

DECEMBER 2023

Township Focus

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION



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Put a bow on it (some more personal thanks)

As you may recall, I didn't get to finish giving thanks in my, ah, Thanksgiving column—let's just say my editor **Jenn Fiedler** knows how to carve up a column ... so here is a continuation. The year is almost done, so let's put a bow on it. I'll repeat our gratitude to **Judy Allen**, our Government Relations team and all of you who actively engaged your legislators and the state administration. The central issue of local authority dominated this year, and will be our focus again with 2024's legislative developments. Thank you for working as "**One Team**" to educate state decision-makers on the impacts to our shared local communities that their changes are causing.

Many of your MTA experiences are made possible by our **Administration and Finance team**. Besides providing a wide range of membership services to our elected officials and your townships, the team manages many of the operations, accounting, budgeting and facilities activities—they literally keep the lights on. The Admin team helps MTA deliver on our mission and grow both new capabilities and the needed resources as we expand our services to you.

MTA has one of the finest association **Board of Directors** in Michigan, and directly benefits from their strong, effective governance of our activities. Starting with **2023 MTA President Pauline Bennett** and her Executive Committee colleagues, and extending to our other district directors and past presidents, you have 30 dedicated township leaders committed to your success and to advancing township interests and priorities, including our legislative policy. Board members have a core responsibility of carrying ideas and news to and from your county chapters, townships and other regional contacts. Openings on the Board occur occasionally and we encourage applications from members interested in filling such open seats.

MTA continues to attract excellent professionals to build on our capabilities and our team's strength to help prepare and support you in your work. Just this past year, we are grateful that **Judy Bigney** has joined our Member Information staff to answer your questions, that **Katie Olkowski** now helps coordinate our Government Relations

activities, that **Dawson Bishop** joined to transform our digital resources, that **Katrina Hnath** now focuses on delivering education and events, and finally that **Jill Smith** brought her financial experience and insights to our Association.

None of this would be possible without ... **you**. MTA is the largest local government organization in Michigan, and ranks among the best of our type nationally. Our advocacy work, educational programs, county chapters, Annual Conference and other events—all of this succeeds in delivering on our MTA mission because of your personal participation and your township's support. As an MTA member official, you serve both the local democracy of your community and in unison as "**One Team**" for our great state of Michigan. Thank you very much.

Finally, I want to thank the volunteers and state staff of the "**Michigan State Christmas Tree Crew**." The crew is led by volunteer Denny Olson and supported by Ken Gauthier, Diane Randall and Bill Deater—all MTA past presidents. They work the year round to identify the best tree, often one that needs to be removed, and then get their hands dirty wrapping it, trucking it and setting it in front of the Capitol. This year, Denny (*pictured above right with Ken Gauthier*) and his wife Carmel also donated a beautiful hand-carved Christmas tree to decorate MTA Headquarters.

On behalf of our MTA Board and our staff, we wish you joyous holidays with your family, friends and colleagues!



Neil

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Michigan Township Focus, Issue 11 December 2023 (ISSN 2330-9652), is published monthly, except for one combined spring issue. MTA membership provides a subscription to township board members, the manager/superintendent, planning commission chairperson and township attorney. Member counties also receive subscriptions for elected officials, the equalization director and road commission chairperson. Annual membership dues include \$33 for a one-year subscription to *Michigan Township Focus*. Additional member subscriptions are available for \$33 per year. Subscription rate for residents and firms in member townships is \$44 per year (schools and libraries may subscribe for \$33 a year).

Michigan Township Focus is a publication of the Michigan Townships Association, 512 Westshire Dr., Lansing, MI 48917-9757. Phone: (517) 321-6467; fax: (517) 321-8908; Web: www.michigantownships.org. Periodicals postage paid at Lansing, MI. POSTMASTER: Send address changes to: *Michigan Township Focus*, PO Box 80078, Lansing, MI 48908-0078.

