

Oct. 24, 2025

A week of sorrow and welcome at MTA

This week has brought unexpected transition for MTA, as we share the unexpected passing of 2025 MTA President Harold Koviak. Harold was an immensely dedicated public servant, serving Burt Township (Cheboygan Co.) for nearly 30 years, including as supervisor since 2002. Our thoughts and deepest sympathies are with Harold's beloved daughters Jeni and Missy and grandson Greyson, his family and his community during this time. We are immensely grateful for Harold's leadership and friendship, and his invaluable role in helping to shape the Association, his township and all Michigan townships. You can read more about Harold's life here: www.stonefuneralhomeinc.com/obituary/Harold-Koviak



In accordance with the MTA bylaws, MTA First Vice President Kevin Beeson, supervisor of Pine River Township (Gratiot Co.), will now serve as our president.

In addition, MTA has also [welcomed our new executive director](#), Tom Hickson, who began his new role leading the Association last week, and was able to spend time with Harold at the *Supervisor's Professional Development Retreat* and a multi-day MTA Executive Committee planning meeting. "While I am excited about my new role in this exceptional organization, I am greatly saddened about the loss of our friend and president," Tom shared.

We mourn Harold's loss, and will continue to honor his dedication and commitment to MTA and Michigan's townships during this unprecedented time.

Postmark bill as date of receipt for property tax payments advances

Local units could soon be required to accept the postmark from the U.S. Postal Service *if it is not less than five days prior to the property tax due date* as the date of receipt for property tax payments and other communications or notifications. [House Bill 4799](#), sponsored by Rep. Sarah Lightner (R-Tompkins Twp.), was reported this week by the House Finance Committee. MTA again opposed the legislation. Additionally, if electronic payment or electronic communication or notification is accepted, the date of submission would have to be considered the date of receipt. An electronic communication or notification is not property tax payment. Further, municipalities have no authority over USPS postmarks, USPS mail permits or financial institutions and where property tax payments originate. MTA is continuing to seek changes to this legislation, which will next be considered by the

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[2025 Professional Development Retreats](#)

Oct. 27-28: [Trustees](#)

Oct. 29-30: [Planning & Zoning](#)

Oct. 22: *Now You Know* Luncheon Webinar: [Wait, I Can Get in Trouble for That?!](#)

Nov. 19: *Now You Know* Luncheon Webinar: [Wait, Who's Supposed to Do That?](#)

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full House. Members are urged to share their opposition with their [state representative](#).



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SEPT 30 Clerks	OCT 1 Treasurers	OCT 15 Supervisors
OCT 28 Trustees	OCT 29 Planning & Zoning	



Foreclosure avoidance sunset removed

Legislation to allow for payment reduction measures and foreclosure avoidance agreements on eligible property with delinquent property taxes to continue was approved by the Senate Committee on Finance, Insurance and Consumer Protection this week. [Senate Bill 423](#), sponsored by Sen. Stephanie Chang (D-Detroit), would delete the sunset dates on these provisions in the General Property Tax Act. Under the act, on March 1 in each tax year, property delinquent for taxes, interest, penalties and fees for the preceding 12 months or more is forfeited to the county treasurer for the total amount of those unpaid delinquent taxes, interest, penalties and fees. A local government may withhold property from the delinquency process under certain circumstances, including cases of substantial financial hardship. For such cases, a foreclosing government may grant a delinquent property tax payment reduction, create a delinquent property tax installment payment plan or a tax foreclosure avoidance agreement, or enact some combination of these options. For a delinquent property payment reduction, a participating local governmental unit may reduce delinquent taxes to specified percentages, cancel some or all taxes that represented charges for services that became delinquent, and cancel all interest penalties and fees required under the act. The current provision expired July 1, 2025; SB 423 deletes the sunset date. SB 423 moves to the full Senate for action.

[* Bauckham, Thall, Seeber Kaufman & Koches PC](#)

[* Consumers Energy](#)

[* Fahey Schultz Burzych Rhodes PLC](#)

[* Foster Swift Collins & Smith, PC](#)

[* Hartleb Agency](#)

[* ITC Holdings Corp.](#)

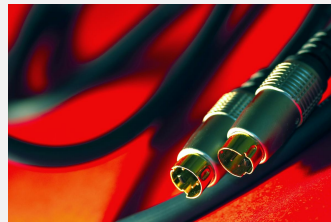
[* Rosati, Schultz, Joppich & Amtsbuechler, P.C.](#)

[* Mika Meyers, PLC](#)



MPSC seeks township response on video services survey

Municipalities in the state recently received a letter from the Michigan Public Service Commission (MPSC) seeking participation in an electronic survey on video services local franchise agreements. Under the Uniform Video Services Local Franchise Act, the MPSC is required to file an annual report to the governor and Legislature that includes information on the status of video service competition in the state. To assist MPSC staff with gathering information for the report, townships are asked to complete the quick and easy electronic survey [located here](#) by Nov. 17.



