

Michigan

OCTOBER 2026

Township Focus

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION



Inside Election 2026

- Gubernatorial candidates talk reforms impacting locals
- Q&As with attorney general & secretary of state nominees
- MTA opposes ballot proposal calling for constitutional convention

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What's at stake for townships in next month's election?

Township leaders know all too well the importance of elections—particularly our clerks. While most township officials aren't on the ballot this November (except for certain appointees), that does not mean that the 2026 midterm is any less consequential for township officials and township government.

As you go into the voting booth next month, you will have many important choices to make. All of the statewide offices are up for election, including governor, attorney general and secretary of state. All 38 districts are up for election in the state Senate, where there is currently a very slim 20-18 majority for the Democrats. Likewise, the Michigan House of Representatives—where Republicans hold a 58-52 advantage—will hold elections for all 110 districts. Control of both chambers is up for grabs, and the outcome will likely be determined by a few thousand votes in a handful of key legislative districts.

At the federal level, Michigan is home to perhaps the most hotly contested race for the U.S. Senate in a matchup between Democrat Abdul El-Sayed and Republican Mike Rogers, which as of the time of this writing, was polling at a statistical tie. Given the other races in the U.S. Senate, Michigan could determine whether control of the U.S. Senate will be Republican or Democrat. Each seat is up in the U.S. House and Michigan has one of the most watched races in the 8th District between Republican incumbent Tom Barrett and Democrat William Lawrence. This race could also determine the balance of power in the U.S. House.

Having elected leaders at the state and federal level who understand and value local government helps to better ensure a stronger future and greater support for Michigan's townships. As you head to the polls this fall, from an MTA membership perspective, we encourage you to ask yourself whether the candidate:

1. Supports local, community-based decisions, particularly as it relates to land use decisions in your community
2. Supports local government through resources such as revenue sharing or other forms of support for critical township services
3. Rejects elimination of important revenue sources that support the work townships do to serve their residents (for example, does the candidate support elimination of property taxes—but not wish to replace the revenue to assist townships)

Lastly, there may be no more important issue to townships on the November ballot than Proposal 1, which, if approved, would call for a constitutional convention—allowing every component of our state's constitution to be debated and changed. The MTA Board voted to oppose Proposal 1 and the Association is part of a broad coalition of organizations seeking to protect Michigan's constitution and asking Michigan voters to defeat this measure. (*Learn more on page 24 and at protectmiconstitution.com.*) A constitutional convention could mean reduction or elimination of revenue sharing to townships, a tax structure that does not support townships, or even the elimination of townships. At our state's last constitutional convention in 1962, the issue of the very existence of townships was debated at length. ***We ask our members to vote no on Proposal 1.***

Elections are always impactful on our state, and our member townships. Before we cast our ballot, it is important to take a moment to understand the impact candidates and ballot issues will have on your township and your residents. As we get closer to Election Day, please take an opportunity to reach out to local candidates to let them know about issues important to your township. There is no better time than now to get to know them and begin to develop relationships with officials who could have a say in matters that affect you locally.

Before we cast our ballot, it is important to take a moment to understand the impact candidates and ballot issues will have on your township and your residents.

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 Tim Shaw, Somerset Township (Hillsdale Co.), Dist. 24
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To find your MTA District, visit michigantownships.org (click on "Leadership" under the "About" tab).

postal requirements

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president's round table

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leadership circle

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 (734) 662-2200
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See ad on page 5.

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See ad on page 7.

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See ad on page 25.



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mission statement

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



featured articles

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Inside Election 2026

The 2026 Michigan gubernatorial, attorney general and secretary of state candidates weigh in on issues of importance to township government. We also share information and insights on the MTA-opposed statewide ballot initiative to call a constitutional convention in Michigan.

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New award and scholarship looks to the 'Future of MTA'

Applications are now being accepted for the Harold Koviak "Future of MTA" Memorial Award and Scholarship. This new recognition was created to bolster new public officials, in memory of Koviak's immense dedication to the government closest to the people and for recruiting and mentoring future generations of township leaders.

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ARPA REMINDERS

U.S. Treasury shares ARPA tips as program nears end



The U.S. Department of Treasury recently shared updated tips and information for reporting and program closeout as the American Rescue Plan Act (ARPA) program comes to an end. The majority of townships received State and Local Fiscal Recovery Funds (SLFRF) through ARPA and must fully expend those funds by Dec. 31, 2026.

According to Treasury's guidance:

- Recipients may expend funds to cover closeout costs until the final Project and Expenditure Report is due on April 30, 2027. Funds not expended by the applicable deadlines must be returned to Treasury after the final report due date in 2027.
- Recipients must submit required reports regarding the use of SLFRF funds—even if funds have been fully spent—until the recipient initiates closeout of the SLFRF program.
- In order to close out their award, townships must receive a closeout invitation via email from U.S. Treasury. The most recent compliance report, 2026 Annual Project and Expenditure Report, must be submitted in order to receive a closeout invitation. (If the township has submitted a closeout report, to check your township's closeout status, in the "Closeout Reports" section in the reporting portal, there will be a blue box entitled "Eligible for Closeout" and the status will be "Closeout Complete." If there is no document in that section or a document with the status "Ready for Closeout" or "Closeout in Progress," your township has not initiated closeout of your award.)

Townships having trouble accessing the reporting portal can email SLFRF@treasury.gov with the township name and address, email address you are using to try to log in to the portal and whether you are signing into the portal via Login.gov or ID.me, a brief description of the issue, and a screenshot of the error/message (if applicable).

Additional resources are also available on MTA's "ARPA Resources and Updates" webpage on michigantownships.org (under the "Advocacy" tab).

ON THE ROAD

IRS increased mileage rate for last half of 2026

To reflect increases in fuel prices, the IRS increased the 2026 optional standard mileage rate to 76 cents per mile, effective July 1, 2026, through the end of the year. For miles driven Jan. 1 through June 30, 2026, the standard mileage rate was 72.5 cents per mile.

There is no requirement for townships to pay the standard mileage rate per mile—the maximum amount employers can reimburse employees for business miles driven in the employee's personal vehicle, without tax consequences. The IRS sets these "safe harbor" limits whereby the employer [township] can reimburse the employee for the business use of his or her personal vehicle without income tax consequences. The rates apply to electric and hybrid-electric automobiles as well as gasoline and diesel-powered vehicles.



GO FOR LAUNCH

Launch of new UIA benefits system requires action prior to Nov. 9

The Michigan Unemployment Insurance Agency (UIA) is in the process of transitioning its legacy tax and benefits information system known as the Michigan Web Account System (MiWAM) to a new platform called MiUI. The tax functions of the new system came online earlier this year.

The benefits system will go live on Monday, Nov. 9. All employers—including townships—must initiate their MiUI account before Nov. 9 to maintain access to benefits functions like viewing claims or filing protests. The current MiWAM system will remain available until the MiUI benefits system goes live, after which all account information will be in the MiUI system and access to MiWAM will be discontinued. Learn more at michigan.gov/uiia.

Reminder: Term of office for those elected in November begins Dec. 1

The term of office for township officials elected in the Nov. 3 election begins at noon on Dec. 1. Public Act 19 of 2026 changed the start of the term of office for township officers elected after Dec. 31, 2024, from Nov. 20 to Dec. 1. Additionally, an individual elected to a township office cannot take the oath of office until the results of the election have been certified by the appropriate board of canvassers.



NEW LEVELS

Required assessor certification levels for 2027 released

All townships must ensure that their assessor is certified at the proper level, based on requirements released annually by the State Tax Commission (STC). The STC-approved levels for 2027 have been updated to reflect the appropriate state equalized value (SEV) amounts.

It is critical to note, for assessors who are the assessor of record for multiple units of government, the SEV limit for an assessor is the *cumulative* SEV of *all* units served. If an assessing officer exceeds the SEV limit for his or her certification level, *all* units for which they are the assessor of record will be deemed uncertified and jurisdiction of the assessment roll(s) will be assumed by the STC.

Michigan certified assessing officer (MCAO): SEV is less than \$991,082,000 AND the combined SEV of the commercial, industrial and utility real and personal classifications plus assessed value of special acts properties is less than 20% of \$991,082,000 (or \$198,216,000).

Michigan advanced assessing officer (MAAO): SEV is greater than or equal to \$991,082,000 but less than \$4,310,237,000 AND/OR a combined SEV of the commercial, industrial and utility real and personal classifications plus assessed value of special acts properties, is greater than or equal to 20% of \$991,082,000 (or \$198,216,000) but less than 20% of \$4,310,237,000 (or \$862,047,000).

Michigan master assessing officer (MMAO): SEV is greater than or equal to \$4,310,237,000 or a combined SEV of the commercial, industrial and utility real and personal classifications plus assessed value of special acts properties, greater than or equal to 20% of \$4,310,237,000 (or \$862,047,000).

If a township required a Michigan master assessing officer in 2026, it will continue to require an MMAO-level assessor until it can show a decrease in SEV for two consecutive years.

The STC also approved the conditions and process for an assessor, local unit or county to request a waiver of the required certification level requirement. To do so, the appropriate form must be submitted to the STC no later than Oct. 31, 2026.

MTA's lunchtime learning series, *Now You Know*, offers timely updates, insights from our experts and a chance to get your questions answered—all in just one hour! Don't miss our next episode held **Wednesday, Oct. 14 from noon to 1 p.m.**

Taxation Trouble Spots

Tackle the top tax-collection challenges treasurers face in this one-hour webinar. We'll help you navigate the ins and outs of summer deferments, refunds and tax receipts; clarify the property tax administration fee; and review the steps to impose—or waive—the 3% penalty. Explore the distribution of taxes collected, designated agents and tax collection bonds, plus what's required on a tax bill. Walk away with practical tips for working with your school district to collect summer taxes. Can't watch live? Register now and we'll let you know when the recorded version is available.

