never forgotten.

"Harold's true gift was his love for people. His genuine care, social curiosity and ability to connect with others built bridges across the communities and generations. Whether sharing stories, offering support or simply showing up, Harold made others feel seen and valued."

mta board of directors

Mary Sears, Franklin Township (Houghton Co.), Dist. 1
Jim Nankervis, Ishpeming Township (Marquette Co.), Dist. 2
Vacant, Dist. 3
Marilyn Strickland, Newton Township (Mackinac Co.), Dist. 4
Emma Radatovich, Bear Creek Township (Emmet Co.), Dist. 5
Sharon Schultz, Torch Lake Township (Antrim Co.), Dist. 6
Ken Lobert, Ossineke Township (Alpena Co.), Dist. 7
Marvin Radtke Jr., Green Lake Township (Grand Traverse Co.), Dist. 8
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Yulanda Bellinger, Morton Township (Mecosta Co.), Dist. 12
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Nancy Heck, Winsor Township (Huron Co.), Dist. 14
Jennifer Hodges, Muskegon Charter Township (Muskegon Co.), Dist. 15
Vacant, Dist. 16
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Robert Lewandowski, Port Huron Charter Township (St. Clair Co.), Dist. 18
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Vacant, Dist. 20
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Donald Rogers, Coldwater Township (Branch Co.), Dist. 23
Tom Hawkins, Raisin Charter Township (Lenawee Co.), Dist. 24
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Direct all display and classified advertising inquiries to Ashley Maher at (517) 321-6467, ext. 254 or ashley@michigantownships.org. Member rate for a classified ad in either the magazine or on the MTA website on a monthly basis is \$1 per word. Call MTA for non-member rates. Deadlines for display and classified ads in the magazine are five weeks preceding the publication date. Send ads to: PO Box 80078, Lansing, MI 48908-0078; fax: (517) 321-8908; or email: ashley@michigantownships.org.

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allied service provider index



president's round table

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theparplan.com



leadership circle

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fosterswift.com

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itc-holdings.com

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See ad on page 28.



keystone club

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civicclarity.com

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centella.com

Carlisle Wortman Associates, Inc.
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(734) 662-2200
cwaplan.com
See ad on page 13.

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(517) 321-4600
davidchapmanagency.com

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dteenergy.com

Emergent Health Partners
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emergenthealth.org

Gourdie-Fraser, Inc.
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Traverse City, MI 49684
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gfa.fc

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Northville, MI 48167
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mcka.com

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michiganclass.org

Michigan Municipal Risk Management Authority
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(734) 513-0300
mmrma.org

Miller Canfield
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(313) 963-6420
millercanfield.com
See ad on page 18.

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44 Macomb Place
Mount Clemens, MI 48043
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nickelsaph.com

Rehmann
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rehmann.com

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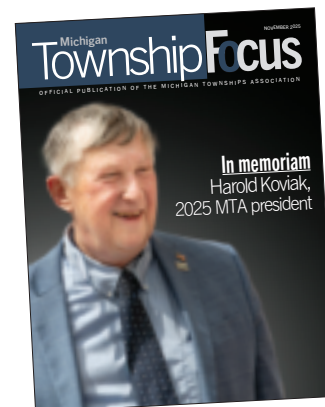
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See ad on page 10.



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Official Publication of
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mission statement

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



featured articles

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Maintaining township records is a public trust. These records are created by the township at public expense to serve the township's residents, and all township officials play a role in managing township records and information in an effective, cost efficient and legally compliant manner.

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'We must never forget them'—Township becomes Michigan's newest Purple Heart Community

After receiving a heart-felt request from a resident, **Oxford Charter Township** (Oakland Co.) recently undertook efforts to become a Purple Heart Community, honoring the service, sacrifices and valor of Purple Heart recipients.

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news¬es

a compendium of noteworthy items

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 2025, the available days for required December office hours are **Friday, Dec. 26, Monday, Dec. 29 or Tuesday, Dec. 30**. Treasurers **must** choose one day (unless a bank assists in collection). (MCL 211.44(2))

The last day to pay 2025 property taxes without incurring any interest or penalty is **Monday, Feb. 16, 2026**. (*Feb. 14 is a Saturday*.) Treasurers **may** choose to hold office hours.

The last day to pay 2025 property taxes before they are returned as delinquent is **Monday, March 2, 2026** (*the last day of February is a Saturday*). (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 **Monday, Sept. 14, 2026** (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 payment during these designated times. A designee can be the deputy treasurer, an elected official or another individual acting on behalf of the treasurer.

Need more tax collection resources? MTA's Treasurer's Guide to Township Government offers valuable insights on the treasurer's role in the township; order on the Store at michigantownships.org, by calling (517) 321-6467, ext. 231 or emailing tonia@michigantownships.org. Check out our Online Learning Center, at learn.michigantownships.org, to find tax collection on-demand webinars (*most are half-off this month!*), and visit the "Tax Collecting" webpages on our website (in the "Answer Center" under the "Member" tab; login is required).

LOCAL UPDATES FROM ACROSS MICHIGAN

Township happenings

Working in partnership with Saginaw Valley State University, the **Kochville Township** (Saginaw Co.) Downtown Development Authority commissioned a vibrant barn mural reflecting the township's agricultural roots. Recently completed, the 40-foot-by-36-foot mural graces a corrugated metal barn owned by a township property owner who allowed the barn to be used as a canvas. The piece is part of the Great Mural Project, which works to beautify the Saginaw area with mural installations and celebrate local artists.



The first Michigan portion of the Marquette Greenway in **New Buffalo Township** (Berrien Co.) and neighboring city of New Buffalo is completed and ready for hiking and biking. The new trailhead boasts parking, a picnic area and a bike repair station, and the three-mile paved trail will eventually connect to a 60-mile non-motorized trail from Chicago to New Buffalo. The project—started by volunteers—will connect five counties with 15 municipalities, one national park and one state park, and will be accessible to nearly 200,000 people living within 1.5 miles of the trail along the southern shore of Lake Michigan.

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. 19 from noon to 1 p.m.

Wait, Who's Supposed to Do That?

The law assigns elected township officials specific duties and responsibilities, and sets forth rules or guidelines for those roles. But there are many routine actions that are not governed by statute—duties like who sets the board agenda, who serves as the Freedom of Information Act coordinator, who is the webmaster, who will oversee hall rentals/use and more. Are these "additional non-statutory duties" that should be compensated or "just part of the job"? Come away with a better understanding of who's doing what and assigning additional duties, including options for compensation. Join us live, watch a recorded version later or both!

Register online at bit.ly/NYKmta for just \$25 per session!
If your township subscribes to MTA Online at the Premium level, you get **FREE** access to **EVERY** session!

To see a listing of past episodes available on demand, visit learn.michigantownships.org/nyk.



Welcoming Tom Hickson as MTA's new executive director

We are excited to announce that Tom Hickson has joined MTA as its new executive director. Hickson, who began his new role with the Association in mid-October, brings nearly 30 years of executive-level public policy experience to the position.



Hickson

Hickson comes to the Association after 14 years with the Michigan Catholic Conference (MCC), where he managed all legislative activities for the conference as its vice president of Public Policy and Advocacy. While at MCC, he was voted by his peers as a top lobbyist in 2011 and 2019. Previously, Hickson spent eight years as director of Legislative Affairs for the Michigan Association of Counties, developing legislative strategies on behalf of Michigan's 83 counties. He was also a legislative coordinator for the then-named Michigan Department of Environmental Quality and Michigan Department of Natural Resources, and served as legislative assistant and scheduling assistant for former Sen. Jon Cisky.

"Tom's wealth of professional experience will help to position MTA to move forward with bold strides to educate, inform and represent the interests of township officials across Michigan as they face daily challenges in today's politically charged world," said **Kevin Beeson, Pine River Township** (Gratiot Co.) supervisor and now MTA president, who led the MTA Board of Directors Executive Search Committee.

A Lansing resident, Hickson has been a member of the city's Board of Public Service since 2020, and was chair for two years. He spent six years on the Habitat for Humanity Capitol Region Board of Directors, serving as board secretary and vice president as well as chair of the nominating committee.

Welcome, Tom! The MTA Board and staff look forward to working together to serve and support our members and advance the vital work of township governments across Michigan.

mta events | november

1-30 MTA's "Give Thanks" half-off webcast sale throughout the entire month of November

19 *Now You Know* lunchtime webinar
Wait, Who's Supposed to Do That?

profile



Advertorial

Municipal Employees' Retirement System of Michigan

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Municipal Employees' Retirement System (MERS) of Michigan can help townships of all sizes provide the high-quality, cost-effective retirement and post-employment benefit programs that employees want. What sets MERS apart?