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president's round table

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mission statement

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



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As the state Legislature headed into the fall, intentions to adjourn for the year much earlier than usual were in the works. The result was a flurry of activity, including fast-tracked legislation, numerous session days lasting far into the night, and the passage of many laws impacting townships.

28 A model for township leaders: Township supervisor exemplifies dedication to community, public service

As MTA launches its new "Spirit of MTA" award to honor elected township officials for their commitment to their community and to township government, examples of deserving leaders abound throughout our state. We share just one example in a dedicated township supervisor who champions his township—and all townships.

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THE YEAR AHEAD

Townships have until the end of 2024 to obligate ARPA funds

Townships have just over one year—until Dec. 31, 2024—to obligate their allocation of federal American Rescue Plan Act (ARPA) funds. If your township has not already done so or has not fully obligated the money—distributed to local and state governments to mitigate the fiscal impacts of the COVID-19 pandemic—you should make plans now in order to meet the deadline. ARPA funds must be fully spent by Dec. 31, 2026.

As a reminder, townships that did not choose the standard allocation option, which allowed use up to \$10 million to be used for general government services, can use the funds for the following purposes:

- Provide government services affected by a revenue reduction during the pandemic
- Make necessary investments in water, sewer and broadband infrastructure
- Respond to the COVID-19 emergency and address its negative economic impacts
- Provide premium pay for essential employees performing an essential function in the pandemic
- Emergency relief from national disasters
- Surface transportation infrastructure
- Title I projects (includes community development in line with the federal Housing and Urban Development Community Development Block Grant program)

ARPA prohibits the use of the funds for pension or to offset revenue loss due to a tax cut.

Visit MTA's "COVID-19 Relief Funding" webpage on www.michigantownships.org (under the "Advocacy" tab) for resources, links and information.

COURT RULING

COA: BOE elections challenger manual must be revised

The Michigan Bureau of Elections must update its instructions for election challengers, following a Michigan Court of Appeals ruling in October that the guidance released by the Secretary of State (SOS) in May included improperly promulgated requirements.

The court ruled in *O'Halloran v. Secretary of State, et al* that the bureau's May 2022 manual, "The Appointment, Rights, and Duties of Election Challengers and Poll Watchers" improperly includes "non-rule instructions" for these election observers. The SOS and BOE "may issue mere instructions that are binding on election workers who operate as defendants' employees and subordinates, but regulations targeting election challengers or poll watchers reach beyond defendants' general supervisory scope" and were not properly promulgated under the Administrative Procedures Act (MCL 24.201, *et seq.*).

Following the court ruling, the BOE had not yet released its updated election challenger manual, as of *Township Focus* press time.



HIGHER WAGES

Reminder: Michigan minimum wage increases Jan. 1

The state minimum wage increases to \$10.33 per hour, from \$10.10 per hour, effective Jan. 1, 2024. Under the Improved Workforce Opportunity Wage Act (Public Act 337 of 2018), Michigan's minimum wage will increase each Jan. 1 until it reaches \$12.05 in 2030. PA 337 outlines a set schedule for the increases.

Pending litigation may affect this minimum wage increase. For additional information, including potential amended minimum wage rates as a result of that litigation, visit www.michigan.gov/wagehour, and watch MTA publications for updates as they become available.



ATTENTION TREASURERS

Reminder for tax collection office hours



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

for the unpaid taxes to be returned as delinquent to the county treasurer the next day.

In addition, the treasurer (or designee) must be in his or her office from 9 a.m. to 5 p.m. one business day between Dec. 25 and Dec. 31. However, the requirement to hold hours in December is waived if the township has an agreement with a local financial institution to collect taxes on behalf of the township, and the township provides timely notification to the taxpayers of their ability to pay their taxes at this financial institution.

For 2023, the available days for required December office hours are **Tuesday, Dec. 26 through Friday, Dec. 29**. Treasurers **must** choose one day (unless a bank assists in collection). (MCL 211.44(2))

The last day to pay 2023 property taxes without incurring any interest or penalty is **Wednesday, Feb. 14, 2024**. Treasurers **may** choose to hold office hours.