This webinar fulfills Chapter 11: Tax Collecting in MTA's Red Book Ready program



Register online at bit.ly/NYKmta for just \$25* per session!

Townships with an MTA Online subscription at the Premium level have **FREE** access to **EVERY** session for their entire township team!

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

*MTA-member township rate



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Seeking member review and input for MTA's 2027 legislative issues

MTA-member township officials can review and provide input on the MTA legislative policy platform. The legislative policy objectives—reviewed, updated and approved annually—guide the Association's government relations efforts and reflect emerging issues and goals. MTA members are encouraged to review the current 2026-2027 Policy Platform (look under the "Advocacy" tab on michigantownships.org) and share any proposed additions and revisions by Monday, Nov. 23.

Member-proposed policy changes will be reviewed by MTA policy committees and will be presented at the 2027 MTA Annual Meeting in conjunction with our 2027 Annual Educational Conference in April. Contact legislation@michigantownships.org with questions, comments or suggestions.

Calling all townships! We need your help reaching new officials in your township

Following the November midterm election, help MTA ensure that any newly elected officials in your township are able to access their MTA-member benefits—including resources to help them get up to speed on their new roles and responsibilities—by sharing their contact details with us as quickly as possible.

Just after the Nov. 3 election, MTA will send to each township a hard copy paper roster of all officials and personnel in their township listed in MTA's database. The roster will be sent to the clerk—who can make updates via MTA's website for each individual in the township (instructions will be included in the roster mailing). The township treasurer is also able to make these changes online. The form can also be returned (via mail, fax or email) to us, with updates. We are asking to receive changes no later than Monday, Nov. 23.

Updates to the township profile can be made any time changes occur; visit michigantownships.org/update for instructions. Thank you for your assistance! Your help allows us to better serve your township—and its leaders.



mta events | october

7 MTA Regional Meeting, Thompsonville

8 MTA Regional Meeting, Spring Lake

13 MTA Regional Meeting, Gaylord

14 MTA Now You Know lunchtime webinar: Taxation Trouble Spots

profile



Municipal Employees' Retirement System of Michigan

Recruit. Retain. Retire. ...

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In today's competitive

workforce environment, a strong retirement package can help employers stand out when attracting and retaining top

talent. In fact, 83% of employees say retirement benefits influence their decision to accept a job offer or remain with their current employer.¹ That figure increased by 3% compared to the previous year's survey, signaling that retirement security continues to grow in importance for employees.

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Cost-effective benefits—By pooling assets for investment purposes, MERS creates economies of scale that help reduce costs and maximize value. Those savings are passed along to participating employers and employees, helping more retirement dollars stay where they belong, in employees' accounts. Many MERS programs are also available at no additional cost to the employer.

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Visit mersofmich.com/whyMERS to learn how partnering with MERS can help your organization recruit, retain and retire employees with confidence.

¹ Source: MERS 2026 Voice of the Customer Survey

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Advertorial



SAVE THE DATE | APRIL 19-22, 2027 THE TOWNSHIP EVENT OF THE YEAR!



MTA's signature event returns to the **Grand Traverse Resort in Acme Township** this spring. Our 2027 Conference & Expo connects **YOU** with municipal experts, inspiring speakers and nearly 1,000 of your fellow officials. Our Conference theme, **It's Time**, is a call to action. It reflects the moment township leaders are in today—the challenges, opportunities and decisions facing them. **It's Time** to prepare, adapt, collaborate and make informed decisions for the future.

- **CONFERENCE REGISTRATION OPENS JAN. 4**
- **EXPO REGISTRATION OPENS JAN. 12**
- **HOUSING OPENS JAN. 26**

Watch for the registration brochure in your January *Township Focus*.

Scan the QR code with your phone to watch our "Look Back at MTA 2026" video and learn more about what's coming for #MTA2027!



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OCTOBER

5 Deadline for notice of early voting site to be provided when temporary changes are needed to early voting site. (If starting early voting before required date, deadline is 21 days before start of early voting.) (MCL 168.662)

Optional early voting may begin. (MCL 168.720e)

Deadline for notice of days and hours for voter registration at clerk's office to be published in the newspaper. If considered advisable by township clerk, notice may also be posted in at least two conspicuous places in each precinct. Notice must include offices and proposals that will be on the ballot. (MCL 168.498)

Deadline for clerk to post and enter into the Qualified Voter File the hours the clerk's office will be open on the Saturday or Sunday (or both) immediately before Nov. 3 election, and any additional hours if applicable, to issue and receive absent voter (AV) ballots. (MCL 168.761b)

6 Clerks intending to process or tabulate AV ballots before Election Day must submit written notice to the Secretary of State. (MCL 168.765a)

13 Deadline for precinct inspectors for Nov. 3 election to be appointed by local election commission. (MCL 168.674)

Deadline for notice of Election Day polling place to be provided when temporary changes needed to such polling place. (MCL 168.662)

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

15 Governmental units report to STC on the status of each exemption granted under the Commercial Redevelopment Act (MCL 207.666), Commercial Rehabilitation Act (MCL 207.854), and 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 governmental 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))

16 Deadline to post notice on township website (if available) and in clerk's office of the location, dates, hours and number of election inspectors for AV counting place if processing and tabulating AV ballots before Election Day. (MCL 168.765a)

19 Deadline for public logic and accuracy test of early voting equipment to be conducted by applicable election commission. (If starting early voting before required date, deadline shifts back to five days before start of early voting.) Notice of accuracy test must be published at least 48 hours before test. (MCL 168.720j; R 168.778; 168.798)

Deadline to register by mail or online and be eligible to vote for Nov. 3 election. (MCL 168.497)

By 20 *Not later than Oct. 20.* Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December. (MCL 123.1357(8)(a) and (c))

In-person voter registration with local clerk with proof of residency allowed between this date and Nov. 3 election. (MCL 168.497)

23 Write-in candidates' declaration of intent form for Nov. 3 election due to respective filing official by 4 p.m. (MCL 168.737a)

Until 5 p.m. Deadline for electors to submit a written request to spoil their AV ballot and receive a new AV ballot by mail. (MCL 168.765b(1))

Until 5 p.m. Deadline for electors who have returned their AV ballot to submit a written request in person to spoil their AV ballot and receive a new AV ballot in the clerk's office. (MCL 168.765b(3))

Deadline for clerks processing and tabulating AV ballots before Election Day to post revised notice of location, dates, hours or number of election inspectors if needed. (MCL 168.765a)

24 First day of mandatory early voting. (Mich. Const., Art. 2, Sec. 4)

Deadline for county clerks to deliver remainder of ballots and election supplies for Nov. 3 election to local clerks. (MCL 168.714)

26 Townships with a population of at least 5,000 with an established AV counting board, which have provided timely notice that they will preprocess and tabulate AV ballots, may begin processing and tabulating AV ballots. (MCL 168.765a)

27 Deadline to publish notice of Nov. 3 election. One notice required. (MCL 168.653a)

29 Deadline for public accuracy test of Election Day equipment to be conducted by local election commission. Notice of accuracy test must be published at least 48 hours before test. (MCL 168.798; R 168.778)

Beginning of period when clerk must verify or reject AV ballot application or AV ballot return envelope by the end of the calendar day the application or envelope is received. (MCL 168.766b)

30 Clerk must post on website (if available) the location where precinct canvass of early votes for the township will take place and time precinct canvass will begin. (Canvass cannot begin before 8 p.m. on Election Day.) (MCL 168.720j)



Township that establishes Election Day vote center for Nov. 3 election must post notice of establishment and location of vote center on website (if available) and in clerk's office. (MCL 168.523b)

Until 4 p.m. Deadline for an applicant to cure a signature deficiency on the application to receive an AV ballot by first-class mail. (MCL 168.761)

Until 5 p.m. Deadline for clerks to send AV ballot via first-class mail. (MCL 168.761)

Until 5 p.m. Deadline for electors who have lost their AV ballot or not yet received their ballot in the mail to submit a written request to spoil their AV ballot and receive a new AV ballot by mail. (MCL 168.765b(5))

31 *By 2 p.m.* Deadline for military or overseas voter (MOVE) to submit an AV ballot application. (MCL 168.759a(10))

NOVEMBER

1 Last day of mandatory early voting period. (Early voting optionally may be held on the Monday before Election Day until 4 p.m.) (Mich. Const., Art. II, Sec. 4)

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

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

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

2 Any township with an established AV counting board, which has provided timely notice that they will preprocess and tabulate AV ballots, may begin processing and tabulating AV ballots. (MCL 168.765a)

Until 4 p.m. Deadline for electors who have lost their AV ballot or not yet received their ballot in the mail to submit a written request to spoil their AV ballot and receive a new AV ballot in the clerk's office. (MCL 168.765b(7))

Until 4 p.m. Deadline for a registered voter to apply for an AV ballot in person at the clerk's office. (MCL 168.759)

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, Charitable Nonprofit Housing PA 612 of 2006, Commercial Facilities PA 255 of 1978, and Industrial Facilities PA 198 of 1974 tax exemption applications to the STC. Note: Applications for the above exemption programs received after Nov. 2 shall be considered by the commission contingent upon staff availability.

3 Election. (MCL 168.641)

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

Until 4 p.m. Deadline for emergency absentee voting. (Begins Friday at 5 p.m.) (MCL 168.759b)

By 5 *On or before Nov. 5.* Supervisor shall notify treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes. (MCL 211.43(1))

5 *By 9 a.m.* Deadline for boards of county canvassers to meet to canvass Nov. 3 election. (MCL 168.821)

6 *Until 5 p.m.* Deadline for voter to cure the signature on AV ballot return envelope, allowing an otherwise valid ballot to be accepted for tabulation for Nov. 3 election. (MCL 168.766)

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

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

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

17 Deadline for boards of county canvassers to complete canvass of Nov. 3 election; county clerks forward results to the Secretary of State within 24 hours. (MCL 168.822)

23 Deadline for Board of State Canvassers to meet to canvass Nov. 3 election. (MCL 168.842)

25 *Nov. 26 and 27 are state holidays, Nov. 28 is a Saturday.* Treasurer gives county treasurer a bond* running to the county in the actual amount of county, state and school taxes. (MCL 211.43(2))

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

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

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May a township clerk also serve as an election inspector?