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¹Source: MERS 2025 Voice of the Customer Survey

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MTA county chapters: Reserve your 2026 MTA Conference hospitality suite now

The 2026 MTA Annual Conference & Expo returns to the Grand Traverse Resort in **Acme Township** (Grand Traverse Co.) April 20-23. Is your MTA county chapter interested in hosting a hospitality suite during the event? Hospitality suites can provide an ideal spot to network with fellow township officials after a long day of classes. A limited number of hospitality suites are available to rent at the resort, which also serves as our host hotel.



Don't wait to make your reservation! Suites will also be made available to sponsors and exhibitors in December, and availability is not guaranteed. The Grand Traverse Resort offers several different types of suites, each with different amenities and rates. Visit michigantownships.org/conference and click on "Hotel Details" to learn more or to download the reservation form. For more details, call (517) 321-6467, ext. 230 or email kristin@michigantownships.org.

NOTE: All suite reservations must be made through MTA. Do not contact the Grand Traverse Resort directly, as resort staff will be unable to assist you.

Volunteers needed for 2026 Conference

Would you like to get more involved in MTA's 2026 Annual Educational Conference, while also providing a service to your colleagues? If so, consider serving as a sergeant-at-arms (SAA) volunteer or ambassador during the conference. We truly could not conduct an event of this magnitude without our volunteers, and thank you in advance for considering serving your fellow attendees during the April event.



All MTA members attending the conference may volunteer. SAA duties include distributing handouts and evaluation forms for educational sessions, monitoring session rooms, and collecting evaluation forms. The role of an ambassador is to provide a warm welcome, help with basic questions, and direct attendees to registration and other key locations.

For more information or to volunteer, visit the MTA Conference website, michigantownships.org/conference, and click on the "Volunteer" link. Please let us know of your interest as soon as possible; additional details will be sent to interested parties in early 2026.

Share your input on MTA's 2026 Legislative Policy Platform by Nov. 24

MTA is committed to speaking on behalf of its members. This is evident in the development of our legislative policy platform. We are seeking review and input from our members on the Association's policy platform, which



guides MTA's government relations efforts, and is reviewed and updated annually to reflect emerging issues and goals. MTA-member officials are encouraged to review MTA's 2025 Legislative Policy Platform—under "Advocacy" on michigantownships.org—and share any proposed revisions and suggested additions by **Monday, Nov. 24**.

"MTA's policy platform outlines priorities to help safeguard and enhance townships' ability to continue to provide exemplary services and quality of life to their residents," said Judy Allen, MTA director of government relations. "I urge our members to review the current platform, offer your input, be part of the platform adoption at our Annual Meeting—and engage with lawmakers throughout the year to help advocate for these priorities on behalf of township government."

Member-proposed policy changes will be reviewed by MTA legislative committees for word selection and legality, and to ensure they conform with the Association's overall goals and objectives. The proposed platform will be presented at the 2026 MTA Annual Meeting, held in conjunction with our Annual Conference & Expo in April. Contact legislation@michigantownships.org with questions, comments or suggestions.

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upcoming MTA workshop

REGISTRATION INFORMATION

Three timely topics over two days in one great location

MTA can offer insights into your role on (and with) the board, techniques for improving group decision-making and a better understanding of your township's authority in serving your residents. Join us at **Bavarian Inn Lodge in Frankenmuth** this **January** for one (or all!) of the courses described below:

Township Board Roles & Relationships

Jan. 13, 8:30 a.m. to noon (Includes continental breakfast)

Examine your role as a board member and how you fit into the board as a whole. Discuss the roles of watchdog, supporter, planner, communicator and manager, as well as the relationships among board members, appointed and elected officials, and the board with the community. Identify the fundamentals of leadership and the ethical standards specific to public servants. *TGA course B-101; 4 credits*

How Boards Make Decisions Jan. 13, 1 to 4:30 p.m. (Includes lunch served at noon)

Maximize the effectiveness of group decisions and learn how "knowledge-based" governance will guide your board to make informed choices with improved outcomes (and less headaches). This class challenges "old ways of thinking" and offers a refreshing look at the decision-making process to help meld various viewpoints into a consensus decision that everyone is more likely to support. *TGA course B-102; 4 credits*

At Your Service: Meeting Township Needs Jan. 14, 9 a.m. to 4 p.m. (Includes continental breakfast & lunch)

Explore the role, authority and legal requirements of the township board in providing services for your residents. Review funding options as well as the board's responsibility in assuring that the risk is properly managed. Learn techniques for evaluating whether your township's services are effectively serving your community and what considerations should be made to ensure future viability. *TGA course F-101; 6 credits*



All are welcome to attend these courses, which are part of MTA's **Township Governance Academy (TGA)** curriculum. You don't have to be enrolled in TGA to attend. If you enroll within six months of class, credit will be applied retroactively. **What's TGA?** These confidence-building courses enhance your leadership skills and motivate you to take on the challenges unique to those serving as a local leader. Regardless of your position in the township or amount of experience, TGA will move you to a higher level of performance and make your service to your community more effective—and more rewarding. Learn more at bit.ly/MTA-TGA

Winter Academy Registration Form — — — — —

Township _____ County _____

Name _____ Title _____

Email _____

Which class(es) will you attend: ☐ **Roles** ☐ **Decisions** ☐ **Service**

Payment options

☐ Invoice my township (members only)

☐ Check enclosed (payable to MTA)

☐ Charge to: (circle one) MasterCard VISA

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	Early-bird rate* Ends Dec. 22	Late rate* Begins Dec. 23
Individual course rates		
Board Roles	\$100/attendee	\$150/attendee
Board Decisions	\$100/attendee	\$150/attendee
At Your Service	\$125/attendee	\$175/attendee

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

Package discounts (apply only if same registrant attends multiple courses)

Save \$50 when registering for **two courses**

Save \$75 when registering for **all three courses**

Payment worksheet

\$ _____ (Rate*) **Board Roles**

\$ _____ (Rate*) **Board Decisions**

\$ _____ (Rate*) **At Your Service**

\$ - _____ **Subtract package discount (if applicable)**

\$ _____ **Total amount due**



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Send completed registration form to MTA, P.O. Box 80078, Lansing, MI 48908-0078, fax to: (517) 321-8908 or email rebecca@michigantownships.org Need event registration assistance? Call (517) 321-6467, ext. 226. For other event-related questions, call (517) 321-6467, ext. 234 or email education@michigantownships.org.

NOVEMBER

1 A township that establishes Election Day vote center for Nov. 4 election must post notice of establishment and location of vote center on township website (if available) and in clerk's office. (MCL 168.523b)

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

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

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

3 All townships may begin processing and tabulating absent voter (AV) ballots for Nov. 4 election. (MCL 168.765a)

Until 4 p.m. Deadline for electors who have lost their absentee ballot or not yet received their

ballot in the mail to submit a written request to spoil their AV ballot and receive a new AV ballot for Nov. 4 election in the clerk's office. (MCL 168.765b(7))

Registered voter may apply for an AV ballot for Nov. 4 election in person at the clerk's office until 4 p.m. (MCL 168.759)

4 Election Day registrants may obtain and vote an AV ballot for Nov. 4 election in person in clerk's office or vote in person in the proper precinct. (MCL 168.761)

Election. (MCL 168.641)

Emergency absentee voting until 4 p.m. (begins Friday at 5 p.m.). (MCL 168.759b)

By 5 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))

6 *By 9 a.m.* Deadline for boards of county canvassers to meet to canvass Nov. 4 election. (MCL 168.821)

7 *Until 5 p.m.* Deadline for voter to cure signature on AV ballot return envelope, allowing an otherwise valid ballot to be accepted for tabulation for Nov. 4 election. (MCL 168.766)

10 Deadline for a ballot submitted by a military or overseas (MOVE) voter and postmarked on or before Election Day to be deemed timely received and counted. (Mich. Const., Art. 2, Sec. 4)

12 Deadline for local clerk to deliver MOVE ballots received within six days of Election Day to the county clerk. (MCL 168.759a)

14 *Nov. 15 is a Saturday.* Form 600 (L-4016) *Supplemental Special Assessment Report* due to State Tax Commission (STC).