The last day to pay 2023 property taxes before they are returned as delinquent is **Thursday, Feb. 29, 2024** (the last day of February). (MCL 211.45) Treasurers **must** hold office hours.

The treasurer also must be in his or her office from 9 a.m. to 5 p.m. to receive tax payments for the collection of a summer tax levy on **Monday, Sept. 16, 2024** (the last day taxes are due and payable before interest is added under MCL 211.44a(5)); Sept. 14 is a Saturday).

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

Looking for more tax collection resources? Our Online Learning Center has numerous webcasts, available on demand to watch at your convenience, sharing tax collection tips and information. In addition, MTA's Treasurer's Guide to Township Government offers valuable insights on the treasurer's role in the township (order on our online store at www.michigantownships.org, by calling 517-321-6467, ext. 221 or emailing elsa@michigantownships.org). You can also visit the "Tax Collecting" webpages on the members-only portion of MTA's website (log into the "Answer Center" under the "Member" tab).



SURVEY SAYS

'Perspectives and Priorities Survey' identifies strengths, opportunities for rural Michigan

Rural residents and those who work in rural areas found a lot to value when asked to share their thoughts and perspectives in a statewide survey on rural Michigan—and its future.

As MTA shared in our *Township Insights* newsletter, the state Office of Rural Development launched a "Rural Michigan Perspectives and Priorities" survey during the summer of 2023, which drew more than 2,400 responses from those who live and/or work in rural Michigan. Respondents pointed to the geographic location/environment, outdoor recreation opportunities, and community connections as top rural strengths. According to the survey, top factors for deciding to live in a rural community include:

- preferring a small community
- proximity to family or friends
- the availability of outdoor recreation

Survey respondents also identified their concerns for rural Michigan. Lack of affordable housing was cited as the number one current issue and increasing housing opportunities was cited as the biggest challenge facing rural communities over the next 10 years.

The insights gathered through this survey, along with extensive engagement with rural community leaders, will help guide the state's "Roadmap to Rural Prosperity" report being released in 2024.

Retirement

H. Paul Spencer served on the **Oregon Township** (Lapeer Co.) board for 23 years, including 13 years as clerk and trustee for 10 years. In addition, Spencer, who received a legislative tribute from Sen. Kevin Daley (R-Attica), also served on the township's planning commission and zoning board of appeals, and the Lapeer Construction Code Authority Board, as chair of the Lapeer County MTA Chapter and president of the local clerks' association.



Help MTA honor officials and personnel in your township! Send retirements, memoriams or milestones to jenn@michigantownships.org.

LOCAL UPDATES FROM ACROSS MICHIGAN

Township happenings



And the award for “Best-tasting Water in Michigan” goes to ... **Marquette Charter Township** (Marquette Co.)!

The township received the refreshing accolades at the American Water Works Michigan Section Annual

Conference Taste-Off this fall. In the competition, water supplies were judged on taste, smell and water clarity. The award allows the township—and its well water—to represent Michigan in the next National Best Tasting Water Contest.

Congratulations to **Macomb Township** (Macomb Co.) Clerk **Kristi Pozzi**, who was voted 2023 “Township Clerk of the Year” by her peers at the Michigan Association of Municipal Clerks annual conference. The award honors clerks who demonstrate the professional and personal qualities representing the best of their profession.

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

MTA’s lunchtime learning series, *Now You Know*, offers timely updates, insights from our experts and a chance to get your questions answered—all in just one hour!

Don’t miss our next episode coming:

Dec. 8 from noon to 1 p.m.

2023 Legislative Wrap-up

Even though the Legislature wrapped up its 2023 session earlier than in past years, legislative action was fast paced with many issues impacting local government. Join MTA’s Government Relations team for the latest on what passed and what remains pending in this end-of-the-year wrap-up, as well as insights into what’s in store for 2024. Learn what’s shaping the political landscape, what issues may be considered and the impact on townships during this one-hour webinar. Join us live, watch a recorded version later at your convenience, or both!