The short answer is no. A clerk is prevented from serving as an election inspector due to the Incompatible Offices Act, based on the current Michigan Election Law and Bureau of Elections (BOE) directives.

A clerk cannot serve as an election inspector for an election in their township because of the clerk's authority to dismiss election inspectors.

Under the Incompatible Offices Act, Public Act 566 of 1978, MCL 15.181, *et seq.* a public officer cannot hold two positions that are subordinate to or supervised by the other (you cannot “be your own boss” or “answer” to yourself). That authority to dismiss election inspectors means that the position of election inspector is subordinate to and supervised by the clerk—to the extent of dismissing (removing) an election inspector during election functions.

Although the Incompatible Offices Act does provide exceptions in a township under 40,000 in population for a township board to authorize a public officer to perform a duty that would otherwise be incompatible, **a township board has no authority to appoint election inspectors**, so that exception would not apply to the position of election inspector.



But MTA used to say a clerk could be an election inspector. What changed?

Yes, we did. But the Michigan Election Law—and the nature of elections and election security—have changed dramatically.

Keep it in perspective: The clerk's statutory duties have not ever actually included working as an election inspector, and the current duties really are separate:

- **Election inspectors** conduct the early voting and Election Day process in the polling place.
- The **clerk** handles same-day voter registration, absent voter ballots, and provides administrative direction and support to the election inspectors, *including the authority to dismiss election inspectors on early voting days and Election Day.*

And that dismissal authority is the final piece of the puzzle, which comes from the Michigan Bureau of Elections directive issued in 2022 and confirmed in the BOE's *Election Officials Manual* as of 2024, which states:

“City and township clerks are responsible for managing and directing elections within their jurisdiction. While the Michigan Election Law requires election inspectors to fulfill certain duties—in particular, to uphold the oath of office they have taken—each city and township clerk has the authority

to issue directions to election inspectors serving in the clerk's jurisdiction, just as the clerk has the authority to issue directions to any other person managed by the clerk.

“A clerk may require election inspectors to take particular actions or complete tasks in a specified manner, and the clerk may also require election inspectors to refrain from taking certain actions or behaving in certain ways. An election inspector who fails to follow the directions of the clerk of the city or township in which the election inspector is serving, or who violates any of the duties imposed on election inspectors by the Michigan Election Law, may be dismissed by that clerk.

“Additionally, a clerk is not required to assign an election inspector if the clerk has reason to believe that the election inspector is not capable or is not willing to fulfill the election inspector's oath to ‘*support the constitution of the United States and the constitution of this state, and [to] faithfully discharge the duties of the office of inspector of elections according to the best of [their] ability.*’ An election inspector who does not seem able to discharge the duties of the office of election inspector, or who appears unwilling to faithfully discharge the duties of the office of election inspector, cannot fulfill their oath and should not serve.” (BOE *Election Officials Manual*, Chapter 14: Appointing and Training Election inspectors, page 6)

This is what makes the positions of clerk and election inspector incompatible, which means the two positions cannot be held by the same person.



I thought that a township board could give a township official permission to hold an incompatible office with the township?

Yes, a township board may choose to authorize a township board member to perform an incompatible “job” or function with the township, IF the township is under 40,000 in population, per an exception provided in the Incompatible Offices Act.

The act starts by defining incompatible offices: “Sec. 1. As used in this act: ... (b) ‘**Incompatible offices**’ means public offices held by a public official which, when the official is performing the duties of any of the public offices held by the official, results in any of the following with respect to those offices held:

- (i) The **subordination** of 1 public office to another.
- (ii) The **supervision** of 1 public office by another.
- (iii) A **breach of duty** of public office.”

Then, Section 2 states that, “Except as provided in section 3, **a public officer or public employee shall not hold 2 or more incompatible offices at the same time.**”

But Section 3 provides that ... “(4) Section 2 does not do any of the following:

(a) Prohibit **public officers or public employees** of a city, village, township, or county having a population of less than 40,000 from serving, with or without compensation, as emergency medical services personnel as that term is defined in section 20904 of the public health code, 1978 PA 368, MCL 333.20904.

“(b) Prohibit **public officers or public employees** of a city, village, township, or county having a population of less than 40,000 from serving, with or without compensation, as a firefighter, police chief, fire chief, police officer, or public safety officer in that city, village, township, or county if that firefighter, police chief, fire chief, police officer, or public safety officer is not a person who negotiates a collective bargaining agreement with the city, village, township, or county on behalf of the firefighters, police chiefs, fire chiefs, police officers, or public safety officers.

“(c) Limit **the authority of the governing body** of a city, village, **township**, or county having a population of less than 40,000 **to authorize a public officer or public employee to perform, with or without compensation, other additional services for the unit of local government.**” (MCL 15.183(4))”

The “other additional services” can be performed even if they would otherwise be incompatible with the individual township board member’s office and statutory duties. *Note:* A township board of a township with more than 40,000 in population cannot authorize “other additional services.”

But a township board must first have the statutory authority to authorize that “other additional service.”

In other words, the township board must have statutory authority to hire, appoint, assign or fill that position originally, to be able to authorize a board member to perform its functions.

Under the Election Law, **only the applicable election commission** can appoint the election inspectors. (MCL 168.674) Even though both general law and charter township election commissions are made up of township board members, the election commission is a distinct statutory body with its own statutory authority.

As a result, a township board does not have authority to authorize a township public officer or public employee to perform the duties of election inspector. And an election commission does not have statutory authority to authorize “other additional services” because it is not a “governing body.”



Who MAY serve as an election inspector?

MTA does not want to minimize real-life concerns regarding finding election inspectors.

One of the most important responsibilities of a township board, election commission and clerk is to provide trained and experienced election inspectors for every election.

With current Bureau of Elections requirements for election inspector training, this means that a township board and clerk must plan ahead and support the process to ensure that the township board members who make up the election commission are also ready and able to meet and to perform their appointment function AND to ensure that township election inspectors complete their training and gain experience.

But **an election inspector is NOT required to be a resident** of the township (or any other unit(s) conducting an election).

An election inspector **MUST**:

- Be a resident of Michigan,
- Be a qualified and registered elector,
- Be at least 18 years old, unless per the exception for a person 16 or 17 years old in MCL 168.677(4)
- Have a good reputation, and
- Have sufficient education and clerical ability to perform the duties of the office. (MCL 168.677)

Find additional information in a NEW MTA fact sheet, “May a Township Clerk Also Serve as an Election Inspector?” available on the “Election Administration” webpage on michigantownships.org (access via the “Answer Center” under the “Member” tab; login is required).

Hello, MTA ... ? provides general information on typical questions asked by township officials. Readers are encouraged to contact an attorney when specific legal guidance is needed. Member township officials and personnel may contact MTA Member Information Services with questions or requests from 8 a.m. to 5 p.m., weekdays, at (517) 321-6467 (press 1) or fax (517) 321-8908.



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Legislative lowdown

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

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

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

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

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

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

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

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

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

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

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

SB 161: Workers' compensation—Extends the presumption of causation of heart and respiratory diseases to certain members of police, fire and public safety departments. *MTA opposes.*

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

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

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

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

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

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

SBs 280-281: Recreation Passport—Makes state Recreation Passport fee mandatory for all vehicles, modifies park passes for Recreation Passport and provides 2% funding increase to local recreational facilities fund. *MTA monitoring.*

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

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

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

SB 319 & HB 5290: Collective bargaining—Requires minimum staffing

levels within a bargaining unit to be a mandatory subject of collective bargaining. *MTA opposes.*

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

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

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

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

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

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

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

SB 621: Elections—Clarifies the definition of identification for election purposes to exclude mobile licenses. *MTA monitoring.*

SB 624: Liquor licenses—Requires local legislative body approval for a specially designated merchant license or specially designated distributor license. *MTA supports.*

SB 691: Elections—Moves statewide primary election to May, eliminates August election date and adds February election date. *MTA neutral.*

SBs 761-763: Data centers—Amends limits on water withdrawals and provides for energy and water usage report requirements for data centers. *MTA monitoring.*

SB 771: Environmental protection—Regulates onsite wastewater treatment systems, and provides for assessment and regulations. *MTA monitoring.*

SB 792: Economic development—Modifies Obsolete Property Rehabilitation Act and extends sunset. *MTA monitoring.*

SB 793: Economic development—Modifies the industrial facility tax for plant rehabilitation. *MTA monitoring.*

SB 796: Appropriations—Provides funding for PFAS mitigation and water safety. *MTA monitoring.*

SB 817: Environmental contamination—Provides location guidelines for wastewater discharge. *MTA monitoring.*

SB 818: Environmental protection—Provides for guidelines on location of landfills. *MTA monitoring.*

SB 820: Elections—Allows consolidated precincts for certain local elections. *MTA supports.*

SBs 898-899: Economic development —Modifies environmental brownfield redevelopment program. *MTA monitoring.*

SBs 934-935: Mobile homes—Modernizes and strengthens regulation of mobile home parks, revises licensing and enforcement, and provides for resident protections. *MTA neutral.*

SBs 950-951: Water—Provides for the Michigan Water Trust Fund, and requires permit and license for water withdrawal for water bottling. *MTA monitoring.*

SB 960: Local government—Provides process to vacate certain deed restrictions. *MTA supports.*