18 Deadline for boards of county canvassers to complete canvass of Nov. 4 election; county clerks forward results to the Secretary of State within 24 hours. (MCLs 168.828, 168.822)

24 Deadline for Board of State Canvassers to meet to canvass Nov. 4 election. (MCL 168.842)

By 28 Treasurer gives county treasurer a bond* running to the county in the actual amount of county, state and school taxes. (MCL 211.43(2))



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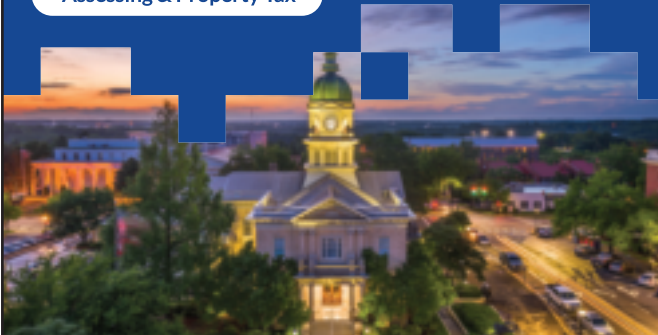
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By 30 Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956 and to municipalities that incur certain costs of required and allowable health services under 1978 PA 368, MCL 333.2475. (MCL 123.1357(8)(e))

**May be handled by the county treasurer. See MCL 211.43(2) or call MTA at (517) 321-6467 (press 1) for further guidance.*

DECEMBER

1 On or before Dec. 1. Deadline for foreclosing governmental units to transfer list of unsold 2025 tax foreclosure parcels to the clerk in the municipality in which the parcels are located. (MCL 211.78m(6))

Equalization director must report results of equalization studies to assessors of each township.

County treasurer delivers to supervisor a signed statement of approval of the bond and the supervisor delivers the tax roll to the township treasurer. (MCL 211.43)

2025 winter taxes due and payable to local unit treasurer are a lien on real property. (MCL 211.40)

4 Deadline for candidates or ballot questions seeking nomination or election at Nov. 4 election to submit the post-election campaign statement. (MCL 168.233)

9 Tuesday after the second Monday in December. December board of review may be convened. (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))

31 Deadline for an owner that had claimed a conditional rescission of a principal residence exemption 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 Principal Residence Exemption* (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))

An eligible claimant may appeal an assessment levied, penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than Dec. 31 in that same tax year. (MCL 211.1057(7))

Tax day for 2026 property taxes. (MCL 211.2(2))

Note: Early voting is optional for 2025 elections. For November election early voting dates, visit michigan.gov/elections.



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We've received a request from the public to inspect and get copies of assessing records, but the assessor says the assessing records are their private property. Is that correct?

No. The assessing records for properties in a township are township records.

Under the General Property Tax Act, the only entities that may assess property are townships, cities and joint assessing authorities, all referred to as “assessing districts” in MCL 211.10g(7)(b). A village must have an assessment roll, but the property in a village is also in the township, so the township is the assessing district for the village.

The assessor for a township is a public officer of the township performing the assessing functions for the township. The assessor has the same responsibility as any other township official or employee to assist the township in responding to requests for public records or their inspection.

It doesn't matter *who created* or *has possession* of the assessing records. The assessment and tax records used in performing the township's official functions of assessing or tax collecting are in the **custody** of the township, even if they are created, used or stored elsewhere.

A township must comply with the Michigan Freedom of Information Act (FOIA) for any public record “prepared, owned, used, in the possession of, or retained by a public body *in the performance of an official function, from the time it is created.*” (MCL 15.232(i)) [*Emphasis added.*]

MCL 15.240(4) says, in part: “In an action commenced under subsection (1)(b), a court that determines a public record is not exempt from disclosure shall order the public body to cease withholding or to produce all or a portion of a public record wrongfully withheld, *regardless of the location of the public record.*” [*Emphasis added.*]

In *MacKenzie v. Wales Twp.*, 247 Mich. App. 124 (2001), the township contracted with a neighboring city to prepare its tax bills. The city used the township's paper tax documents to create magnetic computer tapes, returning the paper tax documents to the township and retaining the tapes. The Michigan Court of Appeals concluded that because computer tapes containing tax information provided by the township existed and were used in performing the township's official function of property tax billing, those tapes were subject to the FOIA from the time they were created, and the township was required to provide them, “whether by signing the release provided by [the city] or obtaining copies of the tapes and forwarding them to plaintiff.”

So, although an individual assessor may have the township's assessing records on their personal computer or may have

used their own computer software to create assessing records for the township or may even have the “hard cards” in their possession, those records are **not** private records or property. The information and records are subject to public disclosure to the same extent and in the same way that they would be if they were in the township's physical possession.



Wait, aren't all assessing records exempt from public disclosure?

No. Almost all township assessing and tax information is public information, subject to FOIA requests, public inspection and copying. In fact, only one type of **assessing record** is **exempt** from public disclosure and limited in how it can be used.

Under the General Property Tax Act, MCL 211.23, the **personal property tax statement** (STC Form L-4175) that an owner of **personal** property subject to taxation is required to file annually by Feb. 20 may be used **only** for “the making of an assessment for taxes ... or for enforcing the provisions of this act.” The statement may be used for assessing the property, submission to the March board of review for a late filing (MCL 211.19), and by the county equalization department and county commission for equalization purposes (MCL 211.34). The **personal property tax statement** is not subject to FOIA request or public inspection or copying.

All other assessing records **are** subject to FOIA request or public requests for inspection and copying—although it is possible that **information** in an assessing record may be subject to an exemption and require **redacting** (blacking out), depending on the nature of the information and any specific exemption regarding that information. Some examples include the Social Security number in a principal residence exemption affidavit (MCL 211.7cc and MCL 445.85) and information that might be in assessing records subject to the Address Confidentiality Program Act (MCL 780.865(1) and MCL 780.855(12)).

A township should always work with its attorney for specific direction on whether a record or information in a record is exempt from public disclosure.



What are ‘assessing records’ anyway? Just the property cards?

Assessment records include property appraisal record cards, assessment rolls and tax rolls, tax maps, and miscellaneous assessment documents.

The State Tax Commission's (STC) *Michigan Assessors Manual Vol. III, February 2018*, states on page 144: “All

assessing officials must maintain records relevant to the assessments, including appraisal record cards, historical assessment data, tax maps, and land value maps (MCL 211.10e)."



So, until we get a request for an assessing record, we don't have to do anything?

No, that is not the case. Since 2018, the General Property Tax Act and STC guidelines have required that every assessing entity—including townships—and the assessor take two important steps to provide public access to assessing information:

Township public access to assessing policy

Both MCL 211.10g and STC guidelines require every township board to adopt and follow a written policy under which its assessor's office is reasonably accessible to taxpayers.

Per MCL 211.10g, the policy must include, at a minimum:

- A designation, by name, telephone number and email address, of at least one official or employee in the assessor's office to whom taxpayer inquiries may be submitted directly. *(The township must also include the contact information in notices to taxpayers concerning assessment changes and exemption determinations, including, but not limited to, notices of an increase in tentative taxable value issued under MCL 211.24c.)*
- An estimated response time for taxpayer inquiries, not to exceed seven business days.
- Information about how a taxpayer may arrange a meeting with an official or employee of the assessor's office for purposes of discussing an inquiry in person.
- Information about how **requests for inspection or production of records** maintained by the assessor's office should be made by a taxpayer and how those requests will be handled by the assessor's office, including how, when and where the public can access their assessing records.
- Information about any process that the assessor's office may have to informally hear and resolve disputes brought by taxpayers before the March meeting of the board of review.

A township is already required by the FOIA to have a written policy ("summary") identifying how the public may inspect or receive copies of records—including assessing records. (MCL 15.234(4)) A township board should ensure that its written FOIA and assessing policies regarding public inspection and copying of records are coordinated. A township may combine the assessor accessibility policy in its written FOIA policy, as long as it is easily identifiable as the policy required by MCL 211.10g, or adopt in separate policies.

Note that MCL 211.10a requires that all property assessment rolls and property appraisal cards must be available for inspection and copying during "**customary business hours**." It does **not** appear that the FOIA, Penal Code or General Property Tax Act define "usual **business**

hours" or "customary **business hours**" in the context of providing the **opportunity to inspect records** in the same way as the FOIA does for the township's deadlines to respond. It appears that those laws **do** refer to the **individual township's "business hours."** However, if a request to inspect assessing records is **made under the FOIA**, *the township's responses must still comply with the FOIA's definition of "business days"* with every weekday that is not a Saturday, Sunday or holiday being counted toward the FOIA's deadlines.