Register at <https://bit.ly/NYKmta> for just \$25 per session!

If your township subscribes to MTA Online at the Premium level, you get FREE access to **EVERY** session! For details, and to see a listing of past episodes available on demand, visit <https://learn.michigantownships.org/nyk>.



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One Team

MTA Educational Conference & Expo
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Mark your calendar!

**2024 Conference
registration
opens Jan. 3!**

When members of a township team come together, there's nothing they can't accomplish! Whether it's your "teammates" working together for the good of your community, collaborating on a regional level, or joining as **One Team** to protect and improve laws and policy impacting all townships, with the right playbook and players uniting toward a goal, townships can make it happen.

MTA's **2024 Educational Conference & Expo** will help inspire the team leadership, attitude and spirit for a better township and a better Michigan. Join us **April 22-25** at the **Grand Traverse Resort** in Acme Township (Grand Traverse Co.). This can't-miss event truly offers something for everyone on your township team.

Registration opens Jan. 3; housing reservations open Jan. 24. Registration materials will be included with your January issue of *Township Focus*. You can also watch for details in your inbox, MTA publications and online at www.michigantownships.org/conference.

MTA county chapters: Reserve your 2024 Conference hospitality suite now

Is your MTA county chapter interested in hosting a hospitality suite during MTA's Annual Conference, being held April 22-25, 2024, at the Grand Traverse Resort in **Acme Township** (Grand Traverse Co.)? Hospitality suites can provide an ideal spot to network with fellow township officials after a long day of classes. A limited number of hospitality suites are available to rent at the resort, which serves as our host hotel.



Don't wait to make your reservations! Suites will also be made available to sponsors and exhibitors, and availability is not guaranteed. The resort offers several different types of suites, each with different amenities and rates. Visit www.michigantownships.org/conference and click on "Housing" under the "General Information" tab to learn more or to download the reservation form. For more details, call Kristin Kratky at (517) 321-6467, ext. 230 or email kristin@michigantownships.org.

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

mta events december	
5	Financial Fundamentals workshop, Gaylord
6	Township Board Roles & Relations and How Boards Make Decisions workshops, Mt. Pleasant
7	Financial Fundamentals workshop, Lansing
8	Now You Know lunchtime webinar: 2023 Legislative Wrap-up <i>Can't make it? All Now You Know webinars are recorded and available for purchase to view at your convenience. Visit learn.michigantownships.org/nyk for details.</i>

 **Save the date!** MTA's 2024 Annual Conference & Expo returns to the Grand Traverse Resort April 22-25. Look for the registration brochure in your January issue of *Township Focus*.

profile



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We need your help! Share township updates with MTA

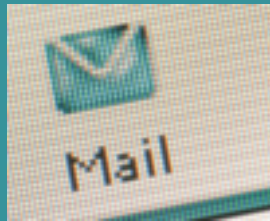
Help MTA ensure that we have **current information on all officials and personnel** in your township in our database! This is especially important as you have new members joining the township board, boards and commissions, as well as staff—giving them access to the MTA education, support and resources they need as they are starting out in their service to township government.

Township clerks can update information for everyone on the township roster, and new officials can also submit their own details via the “Welcome New Officials” page on www.michigantownships.org (look under the “About” tab.) You can also share updates at database@michigantownships.org or (517) 321-6467, ext. 226.

Thank you for your help in helping us serve you!

Be sure to check your inbox!

To ensure that all our MTA-member officials and personnel from MTA-member townships—whether newly elected or those who have served for decades—get the most of their MTA membership, please take time to ensure that we have your correct email address on file. If we don’t have your email, you are missing out on:



- Valuable legislative updates and information in our weekly e-newsletter, *Township Insights*.
- Notices about educational seminars and other opportunities for today’s township officials.
- Access to the members-only information on MTA’s website, www.michigantownships.org, which includes hundreds of pages of resources, samples and information, along with our social networking site, *Community Connection*. Your username is your email address on file with MTA.
- Targeted email alerts for your position or township, as well as legislative action alerts.