SB 961 & HB 5969: Elections—Creates State Voting Rights Act. *MTA opposes.*

SB 962 & HB 5970: Elections—Creates Voting and Elections Database and Institute Act. *MTA supports.*

SB 963 & HB 5971: Elections—Creates Language Assistance for Elections Act. *MTA neutral.*

SB 964 & HB 5972: Elections—Provides for voter access and assistance provisions. *MTA monitoring.*

SB 971: Land sales—Regulates the purchase of residential homes by investors. *MTA monitoring.*

SB 983: Taxation—Allows local units to levy excise tax on rentals of accommodations if approved by electors. *MTA monitoring.*

SB 985: Land use—Prohibits a local unit from adopting or enforcing a zoning ordinance that regulates land development for residential use. *MTA opposes.*

SB 988: Property tax—Increases the number of days from 30 to 35 days to appeal a claim for a poverty exemption to the Michigan Tax Tribunal. *MTA monitoring.*

SBs 1018-1019: Data centers—Provides for statewide moratorium on certain approvals for and the operation of any new data centers. *MTA monitoring.*

SBs 1046-1051: Data centers—Requires water and use permitting, energy contracts and ratepayer protection, labor standards for construction of data centers, prohibits nondisclosure agreements for public officials, requires community input processes, and requires Michigan Public Service Commission to track energy use by data centers. *MTA monitoring.*

SB 1053: Neighborhood Enterprise Zones—Increases percentage, from 15% of a local government's total acreage to 20%, for the maximum acreage allowed of neighborhood enterprise zones (NEZ) containing only new or rehabilitated facilities and NEZs containing only homestead facilities. *MTA supports.*

SB 1136 & HB 6237: Public employer/medical benefits—Modifies public employer contribution to medical benefit plans. *MTA opposes.*

SB 1179: Data centers—Requires certain reporting requirements for data centers to local government. *MTA monitoring.*

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

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

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

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

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

HB 4085: Land use—Preempts local zoning for mining cryptocurrency. *MTA opposes.*

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

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

HBs 4311-4312 & SBs 559, 561 and 912: Revenue Sharing Trust Fund—Establishes a "Revenue Sharing Trust Fund" and dedicates a portion of general sales tax revenue to the fund for the purpose of distributing to townships, cities, villages and counties. *MTA supports.*

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

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

HB 4397: Public records—Allows legislators, current or former governors, and current lieutenant governor, attorney general and secretary of state to request a public body not publicly post or release certain information concerning themselves or their family members. *MTA monitoring.*

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

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

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

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

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

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

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

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

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

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

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

HB 4949: Shooting ranges—Expands liability exemptions for sport shooting ranges. *MTA opposes.*

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

HBs 5079-5080: Crimes—Increases penalties and provides sentencing guidelines for disarming

a law enforcement officer of a firearm if accomplished by force or if law enforcement officer is injured. *MTA monitoring.*

HB 5103: Natural resources—Authorizes temporary erosion control structures without permit during high water levels. *MTA monitoring.*

HB 5123 & SB 719: Franchise fees—Modifies definition of video service. *MTA opposes.*

HB 5192: Local government—Prohibits local government use of funds to hire certain lobbyists. *MTA opposes.*

HB 5225: Property taxes—Modifies eligibility level for a summer property tax deferment. *MTA monitoring.*

HB 5246: Property tax—Requires parcels used to cultivate marijuana to be classified as commercial real property under the General Property Tax Act. *MTA supports.*

HBs 5319-5332: Drones—Regulates or prohibits use of drones in certain areas, prohibits purchase or use of certain drones by the state and public agencies, requires cybersecurity and data protection for drones, creates database of restricted zones and flight paths for unmanned vehicles, and provides penalties for using unmanned vehicles in a restricted zone or flight path. *MTA monitoring.*

HB 5333: Landfills—Increases civil, administrative and criminal fines on the owners and operators of a landfill who violate state statute. *MTA monitoring.*

HBs 5396-5398: Sales and use taxes—Eliminates sales and use tax exemptions for data centers. *MTA monitoring.*

HB 5399: Public employees and officers—Prohibits local officials from signing nondisclosure agreements related to the construction of data centers. *MTA monitoring.*

HB 5450: Food trucks—Prohibits a county, city, village or township from adopting a rule, regulation, code or ordinance that imposes or collects a fee, tax or assessment for the operation of a mobile food establishment. *MTA opposes.*

HB 5451: Food trucks—Provides for annual fire inspections for food trucks. *MTA neutral.*

HB 5452: Criminal procedure—Modifies sunset on certain costs that may be imposed upon criminal conviction. *MTA supports.*

HB 5467: Elections—Provides deadline for putting replacement candidate on ballot to fill certain candidate vacancies due to death, withdrawal or disqualification. *MTA monitoring.*

HB 5468: Elections—Amends information required on nominating petitions and qualifying petitions to no longer require a candidate’s street address. *MTA monitoring.*

HBs 5488-5489: Emergency medical services personnel—Allows licensure of medical first responders and emergency medical technicians at 17 years of age. *MTA monitoring.*

HBs 5529-5530: Land use—Prohibits local ordinances from requiring a minimum parcel or lot size greater than 1,500 square feet for single-family residence. *MTA opposes.*

HB 5531: Land use—Limits required studies and documents for site plan approval and establishes a 60-day decision clock after receipt of an application. *MTA opposes.*

HB 5536: Natural resources—Amends the definition of wetlands. *MTA monitoring.*

HBs 5572-5573: Property tax—Modifies exemption for real and personal property owned by a nonprofit corporation to include continuing care community. *MTA opposes.*

HBs 5574-5575: Crimes—Prohibits and provides penalties for intimidating or harassing an individual based on actual or perceived employment as a first responder. *MTA supports.*

HB 5581: Land use—Prohibits minimum area requirement greater than 500 square feet for a dwelling. *MTA opposes.*

HB 5582: Land use—Mandates parking requirements at no more than

one space per dwelling unit for multi-family residential use of property and allows mobile homes in any residential zone. *MTA opposes.*

HB 5583: Land use—Mandates setback requirements at 15 feet or less from the front property line and five feet from the sides and rear for dwellings or outbuildings if the local unit of government is located in whole or part within a metropolitan statistical area (MSA) or is located adjacent to an MSA area. *MTA opposes.*

HB 5584: Land use—Creates a statewide definition of “duplex” and mandates duplexes are a permitted use in any district where single-family residences are allowed. *MTA opposes.*

HB 5585: Land use—Creates a statewide definition of “accessory dwelling unit” (ADU), mandates ADUs be permitted by right in residential zoning districts and not subject to a public hearing, and requires mobile homes be allowed in any residential zone. *MTA opposes.*

HBs 5594-5595: Data centers—Provides for moratorium on certain

approvals for and operation of any new data centers. *MTA monitoring.*

HB 5647: Property tax—Allows for county equalization department staff to perform township assessments. *MTA monitoring.*

HBs 5660-5661: Housing—Creates the MI Home program and allows the Michigan State Housing Development Authority administration and operation of the MI home program and funds under the act. *MTA supports.*

HBs 5696 & 5945: Property taxes—Excludes property used to cultivate marijuana from personal property tax exemption and revised definition of qualified agricultural property. *MTA supports.*

HB 5717: Elections—Allows township to contract with an accredited individual to perform election law duties in the absence of township clerk. *MTA supports.*

HB 5872: Property tax—Eliminates uncapping of taxable value for transfers of property. *MTA opposes.*

HB 5878: Property tax—Eliminates all personal property tax. *MTA opposes.*

HBs 5928-5929: Land sales—Prohibits use of residential property by certain businesses and modifies definition of a crime. *MTA monitoring.*

HBs 6026-6027: Short-term rentals—Establishes short-term rental registry and clarifies prohibition on ban on short-term rentals. *MTA monitoring,*

HB 6105: Inland lakes—Modifies payments for lake level assessments. *MTA supports.*

HB 6161: Charter townships—Amends conflict of interest policy for charter township officials. *MTA monitoring.*

HB 6221: Charter townships—Revises procedures to exempt certain charter townships from annexation. *MTA supports.*

HB 6255: Legislative reports—Requires fiscal note on the financial impact of legislation to local governments. *MTA supports.*

HB 6272: Speed limits—Modifies general gravel road speed limits. *MTA supports.*

HJR A: Property tax—Eliminates uncapping of taxable value for transfers of property. *MTA opposes.*



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Benson, James talk state, local issues

To introduce our members to the 2026 gubernatorial candidates, and to give township officials better insight into how those candidates feel on a variety of township-related issues, *Township Focus* asked Democrat Jocelyn Benson and Republican John James a series of questions on issues of importance to local government. Their answers give a glimpse into how Michigan's next governor views the important relationship between state and local government.

Read on for the candidates' responses, as submitted, including their thoughts on local authority and their priorities as governor of the Great Lakes State.

cover story

Township governments rely primarily on two sources of revenue: revenue sharing and property tax revenues. As governor, how will you protect local government revenue streams and ensure local governments have the resources necessary to provide essential services for their communities?



Benson: Local governments are closest to the people they serve, and they play a vital role in keeping our communities safe, strong and thriving. As governor, I will make sure they have the resources they need to provide essential services and meet the needs of their communities. I will work with local leaders to support strong and stable local governments.



James: Michigan's townships are closest to the people they serve, and they provide essential services residents depend on every day. The state should not balance its budget by pushing costs down to local governments.

As governor, I will protect constitutionally required revenue sharing and work with the Legislature to provide greater predictability in statutory revenue sharing so local leaders can plan and budget responsibly. At the same time, my administration will conduct a comprehensive review of state spending to identify waste, duplication and programs that don't deliver results. Every dollar we eliminate from bureaucracy or ineffective corporate handouts is a dollar we can use to fund core priorities without asking Michigan families and businesses to pay more.