Township computer access to assessing information

If the township or assessor provides a computer terminal for public viewing of the assessment roll, that is considered as having the assessment roll available for public inspection for the purposes of MCL 211.10a. (MCL 211.24(2)(e))

If a township building within the township (*or a township or city building within a joint assessing authority*) is in an area with broadband internet access (*defined as advertised speeds of at least 25 megabits per second downstream and three megabits per second upstream in the most recent survey available*), taxpayers must be provided with online access to information regarding parcel information, land value studies and documentation, and economic condition factors. (MCL 211.10g(1)(d))

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 (press 1) or fax (517) 321-8908.



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State budget and road funding package receive final approval in early October

With the state's new fiscal year beginning the first day of October, the Legislature and governor approved a continuation budget in the early hours of Oct. 1 to avoid a state government shutdown. However, within two days of passing the continuation budget, the Legislature approved both a state budget for FY 2026 and a plan to increase funding for roads—with a focus on local roads—which also negatively impacted constitutional revenue sharing funding for townships, cities and villages.

Budget finalized after grueling process

In the early morning hours of Oct. 3, the Legislature approved the final version of the state's FY 2026 budget—Public Act 22 of 2025—and a road funding proposal with wide bipartisan margins in both the House and Senate. The governor signed the legislation on Oct. 7. Budget details were kept extremely close by those in negotiations, and it was only after the final budget conference report was released that legislators and those following the budget (including MTA) were able to gain knowledge on the contents.

First, the good news: statutory revenue sharing remains unchanged for FY 2026 from FY 2025. However, due to gas tax shifts in the road funding plan (*detailed on the following page*), constitutional revenue sharing will be decreased for all townships, cities and villages, as previous commitments to hold constitutional revenue sharing harmless did not remain part of the final agreement. For constitutional revenue sharing, the FY 2026 impact will be \$46.4 million less than FY 2025

based on estimates the state projected. This is due to 1) the removal of sales tax at the pump effective Jan. 1, 2026, and 2) the fact that constitutional revenue sharing payments are based on prior months' collections (i.e., the February revenue sharing payment is based on November and December collections). The full-year loss is approximately \$93 million in sales tax revenues for constitutional revenue sharing.

View updated state Department of Treasury estimates for statutory and constitutional revenue sharing for your township on michigantownships.org (click on "Revenue Sharing" on the "MTA On the Issues" page under the "Advocacy" tab). For constitutional revenue sharing, if sales tax revenues come in higher than projected, the year-over-year loss may be less, and should they come in lower than projected, the loss will be greater. However, based on the budget/road funding agreement passed, there will be a specific loss both in FY 2026 and moving forward that would not have occurred had the loss of sales tax at the pump been backfilled.

Budget includes new public safety, fire equipment dollars

A new grant program, **public safety revenue sharing grants**, was also included in the budget. The funding for townships, cities and villages includes \$35 million annually (*intent is funding for three years*) and an additional \$7.5 million in one-time



funding. The public safety grant estimates assume that every local unit provides or contracts for law enforcement officers in their jurisdiction; *if a township does not do so, all or a portion of the funds may not be available.*

These funds must be used specifically for operational and capital expenditures for public safety purposes. Of the amount, 75% must be used to directly or indirectly fund law enforcement agencies or officers. Up to 25% may be used to fund other non-law enforcement-related public safety initiatives, such as improving recruitment or retention efforts, training programs, equipment purchases, programs designed to reduce identified risks to public safety, crime diversion programs, operational emergency medical or firefighter services, and capital improvements to public safety buildings/structures. MTA is seeking clarification on whether a local unit that does not provide or contract for law enforcement will be allowed to utilize 25% of the funds for the other specified purposes; we will provide additional information, including eligibility and reporting deadlines and requirements, when available.

Finally, the budget includes one-time funding of \$8 million to assist with the purchase of **fire equipment or fire gear** for firefighters. From this amount, \$4 million must be distributed to local units of government with predominately on-call, part-time or volunteer fire departments. The grant program will be administered by the state Department of Treasury, and MTA will share information on timelines, application forms and requirements as soon as it is available.

Several legislators have shared with their local units that the budget and road funding provide a net increase for local governments based on the funding for statutory revenue sharing, constitutional revenue sharing, public safety revenue sharing grants and the increase in road funding. Because townships do not receive road funding and due to the several unanswered questions on public safety revenue sharing grants (i.e., what amount if any, townships will receive if they do not provide direct or indirect law enforcement), you can determine your estimated net impact on revenue sharing by comparing the revenues you receive.

This budget process was one of the most difficult many have participated in, including MTA. It required us—as well as other local government organizations—to defend the value of investing in local governments and what you provide to your community. MTA thanks every township official who responded and engaged with their legislators during this process.

Road funding plan approved

The long-awaited, long-term road funding plan was approved in tandem with the state budget in early October. The approved plan focuses primarily on local and county road repairs and will provide \$1.5 billion initially, growing to \$1.8 billion in five years. The road funding financing includes \$1.1 billion from redirecting the sales tax at the pump and adding a corresponding 20-cent increase in the gas tax (considered to be revenue neutral), a new 24% wholesale tax on marijuana, and the redirection of encumbered Corporate Income Tax dollars. The plan secures significant new revenue for local roads and creates a Neighborhood Road Fund directing money for counties, cities and villages. The funding to county road agencies includes an additional \$137 million from the increase in the motor fuel tax to be distributed through the Michigan Transportation Fund (MTF) and \$449.8 million increase in the Neighborhood Roads Fund.



A new statutory provision states that a local unit is not required to provide a match under the new Neighborhood Road Fund revenue. However, a match can be requested—thus, discussions are ongoing as to what this means, especially regarding matching fund requests.

Preliminary estimates on increased road funding by county have been released, but please note these provide estimated increases by county from the additional increase in the fuel tax and the new Neighborhood Road Fund revenue.

The plan also includes \$500 million (\$100 million annually) over five years for local bridges, as well as \$200 million for local rail grade separation.

A detailed breakdown of the package includes:

- PA 16 amends Act 51 to create the Neighborhood Roads Fund and Infrastructure Projects Authority Fund, and prescribes the distribution of money from each fund including the distribution of funding for local road and bridge programs. New revenue is estimated to be \$832.5 million with \$433 million to county road agencies in the first year.
- PAs 17 and 19 amends the General Sales Tax Act and Use Tax Act, respectively, to remove motor fuel from the sales and use taxes beginning January 1, 2026. This shift created a shortfall of approximately \$1.1 billion for schools, local governments, public transit and the state's general fund. In the end, school funding was backfilled but funding for townships, cities and villages was not, resulting in a decrease in constitutional revenue sharing.
- PA 18 amends the Streamlined Sales and Use Tax Revenue Equalization Act.

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- PA 20 amends the Motor Fuel Tax Act to increase the motor fuel tax rate from 31 cents per gallon to at least 51 cents per gallon beginning Jan. 1, 2026.
- PA 23 creates a new act to impose a 24% wholesale tax on certain sales or transfers of marijuana and deposits the estimated \$420 million in new revenue in the Neighborhood Roads Fund (created in PA 16). Prior to this increase, marijuana taxes were 10% retail tax plus 6% sales tax. The cannabis industry, immediately following passage, filed two separate lawsuits challenging the tax increase.
- PA 24 amends the Income Tax Act to redirect \$600 million in income tax revenue currently earmarked to the MTF, as well as additional revenue from the corporate income tax to the Neighborhood Roads Fund. The amount is estimated to increase to \$1 billion over the five-year phase in period.

Natural Resources Trust Fund approved

Funding for 20 township projects, included in 85 projects recommended by the Michigan Natural Resources Trust Fund Board, received final approval and moved with the

budget. Public Act 21 of 2025, sponsored by Rep. Ken Borton (R-Hayes Twp.), provides \$41.8 million in matching funds for 17 land acquisition projects and 68 land development projects. One change added by the House in May prohibits trust fund monies from being expended on properties for large-scale renewable energy.

The new law took effect on Oct. 7, 2025.

Fees extended

State fees that were set to sunset (expire) on Oct. 1, 2025, were extended in early October and also moved with the budget. Safe Drinking Water Act fees for training and certification for individuals to become certified operators of a public water supply were extended until Oct. 1, 2029, under Public Act 29 of 2025. Additionally, certain fees including wastewater and storm water operator training and certification fees, stormwater discharge fees, surface water discharge permit fees and Great Lakes shoreline permit application fees under the Natural Resources and Environmental Protection Act were also extended to Oct. 1, 2029, under PA 30 of 2025.

Both statutes were effective on Oct. 7, 2025.



Legislative lowdown

A look at critical bills MTA is following as they move through the legislative process. Watch for updates in MTA's weekly newsletter, *Township Insights*.