All newly elected and appointed officials, and personnel entered into MTA’s database will receive a “Welcome to MTA” email once MTA is notified about their new role in the township and contact information is received.

Not receiving MTA emails? Check your spam or junk mail filter or folders. If an MTA email is there, mark as “safe” or “allow sender.” You can also “whitelist” MTA emails (this tells your Internet service provider and email system that our emails are safe) by adding @michigantownships.org to your “safe senders” list, as well as @in.constantcontact.com and @in.confirmedcc.com. Need help? Download “whitelisting” instructions at www.michigantownships.org (search for “whitelist”) or contact dawson@michigantownships.org.

To provide your email address or ensure we have the correct email address, call (517) 321-6467 or email database@michigantownships.org.



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DECEMBER

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

2023 taxes due and payable to the treasurer are a lien on real property. (MCL 211.40)

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

Results of equalization studies should be reported to assessor of each township by the county equalization director.

County equalization director submits apportionment millage report to State Tax Commission (STC). (MCL 207.12)

5 Ballot wording of proposals qualified to appear on Feb. 27 presidential primary ballot certified to local clerks by 4 p.m. (MCL 168.646a)

7 Deadline for candidates or ballot questions appearing on the Nov. 7 ballot to submit post-election campaign finance statement. (MCL 169.233)

12 *Tuesday after the second Monday in December,* December board of review meeting may be convened to correct a qualified error. (MCL 211.53b) The township board may authorize, by adoption of an ordinance or resolution, an alternative meeting date during the week of the second Monday in December. (MCL 211.53b(7))

14 Beginning of period for required video monitoring of absent voter (AV) ballot drop boxes (for all drop boxes ordered or installed after Oct. 1, 2020). (MCL 168.761a)

Beginning of period for regular inspection of AV ballot drop boxes to ensure compliance with requirements. (MCL 168.761a)

29 Beginning of period during which township board or county election commissioners may not establish, move or abolish a polling place, early voting site or central polling place, unless damaged or destroyed. (MCL 168.662)

Location of each early voting site must be finalized. (MCL 168.720i)

Local clerk must inform applicable county clerk that absent voter counting board has been authorized by local board of election commissioners. (MCL 168.764d)

Local clerk must send presidential primary ballot selection form to all permanent mail ballot voters who have not made selection. (MCL 168.759f)

30 The Michigan Department of Treasury may appeal the 2023 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal (MTT). (MCL 211.34c(7))

31 Tax day for 2024 property taxes. (MCL 211.2(2))

Deadline for an owner that had claimed a conditional rescission of a PRE to verify to the

assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a *Conditional Rescission of PRE* (Form 4640). (MCL 211.7cc(5))

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

An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Services Assessment Act to the MTT by filing a petition no later than Dec. 31 in the same tax year. (MCL 211.7cc(5))

JANUARY

2 Deadline for counties to file 2023 equalization studies for 2024 starting bases with the STC for all classifications in all units on Form 602 (L-4018P) *State Tax Commission Analysis for Equalized Valuation of Personal Property* and Form 603 (L-4018R) *State Tax Commission Analysis for Equalized Valuation of Real Property*. [R 209.41(5)]

10 Except as otherwise provided in section 9m (bank or trust), 9n (farm products), or 9o (sugar from sugar beets), assessors and/or supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their local unit. Form 632 (L-4175) *Personal Property Statements* must be sent or delivered no later than Jan. 10 each year. (MCL 211.19(2)(c))

13 County clerk must provide each municipal clerk or early voting site coordinator with programming for electronic voting equipment to be used at early voting site for Feb. 27 presidential primary. (MCL 168.720j)

Notice of polling place or early voting site for the Feb. 27 presidential primary must be provided for sites established or changed by 60 days before Election Day. (MCL 168.662)

Beginning of period for the Feb. 27 presidential primary during which clerk must make reasonable effort to verify or reject absent voter ballot application or AV ballot return envelope by the end of the business day after the application or envelope is received. (MCL 168.766b)

