

Michigan Township Focus

OCTOBER 2019

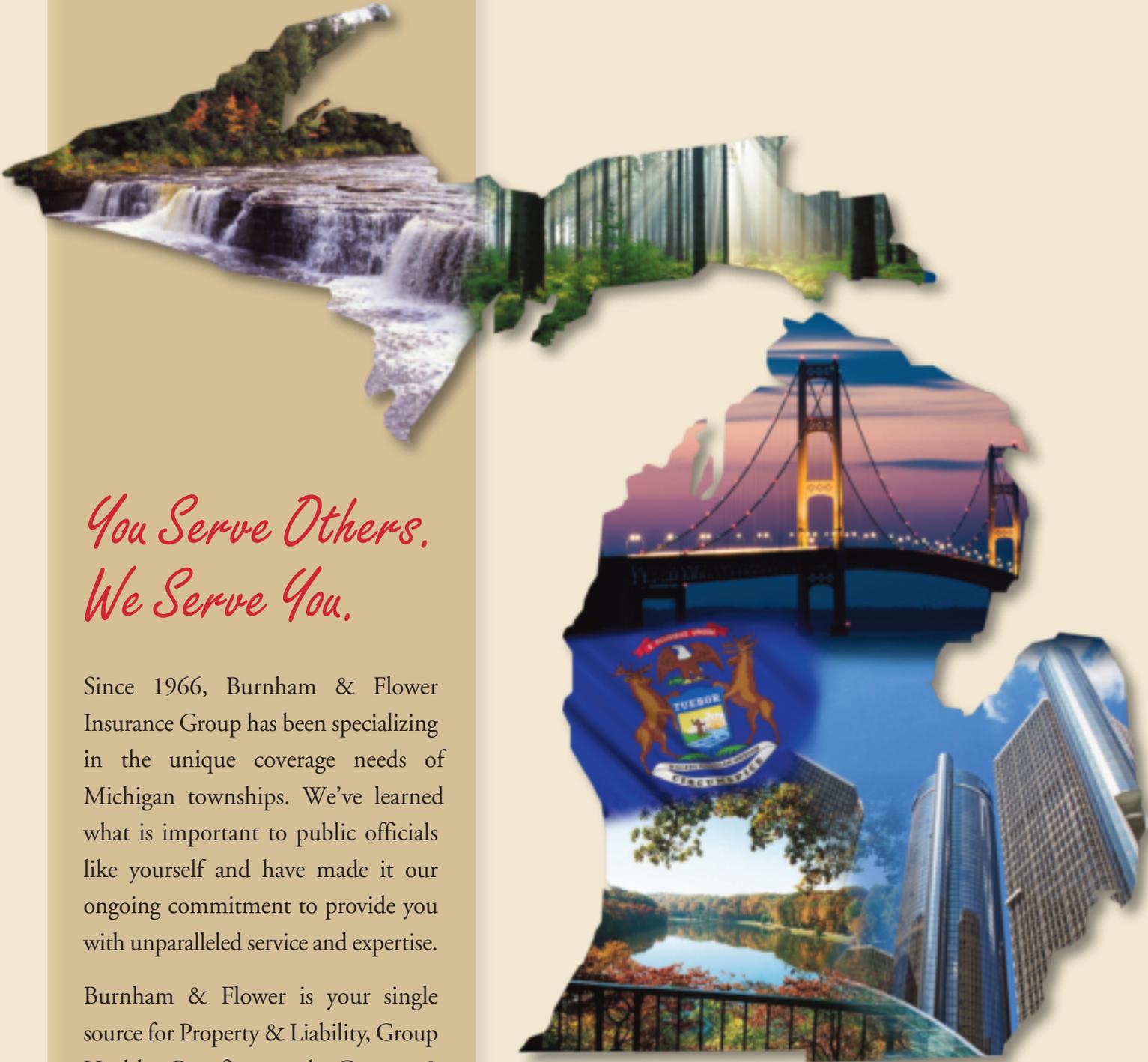
OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

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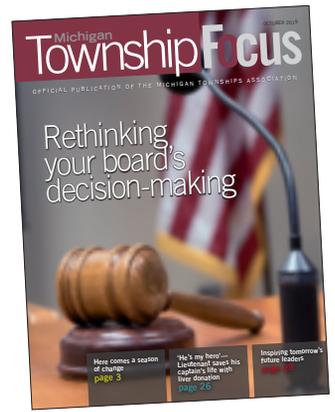


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MTA Official Publication of
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mission statement

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



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Here comes a season of change

The summer is done but we seem to still have plenty of good weather to work on the fall chores. Sparty is back taking on all comers, the Big House is packing them in again, and pigskins and brats are trading hands all over the rest of the state.

As of time of press, our **legislators** are back in session working with **Gov. Whitmer** to finalize the state budget before the end of the state's fiscal year and beginning work on road funding. MTA's government relations team is actively engaged on numerous other key bills and developing legislation that impact your ability to govern. There are a number of bills that attempt to preempt local zoning authority, including the permitting and location of sand and gravel mines as well as requiring that short-term rentals be allowed in residential areas. Road funding and reform measures are also a priority as we work to gain additional funds at the local level. Tax exemptions and PFAS/drinking water standards are also legislative issues at the forefront. Look for updates on these and other issues impacting your township in MTA's weekly and monthly e-newsletters—*Insights* and *Voice*. We appreciate your engagement with legislators on MTA positions as you are able to share the local impact firsthand. MTA will be coming to you soon for help informing your own legislators on these upcoming issues. As always, it is much better to build a relationship or warm it up again *now* before we need your outreach in urgency.

Board decision-making is a challenge for many of our townships—ranging from being too contentious, drawn out or uncertain on one hand or seemingly too harmonious and quick on the other. Some boards are experiencing great internal divisions over topics such as marijuana, leaving their members to wonder whether past collegiality will ever return. Turnover in seats may set new voices challenging norms and board culture. In other communities, years may pass without serious disagreement or critical questioning over both routine

decisions and new ones. Our cover article this month explores such situations and considers strategies and useful methods for achieving responsible, civil discourse leading to decisions informed by gathering full facts and reaching out broadly for stakeholders' input. If this paragraph described the state of affairs in your township, we hope this article and the related MTA workshops and webcasts available to you will be helpful.

We celebrate in this issue the latest award of MTA's **Robert R. Robinson Scholarships** to outstanding young students preparing for a career in public administration. Encouraging bright new entrants into the world of Michigan public policy and leadership must be a priority for ensuring quality government in the future. MTA is proud to do our part to build these cohorts and support their interest in joining in our work. In the next months, we will have an exciting announcement regarding adding to the scholarship's funds. Here's a hint: You can book on many of us contributing a small amount each that in aggregate will help many more students in the coming years.

By the time you read this, **MTA President Jeff Sorensen**, many of our **Board members**, our **MTA experts** and I will be on our way to hopefully see you at one of our ***On the Road* regional meetings**. It is not too late to register. We expect **dozens of Expo vendors** and a total of **more than 700 of your fellow township officials**. You can get reconnected with neighboring leaders and get updated on key issues well before we meet for Conference.

Finally, I am constantly struck by how giving of your time, energy and initiative our township officials and employees are. In this issue, we spotlight a young man among us whose **selfless decision** set a high bar of generosity for all of us to aspire to.

Go [insert the color/team of your choice here]!!!!

Neil Sheridan

ASSESSING NEWS & INFO

Updates from the State Tax Commission

New State Tax Commission (STC) resources and information are noteworthy for townships and their assessors.

New assessing reform web resource

The STC has created a new Assessing Reform Overview website with guidance and resources on Public Act 660 of 2018, which overhauled Michigan's assessing system last year. Among the information and links on the site—available at www.michigan.gov/statetaxcommission under “Property Assessing Reform”—are:

- What is property assessing reform?
- What can local units do to prepare for property assessing reform?
- Designated assessor
- Noncompliance scenarios

The STC will be continuously updating this website with information regarding assessing reform. Township officials or assessors with any questions concerning assessing reform can email AssessingReformQuestions@michigan.gov.

Villages within two townships can request assessment by one township

Prior to assessing reform, the assessment of a village located in two townships was required to be completed by both townships. However, with the enactment of PA 660, a village located in more than one township may now request approval from the STC to have the assessment within the village combined and completed by one of the townships.

The change requires the receiving township to agree to do the work, and the township board must approve a resolution to combine the assessing of property before the village can seek approval from the STC. For additional information, townships can view a new Q & A document and Form 5689 (*Application for State Tax Commission Approval of Village Assessment*) on www.michigan.gov/statetaxcommission.

Creating one assessing district is *optional* and not a mandated change. It does not affect townships where a village is located solely within one assessing district.

Online certification renewal system announced

A new online certification renewal system (CERTS) will allow assessors to log in to the STC's website to review continuing education hours, update personal information, update assessor of record information, pay online and print certificates at home. As a part of the implementation, the STC announced that it was setting up each certified assessor in the system using the email address on file with the STC.



OVERSEAS AV

Pending postal issue could impact overseas, military voters

The United States has issued its intent to withdraw from the Universal Postal Union (UPU), a compact involving numerous countries to receive and deliver each other's mail and govern postal rates that countries charge. If the withdraw does indeed take place—which could occur effective Oct. 17—the U.S. reportedly would seek bilateral agreements with countries individually to accept and deliver our mail. There is the potential for the possible withdrawal to impact delivery of both incoming and outbound international mail.