SBs 6 & 7: Employment practices—Provides employer requirements for payment of wages and fringe benefits, and provides penalties for violations. *MTA monitoring.*

SB 16: Farmland—Allows relinquishment of portion of farmland from agreement or easement to make boundaries more regular. *MTA neutral.*

SB 23 & HB 4081: Land division—Authorizes municipalities to increase the number of parcels resulting from division (four splits to 10 splits). *MTA monitoring.*

SB 46: Water supply—Regulates mobile home park water delivery systems. *MTA monitoring.*

SB 80 & HB 4084: Transportation—Provides criteria and funding, including grants or loans to local road authorities, for noise abatement measures. *MTA supports.*

SB 81 & HB 4070: Indigent Defense Commission—Expands Michigan Indigent Defense Commission Act to include youth. *MTA monitoring.*

SB 82: Public records—Creates new act to allow judges to request a public body not publicly post or release certain information concerning the judge or judge's family members. *MTA monitoring.*

SB 86: Social services boards—Allows elected officials to serve on a county social services board. *MTA neutral.*

SB 110: Property tax exemptions—Provides for a homestead property tax exemption for the surviving spouse of an emergency first responder killed in the line of duty. *MTA monitoring.*

SB 120: Elections—Modifies process for voting without identification for election purposes to include proof of identity and proof of state residency. *MTA monitoring.*

SB 129: Open Meetings Act—Provides for remote meeting participation of certain non-elected public body members with disabilities. *MTA neutral.*

SB 145: Employment—Prohibits an employer from seeking or asking about certain information about a job applicant's compensation history and credit history. *MTA monitoring.*

SB 161: Workers' compensation—Extends the presumption of causation of

heart and respiratory diseases to certain members of police, fire and public safety departments. *MTA opposes.*

SB 192: Property taxes—Provides for the freeze of taxable value for primary residences of certain senior citizens. *MTA opposes.*

SB 240 & HB 4699: Term of office—Modifies term of office start date for township officials to Dec. 1. *MTA neutral.*

SB 246 & HB 4393: Landfills—Increases fees and surcharges for the disposal of solid waste, hazardous waste and naturally occurring radioactive material (TENORM), and limits certain disposal wells and TENORM disposal. *MTA supports.*

SB 247 & HB 4389: Hazardous waste—Provides for injection well disposal fee. *MTA supports.*

SBs 248-256: Water utilities—Creates water rate affordability program and shutoff protections. *MTA monitoring.*

SB 271: Open Meetings Act—Revises provisions of Open Meetings Act relating to virtual attendance and participation of members of public bodies at public meetings. *MTA monitoring.*

SB 278 & HBs 4539-4540: Housing—Modifies and expands the Housing and Community Development Fund to make financing available to middle-income households. *MTA supports.*

SBs 280-281: Recreation Passport—Makes state Recreation Passport fee mandatory for all vehicles, and modifies park passes for Recreation Passport and nonresident motor vehicle. *MTA monitoring.*

SB 285: Marriage—Modifies persons authorized to solemnize marriage to include township supervisors. *MTA supports.*

SB 288: Open Meetings Act—Modifies grounds for going into closed session when a public body consults with its attorney. *MTA supports.*

SB 292: Property taxes—Provides property tax exemption for principal residence of individuals 70 years of age and older. *MTA opposes.*

SB 319: Collective bargaining—Requires minimum staffing levels within a bargaining unit to be a mandatory subject of collective bargaining. *MTA opposes.*

SBs 416-417: Bottle deposit law—Provides for a referendum to expand the bottle deposit law, earmarks funds and provides for the revenue distribution. *MTA monitoring.*

SB 423: Property taxes—Modifies sunset on certain delinquent tax payment reduction and foreclosure avoidance programs. *MTA monitoring.*

SB 427: Open Meetings Act—Modifies remedies for civil actions against a public body, including court costs and attorney fees. *MTA opposes.*

SB 441: Stormwater utilities—Creates a new act that provides for municipal stormwater utilities. *MTA supports.*

SB 442: Property taxes—Modifies property tax exemption for certain nonprofit housing property. *MTA monitoring.*

SB 468: Elections—Prohibits use of electronic voting systems that contain certain parts or equipment. *MTA monitoring.*

SBs 484-485: Property taxes—Amends existing authority for land bank funding to increase property tax exemption time period from five to eight years and add all parcels foreclosed and sold at auction or claimed under the right of first refusal. *MTA opposes.*

SB 581: Tax increment financing—Modifies definition of downtown district to include separate and distinct geographic areas in a business district if the municipality is located on the mainland and one or more islands and a body of water is between the two separate and distinct geographic areas. *MTA supports.*

SBs 597-598: Marijuana—Places limit on number of marijuana retailer and medical marijuana provisioning center licenses. *MTA monitoring.*

HB 4006: Local preemption—Prohibits exclusion of commercial wedding or similar events in agricultural zones. *MTA opposes.*

HB 4014: Property tax assessments—Exempts transfer of ownership of certain real property to certain individuals from uncapping of taxable value upon transfer. *MTA neutral.*

HBs 4027-4028: Zoning preemption—Eliminates zoning exemptions for large-scale renewable energy facilities and repeals PA 233 of 2023. *MTA supports.*

HBs 4049-4050: Chickens—Allows and requires Generally Accepted Agricultural and Management Practices be developed for rearing of egg-laying chickens in residential areas. *MTA monitoring.*

HBs 4079-4080: Special assessments—Reinstates and expands special assessment deferment program, and modifies the income eligibility cap. *MTA supports.*

HB 4118: Drains—Provides special assessments for levy against state Department of Natural Resources lands. *MTA supports.*

HB 4137: Speed limits—Modifies determination in accordance with traffic engineering practices. *MTA supports.*

HBs 4311-4312 & SBs 559-561: Revenue Sharing Trust Fund—Establishes a “Revenue Sharing Trust Fund” and dedicates a portion of general sales tax revenue to the fund for the purpose of distributing to townships, cities, villages and counties. *MTA supports.*

HB 4328: Appropriations—Provides supplemental appropriations for emergency response funding. *MTA supports.*

HB 4338: Local government—Creates Sanctuary Policy Prohibition Act. *MTA monitoring.*

HB 4342: Revenue sharing—Provides for withholding of revenue sharing payments to townships, cities and villages for enactment and enforcement of certain sanctuary policies. *MTA monitoring.*

HB 4411: Environmental protection cleanup—Provides cost recovery for removal of damaged vehicles and debris. *MTA supports.*

HB 4433: Labor—Protects adverse employment action for emergency responder when absence from work due to respond to an emergency. *MTA monitoring.*

HBs 4443-4444: Property tax exemption—Exempts disabled veterans from property tax and creates specific tax exemption based on percentage of disability without local reimbursement. *MTA opposes.*

HB 4583: Property tax/elections—Limits all millage elections to November ballot. *MTA opposes.*

HB 4707: Elections—Prohibits ranked choice voting procedures. *MTA monitoring.*

HB 4731: Fireworks—Allows local ordinances regarding fireworks in certain circumstances. *MTA supports.*

HB 4757: Local government financing—Modifies financing requirements for investment of surplus funds of political subdivisions. *MTA monitoring.*

HB 4763: Public employees—Modifies definition of “public safety officer” in Public Safety Officers Benefit Act to include certain medical examiners and part-time firefighters. *MTA monitoring.*

HBs 4787 & 4788: Personal property taxes—Provides a personal property tax exemption for certain utility personal property and creates a specific tax on said personal property. *MTA opposes.*

HB 4799: Property taxes—Requires the postmark date to be determining date when property taxes are paid and other communications and notifications are provided by taxpayer. *MTA opposes.*

HB 4801: Property taxes—Exempts a qualified residential child day care from collection of property taxes. *MTA opposes.*

HB 5057: Housing—Mandates director of the state Construction Code Commission to discuss and recommend modifications to construction code to allow for triplexes, quadplexes, five-plexes or six-plexes in certain residential structures. *MTA monitoring.*



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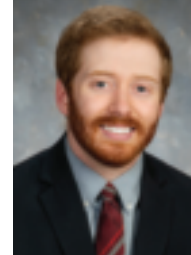
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Financial stewardship: Transparency and trust in township budgets

In Michigan's townships, financial stewardship is more than just balancing the books—it's about building trust, ensuring accountability and securing the long-term sustainability of local government. Each elected township official plays a vital role in managing public funds. Yet, the complexity of municipal finance and the increasing scrutiny from residents demand a renewed focus on transparency and proactive financial governance.