Clerks shall electronically transmit or mail (as requested) an AV ballot to each absent uniformed services or overseas voter who applied for an AV ballot 45 days or more before the Feb. 27 presidential primary. (MCL 168.759a)

18 AV ballots must be available for issuance to voters for the Feb. 27 presidential primary. (Mich. Const. Art II Sec 4)

Beginning of period that secure drop boxes must be accessible 24 hours each day (until 8 p.m. on Election Day). (Mich. Const. Art II Sec 4)

Local clerk must notify permanent mail ballot voters who have not made selection of requirement to make selection to receive presidential primary election ballot. (MCL 168.759f)

23 Beginning of period of required daily collection of election materials from AV drop boxes on each day clerk's office is open. (MCL 168.761d)

25 Local units with a state equalized value of \$15 million or less: 2023 taxes collected by Jan. 10 must be distributed within 10 business days of Jan. 10. (MCL 211.43(5)) All other local units must distribute 2023 taxes collected within 10 business days after the 1st and 15th of each month except in March. (MCL 211.43(3)(a))

29 Notice of days and hours for voter registration at clerk's office must be published in the newspaper. 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 Feb. 27 presidential primary ballot. (MCL 168.498)

Deadline for clerk to post and enter into the Qualified Voter File (QVF) the hours the clerk's office will be open on the Saturday or Sunday or both immediately before the Feb. 27 presidential primary to issue and receive AV ballots. (MCL 168.761b)

Deadline for clerk to post and enter into QVF any additional locations and hours that clerk will be available to issue and receive AV ballots, if applicable. (MCL 168.761b)

Got township questions? MTA has answers!

MTA's Member Information Services (MIS) staff—which

includes an attorney and three former local government officials—are available to answer your questions on all facets of township governance and administration. Contact MIS with questions Monday through Friday, from 8 a.m. to 5 p.m. Call (517) 321-6467 (press option 1), fax to (517) 321-8908 or email:

- **MTA Director of Member Information Services**
Michael Selden: michael@michigantownships.org
- **MTA Staff Attorney Catherine Mullhaupt:**
catherine@michigantownships.org
- **MTA Member Information Services Liaisons Cindy Dodge and Judy Bigney:** cindy@michigantownships.org and judyb@michigantownships.org

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Q The township has covered all elected officials under an “employee dishonesty coverage form” from our insurer, in the amounts of \$99,000 for treasurer and deputy treasurer, and \$10,000 for all others. Is this sufficient compliance with the statutes?

The complete answer will depend on what that insurance coverage actually includes, so be sure to check with your insurance provider for an explanation of what your policy covers. And this subject can be confusing, so a little explanation is in order.

When we talk about bonds required for township officials, we are actually talking about two different bonds: 1) the bond required when certain officers take the oath of office and 2) the bond required of the treasurer when collecting taxes.

To comply with the statutory requirements, both types of bonds must meet the definition of a “surety bond.” A surety bond is a performance bond that guarantees that the bonded officials will act in compliance with certain laws. If an official fails to do so, the bond covers resulting damages or losses.

1) Surety bond upon taking office: Michigan law requires a township clerk, treasurer and deputy treasurer, and constable, if the township has one, to file a bond upon taking the oath of office.

MCL 41.69 requires that, “Each township clerk, within the time limited for filing the oath of office and before entering upon the duties of the office, shall give a bond to the township in the sum and with sureties that the township board requires and approves, conditioned for the faithful discharge of the duties of the office according to law, including the safekeeping of the records, books, and papers of the township in the manner required by law, and for their delivery on demand to the township clerk’s successor in office. The bond shall be filed in the office of the supervisor.”