As noted in the Sept. 13 issue of MTA's *Township Insights*, among the potential impacts is on military and overseas voters (MOVE), according to the state Bureau of Elections. While the deadline to send absentee voter (AV) ballots to MOVE voters for the Nov. 5 election has passed, election administrators may wish to consider the following in preparation for future elections:

- Review your list of military and overseas voters and prepare a communications plan. Requesting and returning ballots earlier could help avoid problems caused by mail delays.
- Ensure new military and overseas voters know about their option to email or fax the federal postcard application, which will allow them to register to vote and request an AV ballot.

Watch MTA publications for additional information on the issue as they become available.

IDENTITY THEFT PROTECTION

Shortened Social Security numbers to be allowed on W-2s

The IRS recently issue a final rule that will allow employers—including townships—to shorten Social Security numbers (SSNs) on Form W-2 wage and tax statements. The rule is an effort to help protect people from identity theft. The use of truncated SSNs is allowed—but is not mandatory—beginning in 2021.

Under the regulation, SSNs or other tax identification numbers (TINs) can be masked with the first five digits of the nine-digit number replaced with asterisks or XXXs in the following formats:

- ***-**-1234.
- XXX-XX-1234.

To ensure accurate wage information is reported to the IRS and the Social Security Administration, the rule does not allow truncated TINs on W-2 forms to be sent to those agencies. W-2 instructions will be updated to reflect these regulations.

The applicability date of the rule was delayed to apply to W-2 forms that are required to be furnished to employees after Dec. 31, 2020, to allow employers to decide whether they wish to implement the change.

LOCAL UPDATES FROM ACROSS MICHIGAN

Township happenings

Orion Charter and Independence Charter Townships (Oakland Co.), along with Easterseals Michigan, recently hosted a grand opening celebration of the Miracle League of North Oakland inclusive baseball field. The celebration began with opening ceremonies, followed by a game with children paired with “buddies,” and concluding with fireworks, a live band and giveaways.

Harrison Charter Township's (Macomb Co.) Dave's Sweet Tooth received a \$50,000 performance-based grant for facility upgrades and new packaging equipment to create a more streamlined production process. The company will also invest money and create new jobs at its existing facility. Dave's Sweet Tooth was founded in 2011 and purchases Michigan-sourced products like sugar, cherries and bourbon.

Thornapple Township (Barry Co.) recently held a groundbreaking ceremony for a new amphitheater on the Thornapple River bank. The new event venue, sponsored by the Middleville Downtown Development Authority, will be available to showcase the talents of local artists and musicians. The audience will now be able to enjoy views of the river as they enjoy the entertainment.

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



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Member input sought on 2020 MTA Policy Platform

MTA members play an important role in shaping the Association’s legislative policy—both by voting on the MTA Legislative Policy Platform at the MTA Annual Meeting each year and also by providing suggestions and input for consideration by our legislative policy committees.

MTA is seeking your input for the 2020 Policy Platform. The deadline for submissions for consideration for MTA’s 2020 Legislative Policy Platform by the MTA Legislative Policy and Resolutions Committee is **Monday, Dec. 2**. Proposed policies are reviewed by MTA committees for word selection and legality, and to ensure they conform with the Association’s overall goals and objectives.

The proposed policy platform for 2020 will be presented for membership approval at the 2020 MTA Annual Meeting, to be held Thursday, April 30 in conjunction with the 67th MTA Annual Educational Conference & Expo at the Grand Traverse Resort in **Acme Township** (Grand Traverse Co.).

View MTA’s 2019 Policy Platform on MTA’s website, www.michigantownships.org, under the “Advocacy” tab.

Contact the MTA Government Relations Department at (517) 321-6467 or email legislation@michigantownships.org with suggestions or questions.



In memoriam

MTA Honorary Life Member **Donna Cootware** passed away in September at the age of 89. Donna served **West Branch Township** (Dickinson Co.) for 25 years, five years as clerk and 20 years as supervisor. She joined the MTA Board in 1978, representing MTA District 2 for 10 years.

MTA’s Online Township Salary Survey

Enter your township’s information TODAY!

- See results immediately in the survey with On-Demand “pop-up” reports.
- Download PowerPoint presentations of easy-to-read charts.
- Download township-specific data in an Excel spreadsheet format.
- Instantly filter any of the reports based on population, county, total taxable value, hours the hall is open, fire or medical runs, water or sewer customers and more...

Any township board member or the manager/superintendent can access the survey to enter data or get reports.



Log in to the members-only section of www.michigantownships.org, and select “MTA Township Salary Survey Launch Page” on the “Answer Center” Menu.

Recognizing Angie Merryfield for 20 years of service to MTA

A point of pride for MTA is the longevity of many of our staff—we have numerous staff members who have served the Association for decades. One of those was honored recently for her 20 years of service to MTA.

Finance Assistant **Angie Merryfield** joined MTA in August 1999, first holding the position of part-time account clerk. She later became the voice members first heard when calling the MTA office when she became the full-time receptionist. She moved to the position of records assistant before becoming finance assistant seven years ago. In that role, she processes financial transactions, including accounts payable and payroll, and assists with the annual audit and budget. MTA Annual Conference attendees know Merryfield's face well, as she helps to staff the registration center each year.

A resident of Mulliken, Merryfield served as deputy treasurer of **Chester Township** (Eaton Co.) for seven years, until 2000.

Merryfield said, "It has been a pleasure serving Michigan's townships for the past 20 years. I am inspired by the dedication of Michigan's local leaders, as well as that of my colleagues, the MTA staff, who work to serve them every day."

Thank you, Angie, for your years of service to MTA and Michigan townships!

mta events | October

- | | |
|----|---|
| 1 | MTA On the Road regional meeting, Thompsonville |
| 2 | MTA On the Road regional meeting, Big Rapids |
| 3 | MTA On the Road regional meeting, Kalamazoo |
| 8 | MTA On the Road regional meeting, Gladwin |
| 9 | MTA On the Road regional meeting, Alpena |
| 10 | MTA On the Road regional meeting, Gaylord |
| 16 | MTA On the Road regional meeting, Chelsea |
| 17 | MTA On the Road regional meeting, Frankenmuth |
| 22 | MTA On the Road regional meeting, Houghton |
| 23 | MTA On the Road regional meeting, Harris |
| 24 | MTA On the Road regional meeting, St. Ignace |

profile



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which has served the state for more than 130 years, is focused on the triple bottom line—People, Planet and Prosperity—as it provides clean, affordable, reliable energy to homes and businesses in every county in Michigan's Lower Peninsula.

Earlier this year, the company announced a Clean Energy Plan to meet Michigan's electricity needs with 90 percent clean energy resources by 2040.

The plan will tap clean energy sources such as wind and solar, optimize customer demand to produce the right amount of power, and provide innovative solutions to our energy challenges. That means leveraging new tools such as energy efficiency, demand response and battery storage.

Consumers Energy created the Clean Energy Plan after listening to customers who said they were concerned about issues such as air quality, water management and greenhouse gas emissions. And customers can play a key role in the plan's success by participating in a wide variety of programs designed to save energy and money.

From using more efficient light bulbs and appliances to powering air conditioners at the optimal times or subscribing to a community solar program, there are many ways to help create a new energy future for Michigan.

The Clean Energy Plan protects the environment we all cherish by eliminating the use of coal to generate electricity by 2040 and reducing carbon emissions by 90 percent. And it's designed with the flexibility to meet challenges and technological changes we'll inevitably encounter in the years to come.

Consumers Energy is working with customers to seize a once-in-a-generation opportunity to protect the planet, empower people and help Michigan prosper.

To learn more about Consumers Energy and its vision for Michigan's energy future, visit www.MICleanEnergy.com

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OCTOBER

By 7 Notice of voter registration for Nov. 5 election published. One notice required. (MCL 168.498)

Clerk shall post and notify the secretary of state of hours the clerk's office will be open on Saturday or Sunday or both immediately before the election to issue and receive absentee voter ballots for Nov. 5 election. (MCL 168.761b)

Clerk shall post and notify secretary of state of any additional locations and hours the clerk will be available to issue and receive absentee voter ballots for Nov. 5 election, if applicable. (MCL 168.761b)

15 The assessor reports the status of real and personal industrial facility tax property to the State Tax Commission (STC). (MCL 207.567(2))

Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. (MCL 207.666)

Qualified local governmental units report to the STC on

the status of each exemption granted under the Obsolete Property Rehabilitation Act. (MCL 125.2794)

The assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in the local unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. (MCL 207.783(2))

21 Last day to register in any manner other than in-person with the local clerk for Nov. 5 election. (MCL 168.497)

Deadline for payment to municipalities from the Local Community Stabilization Authority. Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100 percent in December. (MCL 123.1357(8)(a) and (c))

22 through Nov. 5. In-person registration for Nov. 5 election with local clerk with proof of residency. (MCL 168.497)

25 Write-in candidates file Declaration of Intent forms for Nov. 5 election by 4 p.m. (MCL 168.737a)

By 29 Notice of Nov. 5 election published. One notice required. (MCL 168.653a)

31 October apportionment session of the county board of commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on taxable valuations. (MCL 211.37)

Deadline for submission of New Personal Property PA 328 of 1998, Obsolete

Property PA 146 of 2000, Commercial Rehabilitation PA 210 of 2005, Neighborhood Enterprise Zone PA 147 of 1992, Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the STC. Applications for the above exemption programs received after Oct. 31 shall be considered by the commission contingent upon staff availability.

Public accuracy test for Nov. 5 election must be conducted by local election commission. (R 168.778) Notice of test must be published at least 48 hours before test. (MCL 168.798)

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

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

ANSWER: D

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

—Township Supervisor



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NOVEMBER

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

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

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

Electors may obtain an absentee voter ballot for Nov. 5 general election via first-class mail until 5 p.m. (MCL 168.759)

4 Electors may obtain an absentee voter ballot for Nov. 5 election in person in the clerk's office until 4 p.m. (MCL 168.761)

5 On or before Nov. 5, the supervisor shall notify the 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))

Election.