Why financial stewardship matters

Townships are responsible for local services such as elections and property assessments, and provide many additional essential programs and services including fire protection, parks and recreation, and much more. These services are funded primarily through property taxes, state revenue sharing and fees. When financial operations are opaque or poorly managed, it can erode public confidence and hinder service delivery.

Transparency in budgeting and financial reporting allows residents to see how their tax dollars are being spent. It also empowers township boards to make informed decisions, prioritize community needs and plan for future investments. In an era of rising costs and limited revenue growth, financial stewardship is not optional, it's foundational.

Common challenges

Many township officials face challenges such as: limited financial training among board members, outdated accounting systems that hinder real-time reporting, infrequent public engagement in budget processes, and lack of performance metrics tied to spending decisions. These issues can lead to inefficiencies, missed opportunities for grants or partnerships, and even financial mismanagement.

Strategies for improvement

When faced with a challenge, there are always strategies for improvement.

Board-level financial training—Township boards should invest in regular financial education. Understanding fund accounting, millage rates and capital planning helps elected officials make better decisions and ask the right questions.

Performance-based budgeting—Instead of simply rolling over last year's budget, townships can adopt performance-based budgeting. This approach ties funding to outcomes, encouraging departments to set goals and measure results.

Enhanced public reporting—Publishing easy-to-read budget summaries, dashboards and financial statements online increases transparency. Some townships have adopted interactive platforms that allow residents to explore budget data visually.

Citizen engagement—Hosting budget workshops or town hall meetings gives residents a voice in financial priorities. It also helps demystify the budgeting process and build trust. Such workgroups or meetings must be held in compliance with the Open Meetings Act, during a regular or special meeting.

Internal controls and audits—Strong internal controls, such as segregation of duties, regular reconciliations and independent audits, protect public funds and ensure compliance with state laws.

The role of technology—Modern financial software can streamline operations, improve accuracy and support transparency. Cloud-based systems allow for real-time tracking of expenditures and revenues, while digital dashboards can make financial data more accessible to both officials and the public.

A shared duty

Financial stewardship is a shared duty among all elected township officials. By embracing transparency, investing in education and adopting best practices, Michigan's townships can strengthen public trust and ensure that every dollar serves the community effectively. In doing so, they not only meet today's needs but also lay the groundwork for a resilient and responsive local government.

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.



Empowering local government

Best practices for records management

Good records management is good government. Following best practices for records management will help townships efficiently retrieve records, prevent lost or misfiled documents, document or validate transactions and decisions, produce records required by a court order or Freedom of Information Act (FOIA) request, and resume township services in the event of a disaster.

Effective records management practices include:

- Filing systems for both traditional and electronic records that facilitate fast and easy retrieval of records
- Consistent implementation of record retention requirements
- Selecting appropriate storage media for records
- Destroying confidential information in a manner that ensures it cannot be reconstructed

The state Department of Technology, Management and Budget's Records Management Services (DTMB RMS) provides expertise and assistance to local government agencies with managing records and information in an effective, cost efficient and legally compliant manner. The following includes a primer from RMS to help empower townships to improve the management of their records.

Records management laws

Records management is not just good for township operations and public service—it's the law for Michigan government agencies. Several Michigan laws address records management:

- The FOIA defines a public record as "A writing prepared, owned, used, in the possession of, or retained by a public body in the performance of an official function, from the time it is created." Basically, if information is recorded on any medium, and if it documents the work of a government agency, it is a public record.
- The Management and Budget Act (Public Act 431 of 1984; MCL 18.1284, *et seq.*) prescribes the responsibilities of RMS, as well as the responsibilities of government employees to manage records.
- The Michigan History Center Act (PA 470 of 2016; MCL 399.801, *et seq.*) states that public records can only be destroyed with the authorization of an approved retention and disposal schedule. (MCL 399.811)
- MCL 750.491 of the Michigan Penal Code establishes misdemeanor penalties, including fines and jail time, for destroying a public record without the authorization of an approved schedule.



The clerk works with the board to manage township records

MCL 41.65 says, “The township clerk of each township shall have custody of all the records, books, and papers of the township, when no other provision for custody is made by law. The township clerk shall file and safely keep all certificates of oaths and other papers required by law to be filed in his or her office, and shall record those items required by law to be recorded. These records, books, and papers shall not be kept where they will be exposed to an unusual hazard of fire or theft. The township clerk shall deliver the records, books, and papers on demand to his or her successor in office.” The clerk is charged specifically with keeping certificates of oaths, township board minutes, board of review minutes, detailed accounting records and other records. In addition to keeping records belonging to his or her office, the clerk is also charged with custody of all other township records, books and papers when no other provision for custody is made by law.

MTA Legal Counsel believes that clerks can maintain custody of township records without actually having *physical* custody of every record produced by the township. The law

makes a distinction between the duties of having “custody” versus “filing” records and papers. This suggests that clerks and the township can have custody of a record without that record being filed in the clerk’s offices or other township offices. Township records can be stored where they will be needed most often. MTA strongly recommends that the township board adopt a policy regarding access to files, taking into consideration the reason for access.

Other township offices have specific recordkeeping assigned to them. The supervisor is specifically charged with keeping the assessment roll and keeping the clerk’s and treasurer’s bonds on file. The treasurer shall keep all records pertaining to the deposit of township money, and must keep an accurate account of the township money receipts and expenditures in a book that complies with the state treasurer’s uniform accounting requirements. It is important for all township officials with recordkeeping responsibility to be aware of the retention periods.

Records and retention

Not all records are equal. There are some records townships must keep, such as records that document official functions, as defined in the FOIA. There are some records townships do not need to keep, such as:

- **Transitory records**—Records relating to township activities that have temporary value and do not need to be retained once their intended purpose has been fulfilled.
- **Non-record materials**—Recorded information that is not needed to document the performance of an official function. Non-records include drafts, duplicates and reference documents.
- **Personal records**—Records that document non-government business or activities.

MCL 399.811 of the Michigan Historical Commission Act requires the establishment and use of retention and disposal schedules by local governments. These schedules are legal documents that define the retention periods for records and authorize the destruction of public records. Internal policies cannot legally authorize the destruction of records—only an approved schedule can. Records not listed on a schedule are by default permanent because there is no authorization to destroy them. All schedules are reviewed and approved by an agency representative, Records Management Services, Archives of Michigan and the State Administrative Board.

There are a wide variety of government records. It does not matter which:

- **Tool** is used to create the records (Microsoft products, like Word, Excel, Access, Outlook, Teams, pen and paper, social media platform, camera, scanner, etc.)
- **Format** the records are in (paper, microfilm, electronic documents, databases, photographs, digital images, voice mail, audio and video recordings, instant messages, email messages, etc.)
- **Location** where the records are stored (office cubicles, file cabinets, off-site storage, network drives, OneDrive,



MTA Legal Counsel believes that clerks can maintain custody of township records without actually having *physical* custody of every record produced by the township. The law makes a distinction between the duties of having “custody” versus “filing” records and papers. This suggests that clerks and the township can have custody of a record without that record being filed in the clerk’s offices or other township offices.

SharePoint, CD/DVDs, electronic document management systems, cloud, external drives, websites, etc.)

Schedules are generally written using format-neutral language, so the retention period is applicable regardless of the format of the records. Terms like, “records,” “documents,” “files,” and “folders” are used in both paper and electronic environments.

Types of schedules

There are two types of schedules that are used in Michigan: general schedules and agency-specific schedules.

General schedules cover records that are common to a particular function and cover records that are common to a particular type of local government agency, such as a township clerk or a school district. However, general schedules may not address every single record that a particular agency may have in its possession.

Any record that is not covered by an approved general schedule cannot be destroyed without the authorization of an approved “*agency-specific schedule*.” Agency-specific schedules only address the unique records of the agency named on the schedule, and may not be used by another agency. Agency-specific schedules always override general schedules.

The *Michigan Township Record Retention General Schedule No. 10* was adopted by the State of Michigan as the official township record retention schedule. Townships do not need to take any formal steps to adopt it. Several sections of the General Schedule No. 10 have been revised and adopted as separate general schedules based on program areas, such

as law enforcement, fire/ambulance departments, libraries, elections, clerks and treasurers. These schedules supersede the *General Schedule No. 10* and the content no longer applies in these areas.

Townships are free to retain documents longer than the schedule requires without notifying the State of Michigan. However, if a township decides to use a retention period for any documents that is **shorter** than that required by the official schedule, the township must develop its own entirely new record retention schedule. This schedule must be reviewed by local legal counsel and approved by RMS, the state Archives and State Administrative Board.