Property taxes are also becoming increasingly unaffordable for families, seniors and small businesses. I do not believe the answer is simply raising the taxes to fund government. We must grow Michigan's economy, expand the tax base, attract and retain residents and businesses, and make government more efficient at every level. A stronger Michigan economy means stronger communities and more sustainable local revenues.

What reforms, if any, would you pursue that could affect local governments, including their funding, revenue sources or regulatory authority?

Benson: Any changes affecting local governments should be developed with the input of the leaders who understand their communities best. As governor, I will make sure local leaders always have a seat at the table, and I will work closely with them on matters affecting the services they provide. My goal will be to make sure local communities have the flexibility and support they need to serve their residents effectively.

James: My guiding principle is simple: decisions should be made as close to the people affected by them as possible.

One of my first priorities will be restoring local control where Lansing has taken it away. That includes repealing Public Act 233 of 2023, which allows the state to override local decisions on siting certain large-scale energy projects. Township officials and residents understand their communities better than bureaucrats in Lansing, and local control must be restored. In contrast, my opponent, Secretary Benson, has strongly supported PA 233 and the destructive and costly "green energy" mandates.

My administration will also review permitting and regulatory requirements that unnecessarily increase the cost of housing, infrastructure and economic development. The goal should be to remove unnecessary state barriers while preserving local governments' ability to make decisions about their own communities. Again, in contrast, Secretary Benson supports elimination of all local zoning ordinances and empowering state government to override local decisions on housing, infrastructure and energy. I support restoration of local control and will oppose any attempt to further erode it.

When the state provides incentives to attract large-scale developments or new industries, how will your administration ensure locals have a meaningful voice in siting decisions? What financial responsibility should the state assume to help host communities meet the infrastructure and public safety demands created by these developments?

Benson: You can't be effective at making decisions at the state level if you don't have the voices of the people closest to the pain. I want residents and local leaders involved in the examination of whether we change anything—from zoning procedures to where we locate renewable energy projects.



Democratic candidate Jocelyn Benson says that as governor, she will make sure local leaders always have a seat at the table, and will work closely with them on matters affecting the services they provide.



Republican candidate John James says his guiding principle is that decisions should be made as close to the people affected by them as possible, and that one of his first priorities as governor will be restoring local control where Lansing has taken it away.

James: No community should wake up one morning and discover that Lansing has made a decision about its land, water, infrastructure or future without the people who live there having a meaningful say.

Whether we are talking about a data center, energy development or another major industrial project, local governments must have a meaningful role in siting decisions. My administration will uphold local control and require 100% transparency about a project's demands on electricity, water, roads, emergency services and other infrastructure before approving major state incentives. I believe that the use of nondisclosure agreements in taxpayer-financed incentives for economic development projects must be prohibited.

Large developments also cannot privatize profits while socializing costs. If a project creates significant new demands on roads, water and sewer systems, fire protection, law enforcement, or the electric grid, taxpayers and existing ratepayers should not be handed the bill. Developers should be expected to contribute appropriately to the infrastructure their project requires.

Please share the top priorities for your administration, if elected.

Benson: I'm running for governor to lower costs, raise wages, and protect the rights and freedoms of Michiganders. I recognize that the fundamental job of the next leader of our state is to make sure government is working for you, saving you time, saving you money, and making your life easier while also being willing and ready to stand up to anyone—no

matter how wealthy or powerful—who threatens our safety, our rights and our freedoms. That's why I've rolled out plans to tackle the rising costs of healthcare, housing and energy costs while putting money back into every Michiganders' pocket.

This is personal to me because I am a mom of a 10-year-old kid. In 10 years, he is going to be deciding what he is going to do with his future. The work we do over the next decade will define his childhood, his future, and the future of our loved ones throughout the state. I want Michigan to be the place he chooses to raise his family and call home.

As secretary of state, I have shown how you can make government work by saving residents time and money. That will be my goal as governor—to build a more affordable state and protect Michiganders' safety and freedoms. I will work with anyone to get that done, and I will take on anyone who gets in the way.

James: Michigan has enormous advantages, but for too long our state government has made it harder to raise a family, build a business and create opportunity here. My administration will focus on making Michigan a state where people can afford to stay, businesses can afford to grow, and our children have every opportunity to succeed.

My top priorities will be affordability, economic growth, education, reliable energy and accountable government. I will work to phase out Michigan's state income tax, reduce unnecessary regulations, end wasteful corporate handouts, and make Michigan competitive again for jobs and investment. We will pursue affordable and reliable energy through an all-of-the-above strategy while restoring local control over major energy projects.

Education will be equally important. We will refocus Michigan schools on outcomes by strengthening K–3 phonics instruction, intervening earlier when children struggle to read, expanding educational opportunities for families, strengthening accountability, and ensuring a Michigan diploma means a student is prepared for college or has a meaningful pathway into a skilled career.

Finally, we will restore trust and accountability in state government. That means auditing state spending, increasing transparency, strengthening ethics requirements, eliminating unnecessary bureaucracy, and ensuring taxpayers can see where their money goes and what they get for it.

The goal across all of these priorities is the same: make Michigan more affordable, more competitive, and a place where families and businesses want to stay, grow and build their future.

Responses shared are as submitted by each candidate's campaign and are not reflective of or endorsed by MTA, its Board of Directors, staff or membership.

Secretary of state candidates weigh in on priorities, reforms

To highlight how the 2026 Michigan secretary of state nominees—Republican Anthony Forlini and Democrat Garlin Gilchrist—feel on several key election-related issues, *Township Focus* posed a series of questions to each candidate. The following are their responses, as submitted.

Please share your top priorities as Michigan's secretary of state.

Forlini: As secretary of state, my goals will include but not be limited to:

- increasing transparency
- improving on reliable services
- revamping customer service so it is human-centric
- removing politics out of the office

Gilchrist: The following are my top three policy priorities: protecting our democracy and Michigan's free and fair elections from Donald Trump; standing TALL against big tech companies and the Trump administration who want to abuse your personal voter registration information or license-plate data; and modernizing licensing and registration by providing smarter, 21st-century service.

What changes, if any, do you propose to voter registration or Election Day procedures? How will you ensure that election reforms enacted at the federal or state level do not impose additional financial or administrative burdens on local communities?

Forlini: Any voting or Election Day procedures will have to be done in partnership with the Michigan Legislature as all current policies are in our Constitution and a secretary



Forlini



Gilchrist

of state cannot make unilateral decisions. In addition, any adjustments I attempt will be in partnership and conversation with local clerks.

- I would like to work to ensure IDs are used for voting. This is proven as a valid metric for accountability and not unreasonable of an expectation.
- I would also like to increase opportunities for voter registration, for example when one seeks their hunting and fishing license to also be presented with the opportunity to register to vote.

- I will be scrutinizing ways to save money throughout the state budget.
- I will also be working in partnership with the Legislature to determine if laws need updating so that greater demands made by the state are also met with additional financial resources for local communities. It is not fair that we demand more of local townships without giving them the extra resources for those duties.

Gilchrist: My commitment is that any reform our office proposes, whether it originates at the state or federal level, needs to come with the money attached to implement it, not an expectation that township budgets absorb new equipment, staffing or security costs. This means working directly with the Legislature on appropriations tied to specific mandates, being a vocal advocate for federal funding that reaches Michigan's clerks, and treating township and city clerks as partners in drafting implementation guidance. Clerks are the ones who know where a policy looks good on paper but breaks down at the precinct level, and I want that feedback shaping the decisions our office makes before rules are finalized and implemented.

Michigan has historically relied on a combination of state and federal funding to purchase updated election equipment, while local governments have generally been responsible for ongoing maintenance costs. How will you address funding for the upcoming round of election equipment upgrades required by law?

Forlini: My first action is to do a thorough audit of the books and the systems. I want to scrutinize vendors used and budget lines, and see if there are ways that we could use our resources more efficiently. Are there processes and procedures that need updating that could save money? Are there things in place that are no longer needed?

I will work with the Michigan Legislature to make sure our budget is common sense, transparent and healthy for the responsibilities we owe the Michigan citizens.

As a former township supervisor, I understand and deeply appreciate the role of the township government. To those reading this, thank you for the labors and investments you make on a daily basis for the local community. Your efforts are invaluable.

If elected as secretary of state, I look forward to partnering with township leaders for greater services and solutions for the people of Michigan. Please learn more about me at anthonyforlini.com and contact me at anytime at info@anthonyforlini.com.

Gilchrist: I'm committed to finding sustainable, long-term funding for election administration because our clerks shouldn't have to choose between compliance and their operating budget.

This past year offered a clear preview of the fight ahead: the governor and the secretary of state requested \$91 million

for election administration funding. The Senate concurred with that number, but the Republican-controlled House rejected it, and the parties eventually settled on a \$70 million compromise. This still leaves a \$21 million gap between what election officials said they needed and what got funded. As secretary of state, I'm committed to going back for that remaining \$21 million, because the original request reflected what the people running our elections said the job actually costs.

The federal picture makes this state-level fight even more important. Some of the equipment currently in service in Michigan's townships and cities was purchased with federal dollars, but it is doubtful we will be able to count on those funds going forward for two different reasons: Either the federal government simply stops issuing the grants that used to help state and local election administrators upgrade and maintain equipment, or it keeps issuing them but attaches conditions designed to push Michigan toward administering elections the way the Trump administration wants rather than in a neutral, nonpartisan way. Neither outcome is acceptable, and I don't intend to build Michigan's election funding strategy around federal money that may come with a partisan price tag or may not come at all. I'll work directly with local clerks now to figure out what that federal gap actually costs jurisdiction by jurisdiction, and to build a state-level bridge so townships aren't left holding a bill the federal government used to help cover.