Emergency absentee voting until 4 p.m. (MCL 168.761)

Election Day registrants may obtain and vote an absentee voter ballot in person in the clerk's office or vote in person in the proper precinct. (MCL 168.761)

6 Clerk delivers results of Nov. 5 general election to county clerk by 11 a.m. (MCL 168.809)

7 Boards of county canvassers meet to canvass the Nov. 5 election by 9 a.m. (MCL 168.821)

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

27 On or before Nov. 28. Nov. 28 is a holiday. Treasurer gives county treasurer a bond* of running to the county in the actual amount of county, state and school taxes. (MCL 211.43(2))

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

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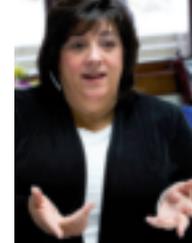
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Is there a state manual that details the internal controls a township must use?

Yes. An important resource for all township board members is the Michigan Department of Treasury's *Uniform Accounting Procedures Manual*, which is available on the state's website, www.michigan.gov/treasury (search for "Accounting Procedures Manual"). You can also access the manual on the members-only side of MTA's website under the "Answer Center" tab in the "Resource Toolkits" link after logging in.

The following are edited excerpts from the manual listing minimum internal controls that must be in place in every unit of government in Michigan. The manual discusses these procedures in greater detail:

Required basic accounting records or computerized equivalent

- The Uniform Chart of Accounts
- Controlled numbered official receipts
- Controlled numbered official checks
- A detailed receipt journal
- A detailed disbursement journal
- A general ledger (The minimum requirements are discussed in detail in the various chapters of the manual.)

Receipts

- Numerically controlled (printer pre-numbered) three-part official receipts with the name of the township printed on the receipt must be issued for all receipted payment.
- Receipt books issued to other departments must be accounted for numerically.
- The use of "dime store" receipts is strictly prohibited.
- "Cash," "check" or "credit card" as the method of payment must be indicated on the receipt.
- The receipt must identify the individual receiving payment.
- The receipt must allow for immediate revenue account classification in conformance with the Uniform Chart of Accounts.
- Checks must be restrictively endorsed at the point and time of collection.
- When possible, someone other than the person who writes receipts or posts the accounting records must be

responsible to verify that collections received in the mail are properly receipted.

- When possible, collections must be reconciled by an individual not involved in the receipt process.
- Tax collections must be received by the treasurer or a person designated by the treasurer.

Bank accounts and deposits

- All deposits are to be made intact. Intact means that the deposit must include the checks and cash received for a specific numerical sequenced receipt group.
- Deposits must be made timely and reconciled to official receipts.
- Deposit tickets must list checks, by name or number and amount.
- All bank accounts must be in the name of the township and the township treasurer. Use of the township's tax ID number should be strictly controlled by the treasurer.
- Tax collections must be deposited in a separate bank account in the name of the treasurer with copy of the deposit receipt given to the clerk for entry into the township's accounting records.
- All bank accounts should have an ending date of the end of each month.
- Bank signature cards should be kept current and the authorized signers limited.

Disbursements

- Dual signatures are required for all checking accounts (except the separate tax collection checking account). The dual signatures **MUST** be the clerk (or deputy clerk) and the treasurer (or deputy treasurer).
- The separate tax collection bank account statutorily only requires the signature of the treasurer. However, the treasurer must provide the clerk with copies of all checks written so the clerk can enter the information into the township's accounting system.
- Appropriate documentation (supporting invoices) must be attached for all disbursements.
- Original bills, not copies, must be used for documentation.
- All disbursements must be approved by the township board prior to disbursement. The township board may establish a formal policy to authorize payments prior to approval to avoid finance or late charges and to pay appropriated amounts and payroll (including related payroll taxes and withholdings). This policy must

be very limited and a list of payments made prior to approval must be presented to the township board for approval.

- Checks should not be returned to the originating office for distribution.
- Bank accounts must be promptly (within the month following the bank statement date) reconciled by an individual not involved in the receipt/bank deposit process. In small units of government when segregation of duties is not possible, a second official must review the reconciliation.
- Adequate security must be provided over unused checks.
- Checks must NOT be signed prior to being completely filled out.
- All functions (i.e., deposit, write checks, issue checks, reconcile account) regarding a checking account should NOT be performed by the same individual.
- Numerically controlled, pre-numbered checks must be used.
- Actual checks must be returned to the township (record retention requirement). Under the Records Media Act, electronically stored checks should meet this requirement.



How do we know if our internal controls are in compliance with state standards?

Internal controls are measured by the township's auditor as part of the annual or biannual audit and reported to the Department of Treasury when the audit is filed. The auditor is required to report any deficiencies in internal control other than segregation of duties and preparation of financial statements. If the deficiencies are significant, the Department of Treasury may request the township to provide a corrective action plan for improving any deficiencies reported. Failure to improve the deficiencies may result in withholding of the township's state revenue sharing check. If this local unit does not receive statutory revenue, the Department of Treasury may elect to deny or revoke qualified status under the Revised Municipal Finance Act (possibly preventing your local unit from being able to borrow money) or subject the local unit to an audit performed by Department of Treasury auditors at the expense of the local unit.

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



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Legislative lowdown

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

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

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

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

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

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

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

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

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

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

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

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

SB 104 & HB 4179: Open Meetings Act—Allows additional remedies for noncompliance to include attorney fees and allows a one-year window during which civil actions may be brought. *MTA opposes.*

SB 431: Local preemption—Prohibits local regulations of certain conditions under zoning ordinance for mining permit approval. *MTA opposes.*

SBs 518-519: Transportation—Provides for the allocation of federal aid funding to MDOT and directs non-federal aid funds to local road agencies. *MTA monitoring.*

SB 520: Transportation—Clarifies pavement warranties for construction and repair. *MTA monitoring.*

SB 521: Transportation Funding—Requires local road agencies to identify funding sources for new roads including maintenance when adding new infrastructure or planned developments. *MTA monitoring.*

SB 522: Transportation—Establishes a local road agency advocate to the Transportation Asset Management Council to advocate for local road agencies. *MTA supports.*

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

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

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

HB 4091 & SB 319: Neighborhood Enterprise Zones—Modifies eligibility requirements to qualify as a rehabilitated facility. *MTA supports.*

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

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

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

HB 4268 & SB 163: Broadband personal property exemption—Creates a personal property tax exemption for new broadband equipment that resolves lack of broadband service. *MTA opposes.*

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

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

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

HBs 4554-4563: Short-term rental—Creates the Short-term Rental Promotion Act requiring registry of short-term rentals and retains local zoning authority. *MTA supports.*

HB 4691: Municipal stormwater utilities—Creates a new act to provide for and authorize a fee for municipal stormwater utilities. *MTA supports.*

HB 4692: Drains and sewers—Specifies rainfall levels and what constitutes a sewage system defect for liability for overflow or backups. *MTA supports.*

HB 4750 & SB 400: Lead—Requires testing and disclosure of lead in water systems. *MTA monitoring.*

HB 4800: Transportation funding—Allocates a portion of revenue from vehicle registration fees to township, city or village where registrant resides for road funding. *MTA supports.*

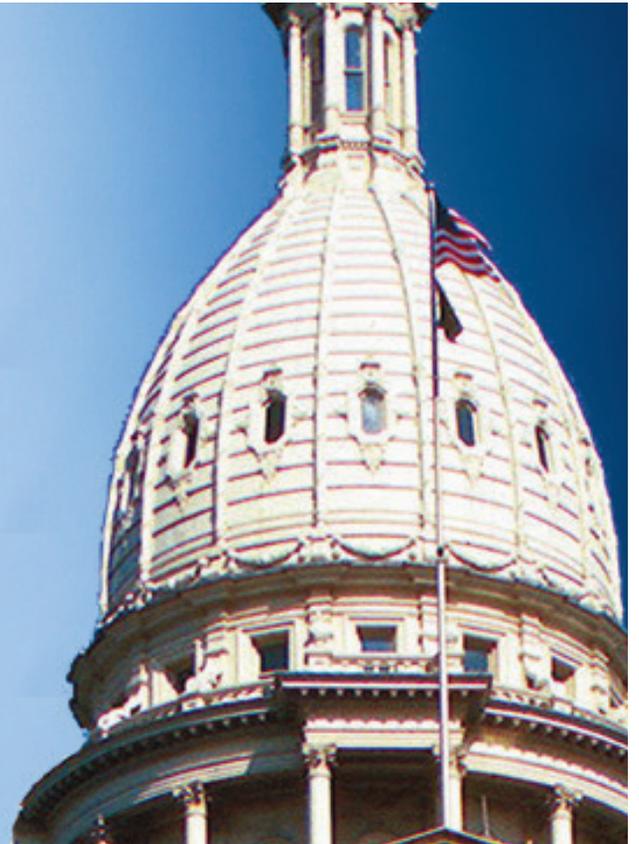
HBs 4963-4964: Transportation funding—Allows a county, city or township to ask voters to create a local gas tax and/or a local add-on to their driver registration fees. *MTA supports.*

HB 4965: Transportation funding—Modifies allocations for certain expenditures by county road agency for primary and local roads to provide more flexibility. *MTA supports.*

HB 4971: Transportation—Requires the Transportation Asset Management Council to evaluate roads throughout the state for “right-sizing” and to work with local road agencies to ensure infrastructure is not overbuilt. *MTA monitoring.*

Save the date

**Be here.
Be heard.
Be engaged.**



MTA's 2020 Capital Conference February 26 | Lansing

Join MTA and fellow township officials for this important event where you will learn about legislative issues impacting townships, and have the opportunity to meet with state decision-makers and legislators. Look for registration details in upcoming issues of *Township Focus* and MTA e-newsletters, and on www.michigantownships.org.