General Schedule No. 10 and other adopted schedules provide for the disposition of most records created and/or maintained in township offices. Township officials may destroy or transfer these records upon the expiration of the retention periods assigned without submitting a list of items to be disposed of to the state. However, any record not contained in *General Schedule No. 10* or not having a statutory retention period may not be disposed of without submitting a list as required by MCL 399.811, or securing an amendment to the appropriate record retention schedule. If a local government agency has records that are not covered by an approved general schedule, they must prepare and submit an agency-specific schedule to RMS. Instructions and forms are available online.

For a copy of the schedules, visit MTA’s “Records Management and Retention Schedules” webpage on michigantownships.org (access in the “Answer Center” under the “Member” tab; login is required) or michigan.gov/recordsmanagement.

Did you know?

According to State of Michigan Records Management Services:

- 40% of records in offices have met their retention period and should be disposed.
- 30% of records in offices are needed for on-site reference activities.



Compliance

RMS does not audit agencies to confirm compliance with retention and disposal schedules—it is the township board’s responsibility. Retention and disposal schedules are only useful if the township uses them to apply retention. A township board could designate one or more persons to review the office’s records (paper and electronic) regularly to identify which to keep and which to destroy.

Townships also need to ensure that their line of business computer applications, like specialized databases, can identify when data can be purged, and adopt policies for routine disposal of data when a retention schedule allows

for that record information to be disposed of. Applying retention saves space, saves money and improves retrieval of information.

Townships do not always have possession of all their records. Some records may be maintained by a service provider instead, such as information technology staff, cloud service providers, contracted vendors, etc. These records are still the property of the township and must be maintained per the applicable retention and disposal schedule. The township is responsible for ensuring these records are retained in compliance with the schedule, and should review their contract or service agreement to ensure that it references the retention period from the schedule, defines the frequency of the record disposition process, establishes a process for suspending destruction for legal holds, and ensures that the destroyed records cannot be recovered, reconstructed or released.

Disposition methods

Retention and disposal schedules identify which disposition method is approved at the end of a record's retention period: destruction or preservation. Destruction is the complete obliteration of records so they cannot be retrieved or accessed. Preservation is the transfer of records with historical value to the Archives of Michigan for permanent preservation. Michigan law authorizes the state archivist to choose the disposition method, not the agency.

Defensible disposition

Once the retention period ends, records need to be disposed of in a defensible manner to ensure that no legal issues arise. What makes the disposition process defensible? Procedures that ensure the correct records were accurately identified as being eligible for disposal, and disposal activities were authorized, documented and implemented according to reasonable, transparent, predictable and consistent procedures and quality controls.

Archives of Michigan

Not all records get destroyed at the end of their retention period. Some records have permanent and historical value. The Archives of Michigan is responsible for the identification and permanent preservation of public records that document significant government and cultural activities. Schedules identify which records must be transferred to the Archives of Michigan when the township no longer needs the records to support its business processes. Transferring the records is a legal obligation—these records cannot be destroyed.

While less than 5% of government records are archival, all townships have the potential to produce archival records. Historically significant public records document how government operates, protect the rights of citizens, and document society or important events. Townships can contact the state Archives at (517) 335-2576 or govarchives@michigan.gov for assistance with transferring records.

Tips for organizing your records



- Good organization is the responsibility of each member of the township team
- File cabinets and computers do not necessarily mean that records are organized!
- Filing systems should be:
 - Easy to use
 - Used consistently
 - Easy to purge, without reviewing individual documents
- Large/thick files
 - May need sub-folders to separate document types, for example: applications, licenses, case-related correspondence

Designated filing systems

Public records should be stored in a designated “system of record,” according to recordkeeping rules established by the township to promote consistency. Records are the property of the township, not individual officials or employees. Township records should be stored in shared filing systems, instead of individual user accounts or workspaces. Independent storage of records wastes resources, reduces accessibility and increases risk.

The township board, working with other officials, department heads and staff, is responsible for designating the filing system for the township business, processes and activities. Redundant (more than one copy), obsolete (past their retention period) and trivial (junk mail) documents can be deleted to reduce clutter of non-essential documents. Organized records are easier to retrieve. When all the records of a particular service, area or process are kept together, township officials and staff need only look one place to find the document they need to the answer to their question. Decentralized storage makes the search and retrieval process more difficult and increases the risk that the information found will be incomplete.

Electronic records

Records management laws do not require that records be retained in specified formats. Townships can decide which format they want to keep their official records in: paper or electronic. Townships are not required to create and retain paper versions of records that are created electronically. Townships are encouraged to follow consistent recordkeeping practices, select the format and ensure everyone is keeping records in the same way. Note: It is important to verify that the laws, regulations and policies governing township activities do not have unique requirements.

Electronic records are dependent upon the specific technology to be accessed and used. However, technology continues to change in unpredictable ways and that change causes older technology to become obsolete and older records to become unusable. Permanent and long-term electronic



Retention and disposal schedules can help and protect townships, but they are only useful if the township uses them to apply retention. A township board could choose to designate a records management coordinator to facilitate routine clean-up activities for the office.

records (those that need to be kept for more than 10 years) will probably need to be migrated to remain accessible and usable, while records that are kept for less than 10 years can generally be stored in their original format for the full retention period. Migrating electronic records to new file formats must be done carefully because each migration has the potential to change the record and the record's integrity.

It is not possible to anticipate most of the technology that will exist in the future, so the goal must be to keep electronic records accessible for the next generation of technology that is coming. Preservation planning should focus on a 10-year timeframe, which is more realistic and manageable than a 100-year or permanent timeframe.

Scanning paper records and destroying the original

Under the Records Reproduction Act (PA 116 of 1992, MCL 24.401, *et seq.*), townships can convert paper records to digital images. However, the scanning activities must be performed in compliance with the state's *Technical Standards for Capturing Digital Images from Paper or Microfilm* (effective Aug. 15, 2005). The paper can be destroyed and the digital images can be used as the official records **only** if the standards are followed. Compliance with these standards ensures an acceptable reproduction of the original that can be used in a court of law as evidence. The state maintains a master contract for document imaging services that townships may use; those that use this state contract receive free consulting services from RMS. Contact dtmb-imagingservices@michigan.gov for more information.

Note: Municipal construction documents have special requirements; see MCL 24.402a, "Reproduction of

construction documents; electronic or digital file format; requirements; disposal or destruction of certain construction documents; definitions," for additional information.

Improve your township's recordkeeping

Does your office have disorganized records? Trouble finding records? Too much stuff? Is the recordkeeping situation frustrating for your fellow officials or township employees? If records are not managed properly, the result can be chaotic. There are many steps townships can take to improve their recordkeeping practices.

Step 1: The township board is responsible

The township board is ultimately responsible for addressing records management, working with one another, department heads and employees to ensure a proper system and that all individuals following proper, consistent recordkeeping responsibilities. Officials and employees should not be making independent decisions about where records are kept and how they are organized. Promoting the regular maintenance of records will prevent the unnecessary and unorganized growth of records. It will also reduce operational costs and legal risk exposure, while improving productivity and overall morale.

Step 2: Records management training

There are numerous resources and training opportunities for both township officials and employees to ensure proper records management and good recordkeeping. In addition to MTA records management resources (*see page 25 for details*), state Records Management Services offers a wide variety of guidance documents and training, including free on-demand videos covering a range of topics, a *Local Government Records Management Manual*, and additional assistance offering insights on organizing files, naming files, cleaning up files, scanning, email management and more (available at michigan.gov/recordsmanagement).

Step 3: Records management coordinator

While the township clerk is statutorily required to "have custody" of all township records, this doesn't mean that the clerk must have physical custody for every township record or that they are automatically responsible to all records retention responsibilities. A township board could choose to designate a records management coordinator responsible for coordinating all records management procedures and activities for township offices, departments or services. This could be assigned to the clerk, as an additional, non-statutory duty. Note that this function is separate from the duties of the FOIA coordinator, though the same person may also hold this role.

Step 4: Review retention and disposal schedules

Retention and disposal schedules list the records series created and maintained by a township, define retention periods and authorize the destruction of records. Records not listed in any schedule are by default permanent because

Strategy for records reorganization



- Adopting a new filing system will not happen overnight
 - Appoint a point person or team to develop new procedures and promote adoption of the new filing system
- **New system:** From-this-day-forward implementation
 - Develop procedures for consistent use
 - Pick a start date for the new system
 - Build new recordkeeping habits and refine rules
- **Old system:** Clean-up is a separate project
 - Wait six to 12 months to clean up old system
 - Develop new habits first
 - Clean-up will be easier!

there is no authorization to destroy them. In the rare case of a township developing an agency-specific or revised schedule, it should review the schedules to ensure the list of records is accurate and comprehensive, and that retention periods meet the township's needs and can be implemented. Schedule revisions can be submitted to RMS.