MCL 41.77 requires that, “A township treasurer, within the time limited for filing the oath of office and before entering upon the duties of the office, shall give a bond to the township in the sum and with the sureties as the township board shall require and approve, conditioned on the faithful discharge of the duties of the office and that the treasurer will account for and pay over according to law, all money that comes into the treasurer’s hands as treasurer, and the supervisor shall indorse approval on the bond. The treasurer shall file, within the time above mentioned, the bond with the township clerk of the township, who shall record the

bond in a book to be provided for that purpose. The township clerk, after recording the bond, shall deliver it to the supervisor, who shall file it in the supervisor’s office.”

MCL 41.77(5) also requires the deputy treasurer to “give a bond to the township as required by the township board.”

Under MCL 41.80, a constable, “before taking office and within the time prescribed by law for filing the official oath, shall execute, with sufficient sureties to be approved by the township board, an instrument in writing by which the constable and his or her sureties jointly and severally agree to pay to each person who may be entitled money that the constable becomes liable to pay on account of the neglect or default of the constable in the service or return of process that may be delivered to him or her for service or collection or on account of misfeasance of the constable in the discharge of, or failure of the constable to faithfully perform, the duties of his or her office.”

It is not required by law, but general practice is to also have the supervisor and deputy clerk bonded. This bond is to cover the township funds these officers may deal with on a day-to-day basis. The township should consult with its auditor to determine an appropriate amount for the bond for each of the offices that are required to be bonded.

Note that a “blanket bond” would not meet the requirement for a surety bond. A blanket bond is a form of fidelity bond, which, according to *Black’s Law Dictionary*, is a bond to indemnify the township for losses “due to embezzlement, larceny, or gross negligence by an employee or other person holding a position of trust.” Typically a blanket bond would cover all other employees or officers of the township and may also provide additional coverage for the above named offices.

In the case of a treasurer, the surety bond provided upon taking office is to cover the township funds the treasurer deals with on a day-to-day basis, as well as the township portion of the taxes collected. There is not a specified amount because the coverage depends on how much money that

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a particular treasurer will be handling. Some property and liability insurance providers provide bonds automatically every four years (for a new term). For example, one we are aware of provides a \$25,000 bond for the treasurer. It's our understanding that the \$25,000 is an aggregate amount for the four-year term. That is probably low for many townships. The township could discuss the appropriate amount with its auditor. Additional coverage can be purchased.

However, this first type of bond does not eliminate the need for a tax collection surety bond.

2) Tax collection surety bond: The treasurer is required by MCL 211.43 to also provide a tax collection bond to the county treasurer to cover the amount of taxes the township treasurer will collect for the other tax jurisdictions (not the township), including the county, schools, intermediate school district, and a transportation authority, if there is one in the township.

MCL 211.43 provides three options for obtaining this bond:

Option 1: The treasurer provides a bond to the county treasurer for the actual amount of state, county and school taxes. The bond may be issued by anyone (not a surety bond). The township pays the cost of the bond.

Option 2: If the treasurer provides a corporate surety bond issued by a surety company authorized to do business in Michigan, and the bond is for 40% of the total of the state,

county and school taxes, then the county pays the cost of the bond. The county may bill the school districts a prorated portion of the premium.

Option 3: If the county treasurer and township supervisor determine that the surety bond the treasurer filed with the township clerk upon taking office is sufficient enough to also cover the tax collections of the other jurisdictions, then no additional bond is necessary.

The second option probably makes the most sense for townships. It requires bonding up to 40% of the collections, and it also requires the county to pay the cost. The county can in turn bill each school district for its proportionate share.

Whether or not to use option one or two is the choice of the township treasurer.

In many counties, the county treasurer obtains the bond on behalf of all the units in the county. Likely they do this anticipating that most treasurers would choose option two, which would require the county to pay the cost anyway. When the county treasurer obtains the bond, it ensures that all the units have a bond in place.

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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The 2023 legislative session was exceedingly busy, with the change in control of both the Michigan House and Senate—and important legislation impacting townships. **Your experiences and your voice are critical** as lawmakers create, debate and pass laws that affect your role as a local leader and how you serve your community.