Rethinking your board's decision-making

Karen Rosa is quick to laugh when asked if running township board meetings is what she expected when she was first elected to serve **Long Lake Township** (Grand Traverse Co.). Now, more than 30 years later, while her board has grown from five members to seven, she considers herself lucky to have a cohesive board that is able to come to decisions without conflict.

There are many things that Rosa, and elected officials in every township, do to have successful meetings. These tricks of the trade can be easily done to help move decision-making forward and ensure each board member is on the same page, with an understanding of the goals of the meeting. These steps can help avoid surprises, build consensus, and ensure everyone has the same facts for each decision—big and small—that impacts your community.

In other words, successful decision-making is something that needs to be planned for ... it doesn't just happen.

Find your vision

Developing a vision is one way to define the future for your township. Where do you see your township in 10 years? What would you like it to be? Is that the same hope and opinion of others on your board, and in your community?

Agreeing to an overall common vision can be a first great step in building a strong foundation for a board willing to work together. Leadership is forward thinking and having a vision conveys to each elected township official, as well



as township residents and the business community, that the board—and its leadership—has an eye toward the future. The vision is the dream, the aspiration for the future of the community. It may not even be something that will be realized during your time on the board, but what you are hoping for in the township’s future.

For Long Lake Township, Rosa said her board found that inspiration and vision in the open spaces in their scenic, lake-filled northern Michigan community. “We’ve been very fortunate to have acquired some open space areas in our township over the last several years,” Rosa said. “That is part of our vision—to preserve these areas for future generations.”

While there may be different ideas on how to achieve your community’s vision, it puts a marker “on the map” and helps direct the next actions needed toward building a strong environment for making decisions to help that vision become a reality.

A mission as a blueprint

Creating a township mission statement goes hand in hand with making sure that each board decision is viewed through the lens of ensuring the township’s desired future is realized. A successful mission statement not only generates an initial consensus of the board members, but—like a stated vision—it also conveys to the general public what the township board stands for and tries to accomplish with each of its decisions.

This continuing education article and accompanying self-assessment are worth 2.0 elective credits in MTA’s Township Governance Academy. See page 22 for details.



OBJECTIVE

To optimize township board decision-making by identifying tools to reach consensus on decisions, and understanding barriers to reaching the best possible decision.

CORE COMPETENCIES

- Communicates effectively
- Listens attentively
- Possesses vision, especially relative to the township’s needs or potential
- Possesses effective policy-making skills and decision-making skills
- Utilizes consensus-building techniques

Examples of township mission statements

Bridgewater Township (Washtenaw Co.)

To provide our constituents a people-focused approach to public service built upon the simplicity and efficiency of rural government where all public bodies work closely together to be more responsive to the public's needs.

Clay Township (St. Clair Co.)

We protect, preserve, promote and improve the quality of life in our community by providing leadership and services reflecting the pride, values and vision of Clay Township.

Cascade Charter Township (Kent Co.)

Cascade Charter Township is committed to serve the public by providing the finest community services possible with respect, efficiency and integrity.

Long Lake Township (Grand Traverse Co.)

It is the mission of Long Lake Township to provide for the health, safety, and well being for all citizens of Long Lake Township by providing municipal leadership dedicated to sound fiscal management, protection of the natural and historic environmental resources, and to preserve and enhance the features that make Long Lake Township unique to improve the quality of life for present and future generations.

Ross Township (Kalamazoo Co.)

The mission of Ross Township is to:

- *Provide a safe environment in which to live*
- *Maintain and enhance the rural character and quietude of our community*
- *Protect all the natural resources*
- *Respond to the needs of the township with respect and concern*
- *Uphold and enforce the local, state and federal laws*

Wells Township (Delta Co.)

Wells Township's mission is to provide a community with the quality of life that its citizens have grown to expect and are accustomed to in the Upper Peninsula. To provide a healthy and safe environment for the residents and citizens who live, work and play in our community.

Does your township have a mission statement? It should. A mission statement is not just hyperbole—it is a proclamation of your township's core purpose and priorities. If your board doesn't have a mission, take the steps toward creating one. It can inspire and create a sense of unity among board members.

A powerful mission statement is succinct, understandable to the general public, inspires a commitment to quality and excellence, and reflects a consensus of the board and staff. It should make clear the township's purpose(s) which are measurable, attainable and practical. It can turn a board into a team, following the same rules with the same expectations in place.

A mission statement clarifies:

- Who benefits from achieving the mission?
- What is the vision? Does the mission work toward that vision?
- What is being focused on to achieve the mission?
- Who is responsible? Is there accountability (and to whom)?
- How is success measured?

There is really no wrong way to create a mission statement. It can be as detailed and short as your board wishes it to be; it can also be as creative (and as flexible) as you need it to be. The important thing is that you all agree to it and it means something to you, your board members and your community. It is a flag in the ground, proclaiming not only what you believe in, but what you aim to do on the board and for your township. Consensus on fundamental purpose and priorities—expressed in a mission—can help to transform your board into a more cohesive team with improved decision-making.

With an agreed-upon vision and mission, a board can work to move their agenda more proactively, maybe even taking on broader local or regional issues, like job creation or serving an aging population. When a board is unified, decision-making can become easier since everyone will feel on the same page (thanks to the mission) and working toward the same goals (thanks to the vision).

Success through an agenda

While not required by statute, the agenda is perhaps the single most important factor for a successful board meeting. It is the plan for the meeting, and ensures everyone—both board members and the public—knows what is being discussed and when.

A policy should be in place for who, how and when the agenda is compiled, and each board member should have the opportunity to request an item be placed on the agenda. All board members should receive both the agenda and additional materials well in advance of the meeting. The expectation is that the information is reviewed ahead of time—not that the

envelope is opened for the first time while sitting at the board table.

Wells Township (Delta Co.) Supervisor **Matthew Jensen** says that very practice is what contributes to making his monthly board meetings successful.

Jensen, who assembles the agendas, distributes them to all board members the Thursday before their meetings, held the third Wednesday of each month. He said he includes any important information that may be needed to help make a decision right in the agenda. For example, if a road issue will be debated by the township board members, the agenda may include an estimate for the work right along with it.

Jensen says that giving the board members their packet a week early allows them to do any additional research they may want to do on an item. The information is there to be used—not gathered—during valuable meeting time.

“All board members know the who, the whys, and the status of any unfinished business,” said Jensen, noting that the agendas are also made available to the public prior to the meetings.

An agenda can become a strategy not just for keeping a meeting going, but making sure everyone is working from the same information. It creates a focus that is also felt in the meeting, where the conversation is more about discussion and decisions.

In Long Lake Township, board members also receive the agenda and a board packet in advance of their meeting, with the expectation that it will be reviewed ahead of time.

“I’ll do the research and include what I feel will be helpful and what might come up that I am not prepared to answer,” noted Rosa, who assembles the agenda and board packets, with the help of the clerk. “I try to think through the subjects ahead of time, so we are totally prepared for anything.”

Deciding together

Group decision-making is simply where multiple people, acting together, analyze problems and issues, consider and evaluate different courses of action, and come up with a solution or plan.



Having the agenda early, along with the facts of the issue at hand, helps board members prepare their discussion points in advance and ensures everyone is working off the same facts.

Sound familiar? Group decision-making takes place on every township board in every township in Michigan. How each comes to that final conclusion is what makes their own board and situation unique. With the facts in front of each of the board members, everyone comes to the meeting prepared and with a vision for what they hope to accomplish.

A critical thing that every board member should remember—especially as new discussions and issues emerge—is the township’s capabilities and capacities. This is not to limit debate and new ideas from emerging, but for grounding the conversation into the realm of what is possible at that time. This can include such points as available finances, competencies, human resources and processes that might need to be introduced or included for a decision.

Having an agreed-upon vision and mission and getting facts in an agenda or as part of a packet before a discussion begins can all help to avoid unnecessary debates. Other issues that can certainly impact board debate such as ongoing personality conflicts or different beliefs (political and otherwise) can turn a situation toxic. It doesn’t help, of course, that the media is drawn to such arguments and finds them newsworthy.

It is important to address these conflicts. This can be done by reminding board members of the mission of the board, discussing the rules of how the board is run (and maybe see if suggestions can help correct issues if someone sees a problem), and making sure that everyone feels they have the capability to be heard.

cover story

Disagreeing is not necessarily a negative thing. A board culture that encourages members to look at issues in the context of their own individual experiences, values and knowledge—and to express their thoughts and opinions—can result in better, more well-thought-out decisions. Having a disagreement—when handled professionally and respectfully—can give both sides an opportunity to find more facts or information while shaping their viewpoint. That could lead to a new solution emerging or creating a strong argument for other board members. The thing to avoid is debating for the sake of debating, or creating a culture of perpetual arguments or disharmony.

What's the difference between healthy debate and a culture of toxicity? For a board that welcomes debate and differing opinions when decision-making, discussions are free of personal animosity, the township's best interests are always paramount, and arguments are focused on logic, reasons and facts.

There are ways to avoid conflict taking over a meeting and distracting everyone from the task at hand. One is identifying the choices in advance around what is possible. These choices can be generated by asking questions like “What could we do?”, “What strategies could we employ?” To set a benchmark for any debate, ask, “What are our alternatives?” and “What are the pros and cons of each of these choices?”