STC updates

The State Tax Commission (STC) recently approved and shared the following items this week:

- Property Tax Appeal Procedures for 2026—[Bulletin 10 of 2025](#)
 - Property Tax and Equalization Calendar for 2026—[Bulletin 11 of 2025](#)
 - Neighborhood Enterprise Zone—revised application form, [Form 4775](#), as well as a new form, [Form 6101](#), Transfer Application for Neighborhood Enterprise Zone Certificate
 - Obsolete Property Rehabilitation (OPRA)—[List of 2025 OPRA Qualified Local Governmental Units](#)
 - Commercial Rehabilitation Act—[Commercial Rehabilitation Act Frequently Asked Questions and Form 4507, Application for Commercial Rehabilitation Exemption Certificate](#)
 - 3rd Quarter Certified Interest Rates—[Bulletin 12 of 2025](#)
 - [System Economic Factors for Electric Distribution Cooperatives for 2026](#)
-

Treasury offers 2025 board of review training in December

The state Department of Treasury will conduct a virtual 2025 Board of Review (BOR) Training using Zoom on Dec. 3, 2025, from 6 to 9 p.m. The training is limited to 100 people and is free of charge. To register, click [here](#). For 2026 BOR, MTA will offer both in-person and online training around the state in February. Watch for details in future *Township Insights* and other MTA communications for dates and locations.

Upcoming deadline for revolving fund projects

Townships interested in applying for State Revolving Fund (SRF) financing for drinking water, stormwater, wastewater or non-point source capital improvement projects must submit an Intent to Apply by Nov. 1. Visit the [SRF webpage](#) for eligibility information and complete the [Intent to Apply form](#) by the deadline to be considered for funding and financing opportunities in fiscal year 2027.



Wetland regulations webinar

Michigan's wetland law has many regulations on construction and other activities. The Michigan Department of Environment, Great Lakes, and Energy is hosting a [webinar](#) on Nov. 18 for local leaders to help familiarize them with wetland project requirements and assist in answering resident and developer questions.

Fisheries habitat grant opportunity

Local governments are eligible to receive up to \$1.5 million for aquatic habitat conservation and dam management projects through the Michigan Department of Natural Resources (DNR) Fisheries Habitat Grant Program. Prior to application, interested leaders must discuss their projects with a local [DNR fisheries biologist](#) and complete and submit a short preproposal by Nov. 19. Applicants will be notified of the outcome of their preproposals by Dec. 12 and, if selected, will be invited to submit full applications. Learn more about the funding opportunity and priority projects on the [program webpage](#).

EV infrastructure funding for multifamily properties

The state Department of Environment, Great Lakes, and Energy is now accepting requests for proposal for funding to support the installation of non-public Level 2 alternating current (AC) EV charging stations on existing and new multifamily housing developments. All organizations can apply, and the requesting organization does not need to be the property owner. A minimum of 30% match is required if the project is not located in an environmental justice community. See the [program website](#) for further details and application instructions.



New workplace mental health webinar series

A new three-part webinar series discussing how employers can support mental health in the workplace begins on Oct. 20 at 2 p.m. on [Teams](#). The focus of this series is the new Healthy Work, Healthy Mind LEADS program from the state Department of Labor and Economic Opportunity that will assist leaders in creating supportive organizations that enhance employee wellbeing.

Reminders for clerks

- **Signature cure notices:** Voters have until 4 p.m. on the Friday before Election Day to cure their signature on their absent voter (AV) ballot application and have their ballot mailed to them. Signature cures for AV ballot return envelopes must have their Absent Voter Ballot Signature Cure form to their local clerk by 5 p.m. on the Friday after Election Day. Cure forms must be returned by email, mail or in person at their local clerk's office. Templates for the [Absent Voter Ballot Application Signature Cure Notice](#) and the [Absent Voter Ballot Return Envelope Signature Cure Form](#) are available in the state Bureau of Elections (BOE) eLearning.
- **Accessibility:** Clerks are required to ensure that voter assist terminals (VATs) are available at polling places during early voting and on Election Day for all voters. VATs should also be provided for in-person AV voting if available.
- **Logic and accuracy testing:** The public accuracy test for the Nov. 4 election must be conducted by Thursday, Oct. 30. For jurisdictions offering early voting, the deadline is five days before the start of early voting. The meeting must be

posted at least 48 hours before the test and held in accordance with the Open Meetings Act. Jurisdictions that use the same vendor that programmed the county's memory devices to prepare the test deck and conduct the preliminary testing also must have the election commission complete the Election Commission Certification form at the public test.

- **Early voting (EV) guide:** BOE has published an [EV Quick Guide for Early Voting Equipment](#) document in eLearning, which contains guidance about ensuring the physical security of early voting equipment, along with procedures to follow at the end of each day of early voting.
- **Emergencies:** Clerks cannot shorten or extend polling hours unless directed to do so by the proper legal authority. If an emergency occurs that could potentially interrupt the voting process, follow directions from local law enforcement officials and call BOE as soon as possible. If it is necessary to evacuate an early voting site or polling place for any reason, instruct the election inspectors to take possession of the pollbook before leaving if it is safe to do so. BOE has an [Emergency Response Plan Template](#) in eLearning and will host a Training Tidbit on Oct. 30 to discuss Election Day emergencies to can help plan for the unexpected and help clerks update their emergency response plans and state emergency contacts.
- **Offline backup reports:** All early voting sites must have a backup precinct list and a daily EV Voter Change report before voting begins in case the Early Voting Electronic Pollbook is unavailable. Guidance on this process may be found in the [Early Voting Site Offline Paper Backup Procedures](#) or [Early Voting Offline Backup Training Tidbit](#).

Federal updates for week of Oct. 20

Check out the National Association of Towns and Townships [Weekly Legislative Update](#) for the latest on federal actions impacting townships.

Michigan Townships Association | 512 Westshire Drive | Lansing, MI 48917 US

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