Responses shared are as submitted by each candidate's campaign and are not reflective of or endorsed by MTA, its Board of Directors, staff or membership.



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Putting the AG race into *Focus*

The office of state attorney general acts as official legal representation for the state of Michigan and as the “people’s lawyer” for all citizens. The attorney general also offers opinions and interpretations of Michigan statute, based on inquiry from legislators and state departments, which often impact townships. *Township Focus* reached out to the two attorney general candidates—Republican Doug Lloyd and Democrat Eli Savit—to share insights into their goals for the office. The following are their responses, as submitted.

Please share your top priorities as Michigan’s attorney general.

Lloyd: My top priorities would be protecting Michigan families, strengthening public safety, protecting consumers and taxpayers, and ensuring that state government works effectively with local communities. I would bring an experienced, nonpartisan approach to the Attorney General’s Office, focused on enforcing the law, combating fraud and economic crime, protecting vulnerable residents, and supporting law enforcement. I would also prioritize strong partnerships with local governments, because effective public safety and consumer protection depend on cooperation at every level of government.

Savit: As Michigan’s attorney general, I’ll stand up for everyday Michiganders against powerful interests. I’ll protect Michiganders’ fundamental rights, including reproductive freedom, voting rights and civil rights at a moment when our freedoms are under sustained attack. I’ve spent my career litigating to defend these rights, including helping overturn Michigan’s antiquated abortion ban and counter discrimination, and I’ll bring that same fight to the AG’s office. I’ll also protect the rights of working people by cracking down on wage theft and consumer fraud, standing up to price-gouging and scams, and defending workers’ right to organize.



Republican attorney general candidate Doug Lloyd lists as his top priorities protecting Michigan families, strengthening public safety, protecting consumers and taxpayers, and ensuring that state government works effectively with local communities.

As Washtenaw County prosecutor, I built the only standalone worker and consumer protection unit in a Michigan prosecutor’s office, and I want to bring that fight statewide. Finally, I’ll keep Michiganders safe from violent crime, from gun violence, and increasingly, from digital threats like cybercrime and fraud targeting our seniors, our small businesses and our local governments. Fundamentally, the attorney general is the people’s lawyer. My top priority is to represent the interests of every Michigander by fighting attacks on our fundamental rights and safety.



Democratic attorney general candidate Eli Savit says the Attorney General's Office has a responsibility to make clear that intimidation of local public servants will be prosecuted to the fullest extent of the law.

What role should the attorney general play in supporting and working with Michigan's local officials? As attorney general, how do you plan to engage and work with local governments and their leaders?

Lloyd: The attorney general should be a resource and partner for local officials, while respecting the authority and responsibilities of local government. As Eaton County prosecutor, I have worked with elected officials, law enforcement, courts and community organizations to address problems that cross jurisdictional lines. As attorney general, I would maintain open lines of communication with local leaders, provide timely legal guidance and practical resources, and make the expertise of the Attorney General's Office available when local communities need it. Strong state-local partnerships make government more effective and help ensure Michigan residents receive consistent protection under the law.

Savit: I have worked in, and with, local government for years. I am currently the Washtenaw County prosecutor, and previously served as senior legal counsel for the City of Detroit. I have worked collaboratively with local officials as county prosecutor—not just on the day-to-day of criminal activity, but also partnering with the City of Ypsilanti in major lawsuits against slumlords and a fraternity that was the site of over a dozen sexual assaults. I know full well that local officials are on the front lines of governing in Michigan. Township supervisors, clerks, county commissioners—they're the ones fielding calls when a resident has a problem, and they're often doing it with limited staff and limited legal resources.

I see the Attorney General's Office as a partner and a resource for those local governments and local leaders. Concretely, that means keeping an open line to local officials on issues of concern that the Attorney General's Office is well situated to address, including, for example, public safety concerns, consumer scams and environmental issues. It also can mean partnering in litigation where the attorney general

may have legal hooks that municipalities do not. It means the AG's consumer protection and environmental units should actively coordinate with local governments so that fraud schemes or contamination issues affecting a township get addressed quickly and with the state's full resources behind them. And it means backing local officials up. Local leaders, particularly election officials and clerks, have faced threats and harassment in recent years simply for doing their jobs. The Attorney General's Office has a responsibility to make clear that intimidation of local public servants will be prosecuted to the fullest extent of the law.

As cyber threats increase, local governments are increasingly targeted by cybercriminals seeking sensitive public information. How will your office work with townships and other local governments to strengthen cybersecurity, protect sensitive public information and hold criminals accountable—particularly when criminals are difficult to identify or operate outside Michigan's jurisdiction?

Lloyd: Cybersecurity must be treated as a public-safety issue as well as a technology issue. The Attorney General's Office should work with townships and other local governments to share information about emerging threats, connect communities with available state and federal resources, and provide training and best practices for protecting sensitive information. When attacks occur, the state should help local officials coordinate with law enforcement and federal partners, preserve evidence and pursue prosecution. Cybercriminals do not respect jurisdictional boundaries, so Michigan must use every available state, federal and interstate partnership to identify offenders and hold them accountable wherever they operate.

Savit: Townships and small municipalities are increasingly attractive targets for cybercriminals. They hold sensitive resident data (tax records, personal information, sometimes even health or benefits data) but often lack the resources afforded to big cities and state agencies to protect that data. Attackers know that, so attacks on local governments have become more common across the country. My office will work to give local governments practical tools, not just warnings. That includes using the AG's consumer protection and criminal authority to move quickly when a breach occurs in order to help affected residents, coordinate notification requirements and preserve evidence for investigation.

It's true that cybercriminals targeting Michigan governments are frequently operating from overseas or hiding behind complex jurisdictional issues. Where perpetrators can be identified and reached, my office will pursue prosecution promptly, including through multistate actions. Where direct prosecution isn't possible, we can still support recovery, strengthen defenses so the same township isn't hit twice, and work with federal partners on sanctions or other tools targeting cybercriminal infrastructure.

Responses shared are as submitted by each candidate's campaign and are not reflective of or endorsed by MTA, its Board of Directors, staff or membership.



MTA part of broad bipartisan coalition urging 'no' vote on Con-Con

Following a vote by the MTA Board of Directors to oppose convening a Constitutional Convention (Con-Con), MTA joined a broad array of organizations and advocacy groups working together to urge Michiganders to vote NO on Proposal 1 on the Tuesday, Nov. 3 ballot.

The coalition, Protect MI Constitution from Special Interests, is working to protect Michigan's constitution and ensure it cannot be hijacked and rewritten in a way that allows narrow special interests to reshape the state's governing document or sideline voters. MTA opposes Proposal 1, which asks whether to call a Constitutional Convention and, if passed, would open Michigan's constitution to a complete rewrite. The question automatically appears on the ballot before Michigan voters every 16 years.

"Townships know their communities best and local officials need the flexibility to respond to the unique needs of the people they serve," said **Kevin Beeson**, 2026 MTA president and supervisor of **Pine River Township** (Gratiot Co.). "A Constitutional Convention could put community-based decisions at risk by opening the door to sweeping changes that have little to do with the issues facing

Michigan's communities today. Michigan already has a process in place for making targeted constitutional changes, and we believe that process should remain in place."

A look at Michigan constitutions

Michigan has been governed under four constitutions since achieving statehood. The first was ratified in 1835, with subsequent revisions in 1850 and 1908. Our current constitution, adopted in 1963, remains in effect today. Michigan's constitution already provides a mechanism for reform outside the convention process requiring voter approval: citizens may propose and adopt amendments directly through the ballot measure process and the state Legislature may propose constitutional amendments (by a two-thirds majority vote) and place on a statewide ballot for voter approval.

Since 1963, voters have amended the state's constitution dozens of times through the citizen initiative and legislative referral processes, on issues from term limits to voting rights to redistricting. There have also been dozens of proposed amendments rejected by voters. Each proposed change was debated publicly, appeared on the ballot as a specific proposal, and was approved or rejected by voters who knew exactly what they were deciding.

If a provision is outdated or a change is proposed, the solution is to write a clear amendment and let voters decide that question directly. A convention does the opposite: it opens every section at once, hands the drafting to special interests and out-of-state money, and asks the public to accept or reject the result as a package in one up-or-down vote.

Historically, Michigan voters have said NO to a Con-Con because opening up our entire state constitution is viewed by residents as too risky. However, with societal and political changes and unrest, we cannot assume that voters will vote down Proposal 1 as they did in 1978, 1994 and 2010. This is why MTA has taken a strong position of opposition to Proposal 1.

During the last Con-Con, the very existence of townships was threatened, when votes were held on an amendment for the "dissolution of political subdivisions other than counties, cities and villages," and efforts were made to remove or substantially reduce sales tax revenue to townships. In fact, MTA and its representatives played a significant role in the 1962 Con-Con, lobbying intensely and ultimately solidifying support for Michigan's townships and their authority.

If voters approve a Con-Con on the November 2026 ballot, every provision in our current Constitution would be subject to amendment or elimination. For our members, what's at risk? A convention could change the constitutional status of townships, township officers, the balance of power with townships, and the ability to fund township operations by altering tax limitations. Everything about how townships exist and operate could be on the table.

Inside a Con-Con

As shared on the coalition website, protectmiconstitution.com, if Michigan voters approve holding a constitutional convention, the process continues through several additional steps before any constitutional changes could take effect. A "Yes" vote on the convention question does not itself change the Michigan Constitution.

Step 1: Statewide vote. Michigan voters decide whether to hold a constitutional convention during the statewide general election.

Step 2: Delegate elections. If the convention question passes, delegates are elected by Michigan voters within six months. A special primary would be held in February 2027 and a special general election in May 2027. Delegates

represent different areas of the state and are responsible for participating in the convention—148 delegates in all, elected in each state House and Senate district.