Limiting the information shared among all board members will only sow distrust. Providing all of the information creates a culture of trust and helps ensure decisions that are built around a consensus on what is best for your township.

The challenge, especially around larger decisions, can be focusing on the end result and making decisions that reach the outcomes that positively impact everyone in

the community. The power of Michigan township boards ultimately relies on the citizens in their townships and how successful and effective they see their board. If they see their board as making a positive difference in their lives (and not just another administration for government functions), they will see them as powerful and important.

Strategic leadership (and having a strategic leadership board) is about focusing—together—on the next step that needs to occur. This means avoiding past debates, centering the conversation on the next topic or point that moves the mission and vision forward.

Barriers and biases

A board's decision-making can be constrained by multiple different barriers. Acknowledging these barriers and finding ways to resolve or work around them is another tool to ensure quality decision-making—and overall quality and professional local governance. Some of these barriers may exist in one board member or even across the board.

Some board members may feel constrained by their capability as a township. Called “bounded rationality,” this is seen when decision-makers have felt limited in what they could do in the past, so continue to make decisions in that limited perspective in the present, even when circumstances or scenarios are changed. In other words, why think outside the box now, when you were not able to in the past?

This leads to another barrier—a lack of creativity. This is the safe option—coming from a desire for consensus over rocking the boat or trying something new. A new and creative idea takes more time to plan and organize, while something done in the past can easily be accomplished again and probably has a history of working (or else why would it be considered again?). Since creativity can be seen as more work, it might be more easily dismissed, especially when a board is busy and just wants to find an agreement. Creativity, in other words, challenges order and may not always be encouraged by boards that appreciate or protect the status quo.

When there are no new voices or new ideas, a board might find themselves in a “groupthink” environment, making decisions together in the same way they have always done. Officials might not even realize they are “groupthinking.” There are signs to look for, like if members are critical of ideas outside of the group and prefer to follow the ideas formed in the group.

Another barrier, especially in our divisive world, is politics and the affiliations of different board members. Many times, reminding board members of the agreed-upon mission and an agenda with facts of the matters being discussed can hold off the outside world impacting the important decisions that need to be made for the community.

Four key questions to ask for knowledge-based decision-making

1. What do we know about our constituents—their needs, wants and preferences—that are relevant to this decision?
2. What do we know about legal parameters and requirements relevant to this decision?
3. What do we know about the resources available in the township to address this issue and the township's ability to marshal those resources efficiently and effectively?
4. What are the ethical implications of our choices?

Bonus question: What do we wish we knew, but don't?

Various biases can also exist on the board or with a certain member or members. Biases can take many forms and many times, board members might not realize that the bias is impacting on their decisions. Some examples include:

Confirmation: Focusing on a currently held belief and dismissing evidence or other ideas that might contradict it.

Anchoring: Relying on a belief or accepted piece of information to make other decisions and not seeking out new information.

Halo effect: Allowing a positive impression to influence your feelings about the overall. In other words, if I like a member on a group, it generates a positive feeling for the group and all of the people on it.

Overconfidence: Occurring when someone relies on their own judgement (or gut reaction) as compared to the unique facts in front of them.

Pursuit of perfection: Fearing that you might get it wrong, you spend so much time gathering material that a decision is never made.

Cultural: Having a preconceived belief or assumption related to other cultures.

One way to take on a possible bias is ask some questions that could challenge the fairness of a possible decision. For example:

- Does any choice unfairly benefit one resident over another?
- Are we treating any citizens unfairly by making this decision?

Many different kinds of biases impact decisions. Taking on a bias—both on your board as a whole, as well as in yourself—can be quite difficult, but it is an important undertaking when the aim is to make decisions that are fair to your constituents.

Finding a consensus

To say a decision has a consensus is to state that everyone on the board can agree with the final decision and it will move forward. This may be a “pure consensus,” which means it was

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Board ‘rules of engagement’

developed by the Michigan Townships Association

Rules of engagement must be:

- 1) Appropriate to meeting purpose
- 2) Agreed to by all
- 3) Efficient
- 4) Fair
- 5) Promote public respect

General rules

- 1) Only one meeting—no side conversations
- 2) All viewpoints are valid
- 3) Ideas generated first, evaluated later
- 4) Try to reach consensus—majority vote as last resort
- 5) Decisions will be supported by all members
- 6) Materials will be received in advance
- 7) Each member speaks for established period of time
- 8) Brainstorming—record all ideas
- 9) Manage any war stories and off-track discussions
- 10) Intervene with tact—any group member can act
- 11) Set time limit for each item
- 12) Adopt agenda by _____

Participants

- 1) Prepare by reading; develop points of view, questions and opinions
- 2) Determine your goals
- 3) Take meeting seriously; stay involved, show up on time
- 4) Actively listen
- 5) Know where your point is going before you start—keep comments relevant
- 6) Help chair keep meeting moving
- 7) Obtain recognition from chair before speaking
- 8) Limit remarks to issue being considered
 - a. Ask questions for clarification
 - b. Respect colleagues’ rights
 - c. Explain reasons behind significant decisions
 - d. Raise concerns and objections at meeting, rather than after
 - e. Express disagreement verbally and respectfully
 - f. Don’t spring surprises
- 9) Criticize constructively and in private

cover story



The only place a township board can do its business and make decisions—both routine and complex—is in a public meeting of the township board. This underscores that importance of these meetings, and the decisions and discussions that take place among members at the meetings.

unanimous decision, or it might be a “practical consensus,” a decision, in other words, that board members can accept, even if it isn’t their first choice. The main idea is that the board speaks with one voice, so when a decision is made, it is supported by all board members—even those who did not agree 100 percent.

When determining areas of consensus, there are steps that can help move the process forward. Some questions that can be asked of the board around an issue include:

- Are there any choices we can eliminate?
- Are there any choices that can be combined with others?
- Is there one (or a combination) that we can at least agree upon?
- Is there any additional information that is needed to make a confident decision?

The last question is key, because sometimes there is time for a board to make a decision that they can come to a consensus around. And if there isn’t time, that can be a question as well. The goal should be making the right decision for the township and you should have the capability to take the steps needed to reach that conclusion.

One thing that can help a meeting move forward to a consensus and make sure everyone has a say in the final outcome is creating a series of ground rules that the board will follow for each aspect of a decision process. Don’t be afraid to repeat these rules as needed (*see page 19 for MTA’s sample “Rules of Engagement”*). These can fluctuate based on the topic and differences within each community.

One option to consider in having a discussion on your board is to have more than one possible solution to an agenda topic. If there is only one option available or presented, it creates the illusion that it is either that or nothing. More than one option encourages a discussion on which is the best for the township.

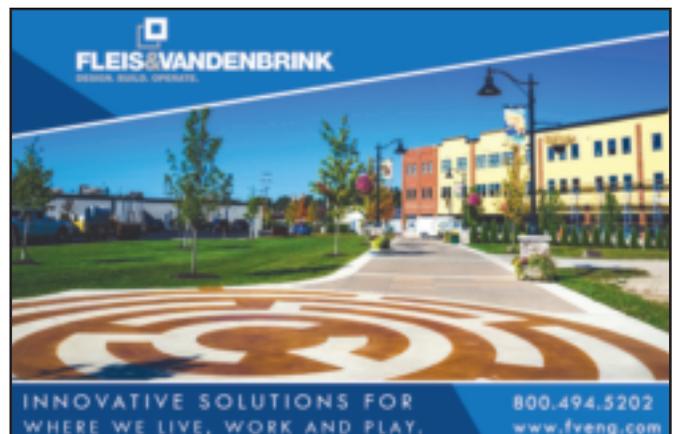
Remember, a board can always postpone a final decision until more information is available. It’s perfectly acceptable to collect more information and facts so the right decision can be made at a future meeting. Sometimes stepping away from a hot topic that is not finding a consensus is a better option. This allows board members to weigh the options and maybe even come back with better information or a more creative idea. In other words, sometimes things can wait for the right time.

Part of coming to a decision is defining the actions that are being agreed upon, the intent of those actions, and deciding who will have accountability for them. The final two steps after making a decision are crafting a motion (which includes background, action and guiding principles), and the deliberation on the motion. Clarity is always important in making a plan and avoiding any confusion of its execution.

There for a reason

When asked what guides his board in making their decisions, Jensen said, “One of the biggest factors is remembering why we’re there and who we represent. And putting ourselves in the average person’s shoes—who we are representing and what would they want?”

Under the Open Meeting Act, the only place that a township board can do its business and make decisions—both routine and complex—is in a public meeting of the township board. This underscores the importance of these meetings, and the decisions and discussions that take place among members at the meetings. It is a time to be focused and professional, and remember one’s duty to their township. In addition to the required public comment period at all meetings, board members should ensure that their public



is aware of the decisions being made at the meetings. This could include:

- Sending out newsletters to your community
- Issuing press releases when a decision is made
- Making agendas readily available on your website or at the township hall

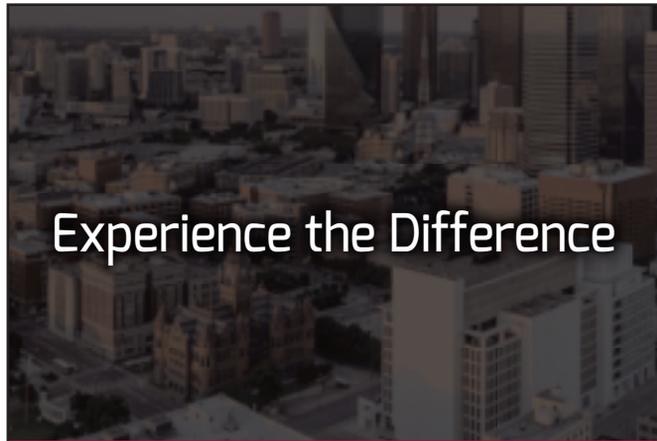
Even if only a few township residents show up at a meeting, township boards need to make their decisions and their arguments as if they are in a room full of residents, for those are the people to whom they are answering and who the decisions will impact.