Step 5: Set recordkeeping expectations

The township board sets expectations about who is responsible for recordkeeping and how records will be managed, following statutory requirements for specific township offices, as well as identifying where records will be stored (aka "system of record"), establishing recordkeeping rules that promote consistency, and ensuring compliance with records retention and disposal schedules.

Step 6: Designate filing systems

Records can be stored in a lot of places, but some storage locations are more appropriate for storing official records than others. The township board is responsible for designating the filing system that will be used for each business process or activity, and each township department should use the same system. When selecting a storage location, officials should consider how accessible the location is to the people who need to use it, whether the location can support the retention periods of the records, how records can be retrieved for FOIA requests, and how secure the location is, especially if the records contain confidential information.

Step 7: Establish recordkeeping rules

Each designated filing system needs recordkeeping rules that address how the records are organized, how to identify essential documents, establish naming conventions, create check-out/check-in procedures, and reflect standard operating procedures for the township's operation or process. RMS has many resources on its website, including a *Tip Sheet: Recordkeeping Rules* and *Tool: Filing Rules Template*. They are designed to help townships document their filing rules for the different types of records they maintain. Documenting the filing rules should promote consistent recordkeeping practices.

Step 8: Retention schedule compliance

Compliance with records retention and disposal schedules reduces costs and legal liability. Answering the following questions will help townships comply with approved schedules: Are the records listed on a schedule (general or specific)? Does the retention period meet the township's administration needs and legal obligations? Does the schedule match the organization chart? Does each official or employee know how long to keep records? Does the office clean up its records regularly? Who is responsible for maintaining the shared filing system? Are historical records transferred to the Archives of Michigan? Are confidential and sensitive paper records destroyed in a secure manner?

Step 9: Plan a clean-up day

A scheduled "Pack It Day" can kick-start a record clean-up and initiate a routine clean-up habit. Select a date and clear everyone's calendars of meetings for the day. Distribute information to officials and staff to help people plan ahead (use the RMS tip sheets or clean-up orientation presentations). Make sure clean-up occurs in both shared and individual storage locations, as well as physical and electronic storage locations.

Maintaining the public trust

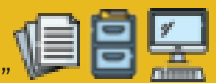
Maintaining township records is a public trust. These records are created by the township at public expense to serve the township's residents. Good records management benefits both township residents and officials through increased efficiency and effectiveness, and through knowledge that public documents are preserved to reflect township operations, decisions and information—its heritage and history—for the future.

DTMB Records Management Services

with contributions by MTA staff

For more information, contact (517) 335-9132 or recordscenter@michigan.gov, or visit michigan.gov/recordsmanagement.

MTA resources available



- Our "Records Management and Retention" webpage includes additional background, as well as links to statutes, various retention schedules, and more. We also link to the state Records Management Services website and its "Records Management Guidance" page. Access via the "Answer Center" under the "Member" tab on michigantownships.org (member log-in is required).
- MTA's Online Learning Center (learn.michigantownships.org) has numerous on-demand webinars, including "Practical Approaches to Records Management," "Preventing Chaos: How to Manage Records," "Cloud Chronicles: Digital Records Management," and more. (Bonus! Most webcasts are half-off during the month of November!)
- The "Public Records" chapter of MTA's *Policy Matters! Using Board and Administrative Policies to Govern Your Township* publication dives into and includes samples on records management, digital files and email retention, record storage and maintenance, and more. Purchase your copy on the "Store" on MTA's website, calling (517) 321-6467, ext. 231 or emailing tonia@michigantownships.org. Cost is \$42 for members, \$60 for non-members.

‘We must never forget them’

Township becomes Michigan’s newest Purple Heart Community

It started with a simple—but heartfelt—request.

At its April 9, 2025, meeting, the **Oxford Charter Township** (Oakland Co.) board received a request from resident Darrin Hafeli to pursue becoming a Purple Heart Community. A Purple Heart medal is awarded to U.S. service members who are injured or killed during combat. Hafeli, who served in the U.S. Army from 2001 to 2013 and was stationed in both Iraq and Afghanistan, received a Purple Heart in 2011.

Following the April meeting, township Communications and Grants Manager **C.J. Carnacchio** began researching the process to become a Purple Heart Community. He later met with Hafeli and Chuck Haskin, a Vietnam War veteran and member of North Oakland Veterans of Foreign Wars (VFW) Post 334, to discuss how to proceed.

To become a Purple Heart Community is a relatively simple process, Carnacchio said, requiring the municipality’s governing body to approve a resolution designating the community as such. After reviewing several other resolutions, Carnacchio crafted a two-page resolution using a combination of facts regarding the Purple Heart’s history and information specific to Oxford Charter Township, including the fact that the township lost 44 community members in the U.S. Civil War, World Wars I and II, and Vietnam War.

The resolution was presented to the township board at its June 11 meeting, where it was unanimously approved before

a packed audience. The board formally adopted the resolution to officially designate the township as a “Purple Heart Community” to “honor the service, sacrifices and valor of the Purple Heart recipients who have defended our freedoms, ensured our security, liberated oppressed peoples around the world and toppled tyrannical regimes,” the resolution read.

The resolution noted that Oxford Charter Township “hopes that becoming a Purple Heart Community will remind current and future generations that the price of freedom was paid for by real people with real families. We are free because of the military men and women who answered the call and never made it home. We are free because of the wounded warriors who still bear battle scars. Both groups of Purple Heart recipients knew the price of liberty and both were willing to pay it. The Charter Township of Oxford salutes you.”

Hafeli, a 1996 Oxford High School graduate and member of American Legion Walter Fraser Post 108, was in attendance at the June meeting, and showed his Purple Heart to board members. “If you were wounded or killed, this is what the military sends you or your family,” he said. “I was lucky. It was presented to me. Many of my friends had the award presented to their families.”

Outgoing Commander for the State Department of Michigan’s Military Order of the Purple Heart Ron Allen



Photos by C.J. Carnacchio

was also in attendance at the meeting and provided a history of the Purple Heart and its significance.

That night, the township was presented a Purple Heart flag by the Military Order of the Purple Heart. It now flies beneath the American flag in front of the township hall.

“Many paid a hefty price for the freedoms we enjoy today,” said Supervisor **Jack Curtis**. “We must never forget them. We must do everything we can to salute those who lost their lives and those who returned home bearing the scars of war. Becoming a Purple Heart community allows Oxford Township to show its gratitude every day.”

‘To remind current and future generations’

The township is undertaking additional efforts to share the new designation—and the honor it conveys—with the community. In addition to the Purple Heart flag at the township hall, Carnacchio is working with the Road Commission for Oakland County and Michigan Department of Transportation to have six aluminum “Purple Heart Community” signs placed along roads in the township. Four will be placed on county roads and two along M-24, the state highway that runs through the township. North Oakland VFW Post 334 and the Military Order of the Purple Heart are splitting the cost to create and install these road signs.

For years, Oxford Charter Township has celebrated Memorial Day with a ceremony in its Centennial Park, followed by a parade and another ceremony at Ridgelawn Memorial Cemetery. Next year, the township plans to expand its veterans’ events by working with the American Legion and VFW to organize a ceremony to celebrate Aug. 7, which is National Purple Heart Day.

According to the Military Order of the Purple Heart, Oxford Charter Township is the 10th Michigan township to become a Purple Heart Community, joining **Armada Charter, Bruce, Chesterfield Charter, Clinton Charter,**

Lenox, Ray, Richmond and Washington Charter Townships (Macomb Co.), and **Clinton Township** (Lenawee Co.).

When asked if he would encourage other townships to consider taking steps to become a Purple Heart Community, Carnacchio said, “Absolutely! Every day, in small and large ways, we exercise the essential freedoms guaranteed to us by the U.S. Constitution. We’re so used to them that, unfortunately, we often take them for granted. Becoming a Purple Heart Community reminds us that brave people paid for those freedoms, some with their blood, others with their lives. The freedoms we hold dear didn’t come cheap.”

Curtis echoed that sentiment. “In my opinion, every single township in Michigan should vote to become an official Purple Heart Community,” he said. “All of us are already Purple Heart Communities, with or without the designation, because everything local government does—conducting public meetings, holding free elections, encouraging public comment, debate and participation—wouldn’t be possible if not for the profound sacrifices made by the veterans who received one of the military’s highest honors.”



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