Step 3: Constitutional convention. Delegates meet to review the current constitution, debate possible changes, and develop proposed revisions or a proposed new constitution. If approved by the voters, a convention would convene on Oct. 5, 2027. There is no timeline or deadline for completing the work, with some estimates of more than two years before a proposed constitution goes before voters.

Step 4: Statewide ratification vote. Any proposed constitution or constitutional revisions developed by the convention must be submitted to Michigan voters for approval not less than 90 days after the convention adjourns. The proposal would not take effect unless approved in a statewide election by a simple majority of voters. (In 1963, the measure passed narrowly by 50.2% to 49.8%, necessitating a statewide recount.) If voters reject the proposal, Michigan continues to operate under its existing constitution.

It is estimated that total costs to hold a Con-Con could be nearly \$80 million in taxpayer dollars.

Holding a constitutional convention would result in incredible uncertainty for job-providers, local governments, K-12 schools and higher education, and others. What's more, investments, initiatives and reforms would likely be put on hold during the Con-Con process. Our local governments, and our state, cannot afford to be put on pause during this time. MTA, local leaders and Michigan voters can be supportive of individual issues to amend the constitution—not opening up the entire document for potential change.

"Michigan's townships need a stable and predictable constitutional framework to effectively serve our local communities and residents across the state," said Tom Hickson, MTA executive director. "Our state Constitution is working well, and the ability exists to make specific changes through voter referendums. Opening the entire constitution to a total rewrite without guardrails poses a huge risk to Michigan's communities at a time when we need more stability and support."



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Why township department heads should have a seat at the budget table

Local governments are under constant pressure to do more with less. Michigan townships, in particular, are juggling rising costs for public safety, infrastructure and compliance, while revenues remain tight and residents expect reliable services. In many communities, though, budgeting is still a centralized process handled primarily by the township board, with finance staff or top administrators—and with minimal input from department heads and their impacted staff.

From nearly 20 years of working with townships across the state, I've seen what happens when departments aren't involved: budgets that look balanced on paper but fall short in practice, last-minute scrambles to cover unexpected costs, and frustrated staff who feel their needs weren't heard. Bringing department leaders into the conversation isn't just helpful; it changes the entire process for the better.

Department heads bring real-world perspective

Department heads live the work every day. They know which vehicles or equipment are nearing the end of their life, where staffing gaps affect service delivery, and how upcoming regulations or shifting community needs will impact costs. In a budget meeting for one of my clients, the public safety department gave up a portion of their budget when they realized how badly the department of public works (DPW) needed a vehicle. The DPW was all in for the next year, giving up part of their budget so public safety could purchase a new patrol car.

Including department heads early gives township leaders a clear picture of what it truly takes to operate emergency services, maintain infrastructure or meet compliance standards. It reduces mid-year surprises and allows boards and administrators to plan proactively instead of constantly reacting. Without this input, budgets are often just last year's numbers with a few small adjustments.

Accuracy and accountability get a boost

Budgeting is part forecasting and part strategy, and good forecasts depend on good information. When department heads contribute, they help identify upcoming projects, equipment needs, staffing changes, and potential revenue sources such as grants.

Perhaps just as important, shared development builds accountability. When a department helps shape its own budget, everyone understands the "why" behind the numbers. I've seen departments take pride in staying on budget when they've had a hand in building it—it's no longer just a mandate from above.

Collaboration strengthens township governance

A budget developed collaboratively also strengthens overall governance. Elected officials get a clearer view of how funding decisions link to service levels, and long-term priorities, like capital projects or staffing plans, can be integrated more effectively. I've observed townships where regular budget discussions break down silos, spark creative problem-solving, and reveal shared resource opportunities that would otherwise go unnoticed.

Practical steps that work

Including department heads doesn't need to be complicated:

- Pre-budget planning meetings help review last year's results and anticipate upcoming challenges.
- Clear templates and timelines keep requests consistent and manageable.
- Shared tools, even simple spreadsheets or online platforms, help track submissions and assumptions.
- Budget workshops let officials, finance staff and department heads refine numbers together, focusing on facts rather than wish lists.

These steps build a repeatable process that improves year after year and simplifies the work for everyone involved.

Creating budgets that actually work

When department heads are included, budgets are more accurate, transparent and strategic. Collaboration isn't just good practice, it's essential for townships facing tight resources and growing demands. When budgets reflect both operational reality and financial expertise, local governments are better equipped to serve their communities effectively and responsibly.

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.



Looking to the 'Future of MTA'

New MTA award and scholarship supports
new and developing local leaders

MTA is thrilled to announce that applications are now being accepted for a new award—one that seeks to support township leaders while also honoring one of our own.

The **Harold Koviak "Future of MTA" Memorial Award and Scholarship** was created to honor our 2025 president following his unexpected passing last fall. Koviak, who served as supervisor of **Burt Township** (Cheboygan Co.) for more than 30 years, was an immensely dedicated township leader, who firmly believed in the government closest to the people and had a passion for recruiting and mentoring future generations of township leaders.

"Our dad was immensely proud of his public service and affiliation with local and state government," said Koviak's daughters Jeni and Missy. "Harold thrived in his community and always educated, encouraged and supported community involvement on any level. We want to thank MTA for honoring our father and allowing his memory to live on and engage the younger generations."

This award was created to encourage and support our new township leaders, whether they are "young or young at heart," as Koviak was fond of saying. In addition to receiving a "Future of MTA" award, the annual honor will also include a scholarship to attend the MTA Annual Conference & Expo, allowing the recipient to receive invaluable education and connections that MTA's flagship event offers—and that is essential to serving as a township leader.

Supporting up-and-coming township leaders

The "Future of MTA" award and scholarship is especially designed for officials who are new to their role in the township (serving four years or less) *and* who have not previously



MTA's new 'Future of MTA' Award & Scholarship honors our late president Harold Koviak and his passion for recruiting and mentoring new leaders in township government.

attended the MTA Annual Educational Conference & Expo. It seeks to recognize and support those individuals who are committed to serving their community and who are interested in expanding their knowledge, building new skills, and bringing valuable ideas to their communities.

Applicants are not limited to only elected township officials. In addition to those serving on the township board, appointed board or commission leaders may also apply, as well as deputies, staff and others who are seeking to grow in their role in the township or potentially seek elected office.

How to apply

Here are the details on applying:

- Applicants must have served four years or less in their township role **and** have not previously attended the MTA Annual Educational Conference & Expo.
- Each applicant must submit:
 - A brief essay (500 words or less) on their local government involvement, value of serving, and how they will put the Conference education and experience to use in their community
 - A resolution of support from their township board (*a sample resolution is available on the "Future of MTA" webpage on michigantownships.org, under the "About" tab*)
- Applications are accepted until **Monday, Jan. 4, 2027**, on michigantownships.org or by emailing application materials to jenn@michigantownships.org, along with your name, township (and county), and number of years served.

The MTA Awards Committee, comprised of members of the MTA Board of Directors, will select the winning applicant. The winner will receive a free registration* to attend MTA's 2027 Annual Conference & Expo, held April 19-22 at the Grand Traverse Resort, as well as lodging for three nights at a hotel with an MTA Conference room block. The recipient will also be recognized during the awards ceremony at the MTA Banquet on the final night of the Conference.

"We want to thank MTA for honoring our father and allowing his memory to live on and engage the younger generations."

—Jeni and Missy Koviak, daughters of late 2025 MTA President Harold Koviak

For the young or young at heart

This "Future of MTA" award perfectly encapsulates Koviak's message of encouraging and mentoring new individuals to serve in township office, which was the hallmark of his time as MTA president. He particularly emphasized the need to encourage young people to become public servants, including as appointed officials, to help build experience in township government. He also pointed to the "young at heart"—early retirees or those whose children are older or grown and who may have less busy schedules—as ideal candidates to serve their community.

"Harold knew, and shared, that it is incumbent on all of us—every township official—to help nurture, encourage and support new township leaders, particularly younger people," said 2026 MTA President **Kevin Beeson**, supervisor of **Pine River Township** (Gratiot Co.). "I am so pleased that we are able to honor my good friend Harold in this way with this enduring memorial award and scholarship, and support those individuals who are working to make their communities a better place."

*Conference registration is non-transferrable, and is only applicable for the 2027 event. The winner is responsible for any meals not included with the Conference, and pre-Conference session registration is not included.



THE FUTURE OF MTA

Apply now for the NEW Harold Koviak Memorial
"Future of MTA" Award & Scholarship

To encourage and support new township leaders

Includes scholarship to MTA's
2027 Annual Conference & Expo!

WHO CAN APPLY?

- Elected township officials, those appointed to a township board or commission, deputies, staff and others seeking to grow in their role in the township or potentially seek elected office

APPLICATION REQUIREMENTS AND DETAILS

- Applicants must have served **four years or less** in their township role **and** have **not previously attended** the MTA Annual Conference & Expo.
- Applicants must submit:**
 - A brief essay (500 words or less) on their local government involvement, value of serving, and how they hope to put the Conference education and experience to use in their community.
 - A resolution of support from their township board.
 - Applications are accepted until **Monday, Jan. 4**. Apply on michigantownships.org (*click on "Future of MTA" under the "About" tab*), or send applications materials with name, title, township (and county) and years of service to jenn@michigantownships.org.

Questions? Contact jenn@michigantownships.org



It's Time to recognize the people who make a difference in our townships every day—honoring those who embrace challenges, create positive change, and lead their community with vision, innovation and a commitment to service. Sound like someone in your township? **It's Time to nominate them for the “Spirit of MTA” award!** The nomination deadline is Jan. 4.

Two awards will be presented: to an official from a township below 4,000 population and above 4,000 population.

It's Time to celebrate service. **It's Time** to recognize dedication. **It's Time** to honor those who make a difference.