Every township in Michigan is different, and this is also true in relation to their boards and how they come to decisions for their community. However, there is one fact that is true throughout. Every elected official made the decision to run for public office to make a difference in their township. With the right planning and organizing in place, everyone can stay on the same page to accomplish the same goals—the success and strength of their township.



Scott Southard,
MTA Staff Writer

Candidates in MTA's Township Governance Academy can earn 2.0 elective credits by completing the Continuing Education Self-Assessment on page 22. To learn more about the Academy, visit www.michigantownships.org/members/tga.asp.



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Take your leadership to the next step ...



MTA's Township Governance Academy (TGA) was developed to help you to be a stronger leader in your community.

TGA goes beyond board meetings and budgets, enhancing your leadership skills and motivating you to take on the challenges and opportunities unique to those serving as an elected local official.

TGA offers an in-depth understanding of the governance process, the role of the township and how to lead for success.

**Stronger leaders make
stronger townships.**



For more information, call 517.321.6467
or email tga@michigantownships.org



Continuing Education Self-Assessment

Participants enrolled in the Township Governance Academy (TGA), MTA's credentialing program, may obtain 2.0 elective credits for successful completion of this quiz. (To receive credit, this quiz must be completed by Oct. 1, 2022.) To obtain credit, participants must answer the following 10 multiple-choice questions by circling the correct answer and receive a minimum passing score of 70 percent. The questions are based on content from the article, "Rethinking your board's decision-making," beginning on page 14. There is no charge for MTA members to take the quiz or to obtain TGA credit.

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

TGA Continuing Education—October 2019 Rethinking your board's decision-making

NAME: _____ TOWNSHIP & COUNTY: _____

EMAIL ADDRESS: _____

1. **A township's vision can:**
 - a) Build a strong foundation for a board
 - b) Help tell community what you believe as a board member
 - c) Focus an agenda
 - d) Boost creativity
2. **Your township's mission statement needs to be:**
 - a) A restatement of your vision
 - b) A clear statement of your board's purpose
 - c) An advertisement of what makes your township unique
 - d) A declaration of your area's importance to Michigan
3. **Which question is most beneficial in developing a mission statement?**
 - a) How is success measured?
 - b) What is the easiest option?
 - c) Does this benefit other townships?
 - d) How difficult does this make decision making?
4. **A helpful tip in creating an agenda is to:**
 - a) Allow the public to make changes to it
 - b) Share it on the day of the board meeting
 - c) Include information that helps decision-making
 - d) Prepare only one copy for the board to share
5. **What is not a bias that can impact your board's decision-making:**
 - a) Anchoring
 - b) Halo effect
 - c) MSU vs. U of M preference
 - d) Overconfidence
6. **Effective rules of engagement must:**
 - a) Promote public respect
 - b) Always be the same, no matter the topic
 - c) Include limited time for responses
 - d) Be decided by the supervisor
7. **Which of the following will help your board ensure successful decision-making?**
 - a) An agreed-upon vision
 - b) A mission statement
 - c) An informative agenda
 - d) All of the above
8. **A "pure consensus" is:**
 - a) Determined by a majority
 - b) Decided by the supervisor
 - c) A unanimous decision
 - d) Postponed for a later meeting
9. **"Groupthink" occurs when a governing body:**
 - a) Supports open debate
 - b) Encourages new ideas
 - c) Bases all decisions on past successes
 - d) All of the above
10. **What is a suggestion for informing and working with the public?**
 - a) Limit Q&A to specific topics
 - b) Share agenda prior to the meeting
 - c) Only allow one question per attendee
 - d) Lock the door after meeting begins

Learn more ...

You can learn more about board decision-making with MTA's two-part webcast, *How Boards Make Decisions*, which explores using "knowledge-based" governance to help your board make informed choices with improved outcomes. This fall is the perfect time to check out this eLearning opportunity—and all of MTA's webcasts—with our half-off sale during the month of November. That's right, **all MTA webcasts will be 50 percent off in November!** Turn to the inside back cover for details!



Our auditors asked about our township’s “risk assessment procedures.” What are these?

The township—not its auditors—is responsible for design, maintenance and monitoring of the effectiveness of the township’s system of internal controls. As part of this charge, township management and “those charged with governance” (i.e., the township board) must review the township’s operating environment and utilize “risk assessment” in designing and establishing internal controls. This will help to ensure these controls are effective in mitigating risk of errors or fraud in financial reporting, and safeguard township assets.

For example, townships could consider the following areas for risk assessment:

- Fund balance policy
- Coverage and provider
- Cash management
- Vendor selection
- Grant management
- Property tax settlement
- Financial statement preparation

Risks facing every township could be described in the three following broad categories:

External environment

- Compliance with significant laws and regulations. Examples include Social Security taxes (who should and shouldn’t be covered), compliance with provisions of grants, and other restricted revenue sources.
- Compliance with state and federal labor laws and regulations.

Business processes

- Protection of the township’s assets against fraud or error. For example, internal control over cash to ensure that all township revenues are deposited into appropriate bank accounts.
- Appropriate risk management of township bank accounts and investments to ensure liquidity and protection of principal. Things to consider: Does the board review the financial strength of institutions holding township funds? Does the township consider collateralizing investments or deposits? Is FDIC insurance coverage maximized?
- Controls over adding new vendors to the accounts payable system.
- Insurance coverage is appropriate for the size and diverse nature of township operations and placed with providers with strong financial ratings.
- Procedures and checklist to ensure that monthly, quarterly and annual financial closings and internally generated financial statements are reliable and free of material errors and irregularities.

Information technology

- Policies to ensure that information is properly backed up and secure.
- Password policies.
- Use of non-bandwidth devices to help secure online transactions and banking.
- Security over employees’ and residents’ information, such as bank account and banking routing numbers.
- Proper anti-virus and other protections against spam and malware, and procedures to ensure that all protection programs are updated appropriately.

The Government Finance Officers Association has sample risk assessment procedures and policies that small governments should consider on its website, www.gfoa.org/financial-policy-examples-general-fund-reserves.



How do we get started?

The process should start with a review of your activities:

Financial

- Does the township accept and make payments through electronic means?
- Are all township bank deposits concentrated in the single financial institution?
- Are there areas of deposit or disbursement accomplished solely by a single employee or official, without any review of another?
- Does your township hold funds as an agent for third parties, such as performance bonds, delinquent personal property taxes, and current taxes?

Information technology

- Do you use off-the-shelf software, such as QuickBooks, that operates on a single computer?
- Does your township use a local area network for your accounting and financial applications?
- Are computers that perform key township tasks connected to the Internet?

Township activities

- Does the township have its own police department? Fire department? Code enforcement?
- Are township recreation activities conducted by township contractors or employees? Does the township maintain public parks?

This simple self-review could help you get started with your risk assessment review to address these and other concerns and challenges. The township board, employee’s auditor and attorney can work together to arrive at practical policies and other methods to address these potential risks

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.

upcoming MTA workshop

REGISTRATION INFORMATION

MTA On The Road regional meetings bring knowledge, networking

As an MTA member, you belong to the largest community of local government officials in the state. Don't miss this opportunity to connect with that community, and MTA staff, to discuss the latest issues affecting townships at your *MTA On The Road* regional meeting.

These full-day events provide the inside scoop on issues impacting townships in one day, at one location, near you! Each meeting features a thought-provoking general session, insightful legislative update and afternoon educational sessions on timely township topics. Registration includes continental breakfast, lunch and a mini expo with township vendors.

Afternoon breakout topics include:

The legacy of your leadership—Successful township teams need more than talent, passion and clear roles. Is your board working toward common goals? Have you lost sight of the contributions you wanted to make in your community since you were elected to serve it? Learn strategies for leading agreement around intended outcomes and obstacles, and get tips for working together as a team with a focus on the future of your township.

How do we “fix the d*mn roads”?—Procrastination never made anything better. Like anything else, it's important to have a plan in place for road repairs, both now and for the future. From funding options to road commission relations, we'll offer insights to help your township manage the issues, rather than simply kick the can down the road. Explore right-of-way regulatory authority, road ends at lakes and rivers, as well as road development considerations for private and public roads.

Leaving a positive legacy—Step back from your statutory duties and look at your township through your board's eyes. How does your board plan and prepare for the future? Learn how to create policies and procedures through community engagement that can drive actions today and set the township on a positive path for the future. We'll show you how to use administrative policies and procedures to keep your township running smoothly long after you hand off the baton.

Circle of life—The life cycle of a township asset refers to the stages involved in its management. The cycle begins with acquisition, next comes operation and maintenance, and finally replacement. You should be preparing for the entire cycle as soon as you identify the need. We'll show you strategies for planning and budgeting, and offer insights into considerations for all your township assets. From cemeteries to parks, public buildings to public safety, get tips for optimizing the value of your assets.

Cancellations & substitutions: Written cancellation requests received by MTA two weeks prior to event date will receive a full refund. No refunds will be issued thereafter. You may switch locations at no charge if you notify MTA at least a week in advance; otherwise, a \$25 fee will be assessed. You may substitute another individual from your township for your registration at any time without incurring a charge; please notify MTA of the change.



AGENDA

8:30 a.m.	Check-in, continental breakfast and vendor showcase
9 a.m.	Meeting begins
10:30 to 11 a.m.	Vendor showcase
Noon	Networking lunch
1 p.m.	Breakouts
2:15 p.m.	Refreshment break
2:30 p.m.	Breakouts
3:45 p.m.	Meeting adjourns

MTA On The Road Registration Form

Which location will you attend?

- | | | |
|--|---|---|
| <input type="checkbox"/> Oct 1: Crystal Mountain, Thompsonville | <input type="checkbox"/> Oct. 9: Ramada Inn, Alpena | <input type="checkbox"/> Oct. 22: Memorial Union at Michigan Tech, Houghton |
| <input type="checkbox"/> Oct 2: Holiday Inn, Big Rapids | <input type="checkbox"/> Oct. 10: Treetops Resort, Gaylord | <input type="checkbox"/> Oct. 23: Island Resort Conference Center, Harris |
| <input type="checkbox"/> Oct 3: Delta Hotels Conf. Center, Kalamazoo | <input type="checkbox"/> Oct. 16: Comfort Inn Conf. Center, Chelsea | <input type="checkbox"/> Oct. 24: Little Bear East Arena, St. Ignace |
| <input type="checkbox"/> Oct 8: Riverwalk Place Resort, Gladwin | <input type="checkbox"/> Oct. 17: Bavarian Inn Lodge, Frankenmuth | |

_____	_____
Township	County
_____	_____
Name	Title
_____	_____
Name	Title
_____	_____
Name	Title
_____	_____
Name	Title
_____	_____
Telephone	Email Address

- REGULAR rate***: \$136/person if registered at least five days prior to event.
- ON-SITE rate***: \$156/person if registered less than five days prior to event.

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

# of Persons	Registration Fee	Total
_____	_____	_____
	x	=

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

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

_____	_____
Card #	Expires
_____	_____
Print Card Holder's Name	Signature



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

upcoming MTA workshops

REGISTRATION INFORMATION

November workshops examine meetings, land use and strategic planning

MTA can help your board understand the elements of strategic planning, structure more effective meetings and learn techniques for making sound land use decisions. Join us at the **Bavarian Inn Lodge** in **Frankenmuth** this **November** for one (or all!) of the courses described below:

Nov. 19 from 9 a.m. to 4 p.m.

Defining Your Township's Land Use Future (F-102; 6 credits)

Includes continental breakfast and lunch

Steve Langworthy, land use expert and author of MTA's planning and zoning guidebooks, goes in-depth exploring issues that must be confronted if your township planning efforts are to be successful. Learn the purpose, process and legal requirements of your master plan, and gain insights into a broad range of day-to-day and emerging land use issues.

Nov. 20 from 8:30 a.m. to 12:30 p.m.

Strategic Planning for Townships (B-104; 4 credits)

Includes continental breakfast

Strategic planning is critical to achieving real results in your township. Discover what strategic exploration entails, as well as the voices that must be heard, in order to develop a solid plan that aligns the township's resources and creates favorable outcomes.

Nov. 20 from 1:30 to 5 p.m.

Making Meetings Work (B-105; 4 credits)

Includes lunch served at 12:30 p.m.

We can help you structure your meetings to achieve more in less time, with fewer headaches! Uncover strategies to deal with differences around the board table while staying focused on results. Identify ways your board can define its "rules of engagement" so your meetings will be orderly and productive.



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



Cancellations & substitutions: Written cancellation requests received at the MTA office by Nov. 5 will receive a full refund. No refunds will be issued thereafter. You may substitute another individual from your township for your registration at any time without incurring a charge; please notify MTA of the change. Substitutions are not allowed for registrations made using TGA scholarship funds.

TGA Registration Form

Township _____ County _____

Telephone _____ Email Address _____

Name & Title _____ Land Use Strategic Meetings All

Name & Title _____ Land Use Strategic Meetings All

Name & Title _____ Land Use Strategic Meetings All

Name & Title _____ Land Use Strategic Meetings All

	Early-Bird Rate* By Nov. 5	Regular Rate* Nov. 6-13	On-site Rate* After Nov. 13
Land Use (F-102)	\$ 125/attendee	\$145/attendee	\$165/attendee
Strategic (B-104)	\$ 89/attendee	\$109/attendee	\$129/attendee
Meetings (B-105)	\$ 89/attendee	\$109/attendee	\$129/attendee
ALL SESSIONS	\$303/attendee	\$323/attendee	\$343/attendee

of Sessions _____ Registration Fee _____ Total _____

_____ x _____ = _____

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

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

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

- - -	/
Card # _____	Expires _____
Print Card Holder's Name _____	Signature _____



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

'He's my hero'

Lieutenant saves captain's life
with liver donation

When Lt. **Doug McLiechey** of the **Comstock Charter Township** (Kalamazoo Co.) Department of Fire and Rescue saw on Facebook that his fire captain, **Dale Beauchamp**, needed a liver transplant, he came to the rescue.

"I was on Facebook actually and his daughter Nicole had posted a pamphlet about the live liver donor process," McLiechey recalled. "So I contacted her and [said], 'Where do I sign up?'"

At that time, in late 2018, McLiechey didn't know if he was match, he said. He just wanted to help his boss. He considers the Comstock Fire and Rescue Department to be family.

"We're very close," McLiechey said. "Most firefighters are, but this department ... we're pretty close with each other. So it wasn't really a question."

Immediately, McLiechey went to his own doctor for blood tests. Once he found out that his blood type was the same as Beauchamp's, he knew he was a match. However, he did not tell him—yet.

"I assumed Dale was going to be [like] 'Nope, you're not doing it,'" McLiechey said with a smile. "'Nope, you can't take that much time off,' or 'it's too dangerous.' So Nicole and I talked back and forth [and] made contact with [the University of Michigan Medical Center in Ann Arbor]."

McLiechey said the hospital's initial process was a general health questionnaire. Then, unbeknownst to Beauchamp, he spent a day out at U-M undergoing a medical evaluation, which included additional blood testing.

After that, he told Beauchamp.

"It's emotional for sure," McLiechey said about that conversation. "I see him and then I kind of tear up a little bit. But I don't think of it as important as he does, obviously. I'm just honored to help."

Their surgery took place in early February at the university hospital, where doctors took part of McLiechey's liver and transplanted it in Beauchamp's body. After that, McLiechey's liver began to regenerate on its own.

"My liver grows back," McLiechey said. "I'm healthy. I'm good. With Dale, it's a life or death situation."

Getting a transplant can be difficult, Beauchamp said. Not everyone on the transplant list survives to receive one. And he's grateful McLiechey for helping him.

"Without him, I know where I'd end up going," Beauchamp said. "He saved my life. He's my hero."

When *Township Focus* reached out to McLiechey this summer, he reported that he has had a full recovery and no issues from the transplant. Beauchamp is regularly visiting the University of Michigan for checkups and his recovery is moving forward.

“I’ve been doing good, better than what I expected,” Beauchamp said. “I really didn’t know what to expect when I got out of there. They want you to live a normal healthy life as much as possible afterwards. I am doing good.”

He is back fighting fires and saving the lives of others in Comstock Charter Township. He laughed, “I am close to retirement age, so I am kind of watching what I do a little bit.” He then added, more seriously, “I am still doing whatever it takes.”

It is hard not to be moved by the friendship and story of Captain Beauchamp and Lt. McLiechey. Like all firefighters, they risk their lives to save those in need—and they do the same for each other.

Portions of this article and photos are used with permission from “Comstock firefighter saves captain’s life with liver donation,” which appeared on WXMI Fox 17 on Feb. 4.



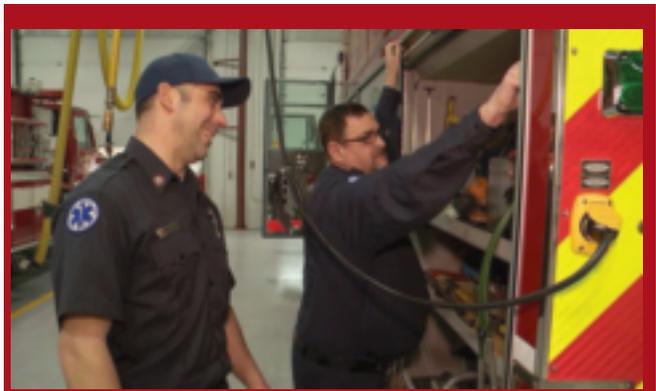
Tell us your story

The Michigan Townships Association knows that every township has a story—and we want to help tell yours.

We want to know what’s happening in your township—no project, service, collaboration or experience is too big or too small. Your insights, suggestions and ideas could be featured in *Township Focus* magazine, as part of our “Township Happenings” column (see page 5). They could inspire a longer article or a feature on your township, or be included in cover stories. Or we may share with our followers on social media. You could even be asked to share your insights and experiences as part of an MTA workshop or Conference session.

You’re proud of your township, and we are, too. Let us help you tell your story. Email your story ideas, happenings in your townships, pictures, etc. to *Township Focus* editor Jenn Fiedler at jenn@michigantownships.org.

We’re waiting to hear from you!





Inspiring tomorrow's local leaders

MTA awards Robinson Scholarships

The three recipients of the 2019 MTA Robert R. Robinson Memorial Scholarship share a desire to make a positive difference in their communities, for finding solutions and meeting the needs of all residents, including those who may often get overlooked.

Students, inmates and the poor are mentioned in their scholarship applications and the accompanying essays on issues impacting local government. The 2019 recipients of the Robinson Scholarship—a one-time scholarship awarded to a junior, senior or graduate student enrolled at a Michigan college or university who is pursuing a career in local government—are the new voices for future leaders who will guide our communities and state. It is inspiring and MTA is proud to award each of them with this scholarship.