“Spirit of MTA” nominee information

[illegible]

Your relationship to the nominee

Submit your nomination by Jan. 4. Complete an online nomination form at michigantownships.org (under “About”), or return this form via email to awards@michigantownships.org or fax to (517) 321-8908, Attn. Jenn.

Still time to attend one of our remaining *Regional Meetings!*

As an MTA member, you belong to the largest community of local government officials in the state. MTA's *Regional Meetings* are a great opportunity to connect with that community and other municipal experts to discuss the latest issues impacting townships. This full-day event offers sessions thoughtfully designed to cut through complexity and bring clarity to what matters most—from navigating legal pitfalls to financial fundamentals and staying ahead of legislative changes.

Engaging, relevant and grounded in everyday township challenges, each session is built to help you ask better questions, spot risks sooner and make more informed decisions for your community. Whether you're strengthening your foundation or fine-tuning your approach, MTA's *Regional Meetings* are your one-stop event for sharper thinking, stronger oversight and smarter governance.

Legislative Lowdown: Gain insights into the new fiscal year's state budget and the latest laws impacting your township. Hear about the legislative priorities shaping the 103rd legislative session, what lies ahead for the remainder of the session, and how your involvement can help make a difference. *Led by MTA's Government Relations Team*

Financial Forum: A practical look at fiscal best practices, preparing for potential downturns and recognizing financial stress. Learn proactive strategies to maintain stability, respond to red flags and understand the steps to take if your township is already facing financial trouble. *Led by Michigan Department of Treasury's Local Audit & Finance Division*

Municipal Missteps: Sometimes the biggest lessons come from the biggest mistakes. Review legal landmines, unintended consequences and "wait . . . can we do that?" moments that trip up townships. From well-intentioned decisions to costly oversights, we'll help you spot trouble early and avoid common pitfalls. *Led by MTA Legal Counsel, Bauckham, Thall, Seeber, Kaufman & Koches, PC*

Back to Basics Boot Camp, Where There Are No Silly Questions: Special meeting notices, Freedom of Information Act deadlines, meeting procedures—some questions come up again and again. Join us as we tackle the most frequently asked township questions. You'll get practical answers, useful reminders and a chance to have your own questions addressed by MTA experts. *Led by MTA's Member Information Services Team*

Turning Your Audit into Insights: An audit presentation should be more than flipping through financial statements and nodding along. Get an insider's take on the audit process to learn what questions you should be asking and what details deserve a closer look. Unpack who should be talking to whom and when, and turn your audit into a powerful tool for oversight. *Led by Rehmann Public Sector financial experts*

Reviving Rural Infrastructure: Looking for affordable financing for your infrastructure project? Learn how townships can access low-interest loan financing to support infrastructure, public facilities and essential services. Current program focus is on core projects like water, sewer, housing, public safety, fire and rescue, telecommunications, libraries, and more. *Led by USDA Rural Development*

Regional Meeting Registration Form — — — — —

Township and County

Name and Title

Name and Title

Name and Title

Payment options:

- ☐ Check enclosed (payable to MTA) ☐ Invoice my township (members only)
☐ Charge to: MasterCard or VISA

Card # CSV 3-digit code Expires

Print Card Holder's Name

Signature

Remaining locations include:

- ☐ **Oct. 7:** Crystal Center at Crystal Mountain Resort, Thompsonville
☐ **Oct. 8:** Holiday Inn Grand Haven-Muskegon by IHG, Spring Lake
☐ **Oct. 13:** Treetops Resort Conference Center, Gaylord

► Registration Rate*: \$175/person

# of Persons	Registration Fee	Total
_____	x _____	= _____

**Rates apply to MTA-member townships.
All others, call for rates.*



Send your completed registration form to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax to (517) 321-8908 or email rebecca@michigantownships.org. Save time, register online at bit.ly/MTARegionals. Need event registration assistance? Call (517) 321-6467, ext. 226. For other event-related questions, use ext. 234.

upcoming MTA workshop

REGISTRATION INFORMATION

Treasurers' Guide to Tax Collection

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

MTA Consultant Cindy Dodge offers expert insights:

- Preparation of the tax bill
- Summer taxes
- Winter taxes
- Accounting for and disbursement of collections
- Settlement
- Delinquent personal property tax
- Applicable laws, "best practices" and more

Also valuable for deputy treasurers and any member of your township team who has some responsibility in the property tax collection process.

All participants will receive the Treasurer's Record Retention Schedule #29, the *Accounting Procedures Manual for Local Units of Government in Michigan*, and examples of what the tax bill can include to reduce taxpayer misunderstandings, cut through the confusion and reduce your call volume.



Continue learning

Attendees may purchase the 2024 edition of MTA's *Treasurer's Guide to Township Government* on site at the discounted rate of \$36.55. Pre-purchased guidebooks will be distributed at check-in. Additional copies will be available on site while supplies last.



Event Details

Light breakfast will be available at registration which begins at 8:30 a.m. Lunch is served at noon and class is held from 9 a.m. to 4 p.m. on:

Nov. 24: Treetops Resort Conference Center, Gaylord

Dec. 2: M-TEC at LCC West Campus, Lansing



Attendees earn full chapter credit toward **Chapter 11: Tax Collecting** in MTA's **Red Book Ready** program. Are you "ready" to learn more? Visit bit.ly/MTA-RBR

Tax Collection Registration Form — — — — —

Township and County _____

Name and Title _____ Purchase *Treasurer's Guide*? ☐ Yes ☐ No

Name and Title _____ Purchase *Treasurer's Guide*? ☐ Yes ☐ No

Payment Options:

- ☐ Check enclosed (payable to MTA) OR ☐ Invoice my township (members only)
☐ Charge to: (circle one) MasterCard VISA

Card # _____ CSV (3-digit code) _____ Expires _____

Print Card Holder's Name _____ Signature _____

Choose location:

- ☐ **Nov. 24:** Treetops Resort Conference Center, Gaylord
☐ **Dec. 2:** M-TEC at LCC West Campus, Lansing

► **Early-Bird Rate***: \$130/person
Expires two weeks prior to event date

► **Regular Rate***: \$160/person
Applies two weeks prior to event date and on site

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

_____ (# of books) x (\$36.55/book*) = \$_____

AMOUNT ENCLOSED = \$_____

*Rate applies to MTA-member townships. All others, call for rates.

*Confirmations will be sent via email to individual registrants.
To add or update an email, contact MTA at (517) 321-6467, ext. 231
or email database@michigantownships.org.*



Send your completed registration form to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax to (517) 321-8908, email rebecca@michigantownships.org or register online at bit.ly/twptraining. Need event registration assistance? Call (517) 321-6467, ext. 226. For other event-related questions, use ext. 234.

upcoming MTA workshops

REGISTRATION INFORMATION

Strengthen your board's financial foundation

MTA can help your board master the fundamentals of township finances, assessing and taxation. Join us at **Bay Pointe Inn** in **Shelbyville** this **December** for one (or both!) of the courses described below:

Township Finances

Dec. 8 from 9 a.m. to 4 p.m. (Includes light breakfast and lunch)

Oversight of township finances is a fundamental statutory duty of township boards. Good governance demands that every board exercise effective oversight of all township assets, including human and physical resources. Explore in-depth how township boards can achieve a greater degree of control over the township's financial position and assure that resources are directed to address the township's highest and greatest needs. We'll review the board's role in establishing a powerful budgeting process, techniques for protecting your financial assets, determining the correct amount of reserves and early warning signs of potential financial problems.

Presenter: Rod Taylor, Senior Governmental Consultant, Maner Costerisan

TGA course F-103; 6 credits



Fundamentals of Assessment & Taxation

Dec. 9 from 8:30 a.m. to 12:30 p.m. (Breakfast served at 8 a.m.)

Property taxation and assessment administration are two cornerstones of township operations. From assessment and board of review meetings, all the way to tax collection—it's essential that board members have an understanding of how the process works. Learn more about the Headlee Amendment and Proposal A, as well as truth-in-taxation, assessing and equalization. Delve into a variety of revenue sources coming into the township, including millages, administrative fees and special assessments.

Presenter: Shila Kiander, Osceola County Equalization Director

TGA course F-105; 4 credits

Excellence in Governance: All are welcome to attend these courses, which are part of MTA's **Township Governance Academy (TGA)** curriculum. You don't have to be enrolled in TGA to attend. If you enroll within six months of class, credit will be applied retroactively.

What's TGA? These confidence-building courses enhance your leadership skills and motivate you to take on the challenges unique to those serving as a local leader. Regardless of your position in the township or amount of experience, TGA will move you to a higher level of performance and make your service to your community more effective—and more rewarding.



Learn more about TGA at bit.ly/MTA-TGA

Winter Academy Registration Form — — — — —

Township and County

Name and Title

Email

Which class(es) will you attend:

☐ **Finances** ☐ **Assessment & Taxation** ☐ **Both**

Need lodging? Visit bit.ly/MTA-TGA to book hotel rooms at the discounted MTA group rate.

	Early-Bird Rate* Ends Nov. 23	Late Rate* Begins Nov. 24
Registration rates		
Township Finances	\$125/attendee	\$175/attendee
Assessment & Taxation	\$100/attendee	\$150/attendee
Both courses	\$175/attendee	\$225/attendee

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

Save \$50 when registering for **both courses!**
Discount applies only if the same registrant attends both courses.

Payment Options:

- ☐ Invoice my township (members only)
☐ Check enclosed (payable to MTA)
☐ Charge to: (circle one) MasterCard VISA

Card #

Expiration Date

Print Card Holder's Name

CSV (3-digit code)

Signature



Send your completed registration form to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax to (517) 321-8908, email rebecca@michigantownships.org or register online at bit.ly/twptraining. Need event registration assistance? Call (517) 321-6467, ext. 226. For other event-related questions, use ext. 234.



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