'I want to be that helping hand'

Alyssa Platte, a senior at Grand Valley State University (GVSU) in **Allendale Charter Township** (Ottawa Co.), is hoping to use her upcoming degree in social work to make a difference. Her dream is to work in the state Department of Corrections, helping inmates about to be released to receive the necessary direction and support to rejoin society and become a positive member of their community.

She sees this help first taking place with therapy, helping each inmate who passes her desk to find the right treatment

plan that will help them grow beyond both the mental and physical cell holding them. She also sees the role helping a newly released inmate find housing, employment and further mental health treatment, if needed.

“I went to school for social work,” Platte said. “I want to be able to help families and children become connected with resources that are going to eliminate barriers. I want to be that helping hand in any way possible.”

Platte was inspired to take her future career in this direction during one of her undergraduate internships. One of the cases she was working on had a father who was incarcerated. Hearing the father’s story and experience inspired her.

In addition to working toward her goals of helping the greater community through inmate outreach, Platte has also been involved in her home township, **Westphalia Township** (Clinton Co.). She assisted in township elections, and has volunteered with office and building maintenance, from filing to landscaping. In addition, she was a student assistant for the Michigan Secretary of State and a Red Cross volunteer—building a resumé of making a positive difference in the lives of Michigan residents.

Platte’s scholarship essay took on the controversy around the possible closing of Benton Harbor High School. Just this summer, Gov. Gretchen Whitmer discussed the possibility of closing the high school, but more recently new Michigan Superintendent Michael Rice argued for it to remain open. In her essay, Platte gave a strong argument for keeping the school open, taking a personal approach—the impact of the closing on the students and their families.

“The students who are currently attending the institution would be forced to enroll at an alternative location,” she wrote. “This would create issues for the families involved due to the potential transportation conflicts.”

She dived further into these problems, from increased classes sizes to extracurricular activities. “Additionally, it is not guaranteed that the struggling student from Benton Harbor High School would thrive any more at a neighboring institution. ... The issue does not seem to be approached in a matter that would assist in eliminating poor education.”

Platte concluded her essay with recommendations for not only keeping the school open, but making productive changes that could benefit everyone, most importantly the students.

‘Townships encompass my whole life—and I love it’

Katarina Kusmack is planning to make a name for herself in her local township. She has been deputy supervisor for **Decatur Township** (Van Buren Co.) since 2017, and also serves as planning commission chair and on the zoning board of appeals. Her long-term goal, she said, is to serve as Decatur Township clerk. In fact, she plans to run for the position of clerk in the next election, with the assistance and guidance of the current clerk.

In addition to her work in the township, she is also pursuing a degree in Business Law from Western Michigan University.

Help support Michigan’s future leaders

As MTA’s second executive director, Robert R. Robinson was dedicated to townships and to furthering the form of government closest to the people.

MTA established a memorial scholarship in Robinson’s honor after he passed away in 1987. Robinson dedicated much of his life to township government. In addition to his eight years as Association executive director, he served for six years as MTA’s legislative director, and was a cofounder and board member of the National Association of Towns and Townships, including two years as president. He spent a decade as **Meridian Charter Township** (Ingham Co.) supervisor before joining MTA in 1969.

Awarding this endowment each year in his name helps to ensure that Michigan’s future local leaders continue to value and protect township government and the Michigan residents it serves.

Township officials and MTA county chapters can help ensure that we are able to continue supporting the educational pursuits of tomorrow’s township leaders by making a donation to support the scholarship fund.

“The scholarship fund is critical both to students to help in pursuit of their local government careers, and to all public officials as we work to encourage today’s students to pursue a future in public service,” said Robinson Scholarship Committee Chair **Harold Koviak**, MTA District 4 director and **Burt Township** (Cheboygan Co.) supervisor. “Without these funds, it is that much harder for the students to achieve their goals.”

As a 501(c)(3) charitable organization, all contributions are tax deductible. Checks may be sent, payable to The Robert R. Robinson Memorial Scholarship Fund, to: Michigan Townships Association, PO Box 80078, Lansing, MI 48908-0078.

Learn more about the scholarship on MTA’s website, at www.michigantownships.org/scholarship.asp, or call (517) 321-6467 with any questions.

Kusmack gets a front row look at township issues in her role as part-time receptionist and legal assistant with the Kalamazoo-based law firm Bauckham, Sparks, Thall & Seeber, PC—which has served as MTA’s legal counsel since its inception in 1953. As she noted in her application, “I love that I can have the interaction with my own township, while understanding and working with the law behind what I do in the township. I like to say that townships and their law encompass my whole life, and I love it.”

In her scholarship essay, Kusmack focused on the importance of community awareness and its impact on local governments.

“I believe awareness is a major issue affecting our local governments because of the amount of residents who cannot even say what township they live or name one board member, let alone know what happened at the most recent board meeting,” she wrote. “In a world of instant gratification,

feature

it is hard to get residents to show up to any local event or function if it does not explicitly affect them.”

She believes communication is the key to this problem, recommending that townships seek out new ways to share and communicate with the public.

“*What* inspires me comes from *who* inspires me,” Kusmack said. “Hard work, dedication, and loyalty inspires me. These traits help me to continue to work on my goals everyday, no matter how long and hard the days can be,” noting that her parents, the attorneys at Bauckham Sparks and the elected officials of Decatur Township “have all shown me the importance of these traits and that they are what can get you through anything.”

‘Very grateful, very thankful’

Rachel Rose Briggs has her sights set on a career that allows her to help set policy regarding the safety and public welfare of local citizens. As a junior pursuing a degree in public health administration at Saginaw Valley State University, she is already debating and discussing local policy issues.

In her scholarship essay, Briggs discussed an upcoming ballot issue on the creation of a dangerous building ordinance

in her hometown, **Montrose Township** (Genesee Co.).

“The creation of the dangerous building ordinance is designed to promote the health, safety and welfare of the people in Montrose Township,” she wrote. “It will help regulate the maintenance and safety of certain buildings and structures deemed dangerous.”

In her essay, Briggs urged consideration of residents who may be living in these dangerous buildings. “The new ordinance [would] give the local government the power to help clean up blight, damaged buildings or abandoned properties in a timely manner. However, when human beings are living in such a building, there ought to be a solution and offer of assistance to find the resident new living conditions.”

Briggs is known for giving back, even with her busy schedule as a student. She has volunteered for multiple events in her community, from the Special Olympics, the Lamar Woodley Thanksgiving Food Drive and AIDS walk.

Briggs was grateful to receive the scholarship, telling MTA, “This scholarship means a lot to me because it will continue to help me pursue my education and help me defray my college expenses. I am always very grateful to receive any scholarship because it helps so much. I am very thankful!”

 Steven Mann +1.313.496.7509 mann@millercanfield.com	 Patrick McGow +1.313.496.7684 mcgow@millercanfield.com	 Thomas Colis +1.313.496.7677 colis@millercanfield.com	 Katrina Piligian Desmond +1.313.496.7665 desmond@millercanfield.com
 Steve Frank +1.313.496.7503 frank@millercanfield.com	 Jeffrey Aronoff +1.313.496.7678 aronoff@millercanfield.com	 Ronald Liscombe +1.313.496.7906 liscombe@millercanfield.com	 Ian Koffler +1.517.483.4904 koffler@millercanfield.com

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Join us this spring at our 2020 Annual Educational Conference & Expo, coming April 27-30 to the Grand Traverse Resort in Acme Township (Grand Traverse Co.), just outside Traverse City. **We hope to see you there.**

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2020 MTA Conference & Expo Acme Township April 27-30

aroundthe**state**

townships in the spotlight



DeWitt Charter Township

DeWitt Charter Township (Clinton Co.) is home to more than 14,000 people. Part of the Greater Lansing area, the township is centrally located and within a 75-mile radius there are more 5.7 million people living in the major



urban areas, including Lansing, Detroit, Flint, Grand Rapids, Kalamazoo and Battle Creek.

Along with its location, the township also maintains one of the highest quality of life scores in the area. Community surveys have shown that low tax rates, an excellent park system, and three excellent school districts, make DeWitt Charter Township a great place to live, work and play.

Settlement of the township began with the arrival of Captain David Scott and his family from Ann Arbor in 1833. The State Legislature formally created the township in 1836. The first township meeting was held at the house of Captain Scott on April 8, 1836.

It did not take long for the township to be divided into the townships that we recognize today. The township was split into **Watertown** and **Bingham Townships**, as well as **Ossowa Township**, which was later renamed **Bath Township** and **Olive Township**. In just four years, DeWitt Township went from encompassing the entire county to its existing boundary. The county seat for Clinton County was also located in DeWitt Township from the inception of the County. The county seat remained in DeWitt Township until 1857 when it was moved to Plumstead Hall, in the village of St. Johns. The township became a charter township on Nov. 7, 1978.

With nine properties as part of the township park system totaling more 200 acres, residents and visitors have plenty of space for outdoor activity including a variety of neighborhood parks/play lots, community parks and undeveloped property. A wide range of outdoor activities can be accommodated including reunions, picnics and sporting events. Area parks offer trails, disc golf, ball fields, play structures, skating and more. On any given day, you can find community members walking the trails, playing on the playgrounds, or in the winter, sledding or cross-country skiing at Granger Meadows Park.

The township community center provides an indoor space for sporting events, community meetings and special events. DeWitt Area Recreation Authority, a joint authority between the township and the City of DeWitt, hosts several family-friendly events, including accessible trick or treat, an Easter egg hunt and Dinner with Santa.



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