At MTA's **2024 Capital Conference**, you'll hear details on what happened in 2023—and what's to come in the year ahead. Numerous key issues are still up for debate in 2024 (which is also an election year), such as passage of the revenue sharing trust fund and the ongoing debate over aggregate mining operations. Our Capital Conference gives you **a direct line to lawmakers**, state departments and MTA policy experts to allow you to learn more, ask questions and gain insights into changes impacting you, your township—and your residents.

Here's what we've got planned

2023 saw many new laws and changes impacting townships—and the 2024 legislative session is expected to be the same. Our expert speakers and panelists will

Be heard.

share **the latest on the issues that matter to you**—including local government priorities and issues anticipated, updates and insights on the presidential primary (with a new, earlier date and new early voting requirements being implemented for the first time) and what the controversial utility-scale renewable energy siting law means for townships. Breakout sessions will further **highlight important topics**, such as what you need to know about the new solid waste planning requirements, engagement in statewide broadband efforts and more.

You'll also have the opportunity to **meet with and discuss township issues with your lawmakers**. Upon registration, your state representative and senator will be invited to join us during a networking luncheon—an important opportunity for you to continue to building your vitally important relationship with those who represent your community in Lansing.

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Agenda

- 7:30 a.m.
Registration & Continental Breakfast
- 8 a.m.
Welcome & Keynote Speaker
- 8:45 a.m.
Local Government Panel
- 9:45 a.m.
Election Changes—You Need to Know
- 10:45 a.m.
Capitol Update
- 11:45 a.m.
Lunch with Legislators
- 12:45 p.m.
Renewable Energy Siting—What's Next
- 1:45 p.m.
General Session
- 2:30 p.m.
State Department Expo
- 3:15 p.m.
Breakout sessions
- 4 p.m.
Breakout sessions

**schedule subject to change, based on speaker availability*

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Find driving directions, parking and overnight lodging information at www.michigantownships.org/advocacy/capital-conf/

Cancellations & Substitutions

Written cancellation requests received at the MTA office by Jan. 15 will receive a full refund. No refunds will be issued thereafter. You may substitute another individual from your township for your registration at any time without incurring a charge; please notify MTA of the change.

Send your completed registration form with payment to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax: (517) 321-8908. Or register online at www.michigantownships.org. Questions? Call (517) 321-6467 ext. 236.

Legislative lowdown

A quick look at critical bills that MTA is following as they move through the legislative process. Watch our weekly *Township Insights* e-newsletter for updates.

SB 10 & HB 4036: Public utilities—Prohibits local units of government from imposing a ban on the use of natural gas or installation of natural gas infrastructure. *MTA opposes.*

SB 17: Fireworks—Modifies the days that fireworks use may be regulated by a local unit of government and increases penalties for certain violations. *MTA supports.*

SB 40: Unemployment—Increases maximum number of unemployment benefit weeks. *MTA monitoring.*

SB 41: Construction—Prohibits local units from enacting an ordinance prohibiting use of energy-efficient appliances in new or existing residential buildings. *MTA opposes.*

SB 47: Farmland—Allows relinquishment of portion of farmland from agreement or easement to make boundaries more regular. *MTA neutral.*

SBs 95-96, 454-455 & HBs 4894-4895: Disabled veterans' property tax reimbursement—Provides a mechanism for the state to reimburse local units of government for the property tax exemption available to veterans classified as 100% disabled and their surviving spouses. *MTA supports.*

SB 150: Michigan Tax Tribunal—Expands methods for tax tribunal to hold small claims hearings to include telephonically or by videoconferencing. *MTA supports.*

SB 155: Voting equipment—Prohibits use of electronic voting systems that contain certain parts or equipment. *MTA monitoring.*

SB 171 & HB 4231: Local government—Repeals the Fair and Open Competition in Governmental Construction Act. *MTA supports.*

SBs 182-183 & HBs 4274-4275: Revenue sharing trust fund—Establishes a “Revenue Sharing Trust Fund” and dedicates portion of general sales tax revenue to the fund to distribute to townships, cities, villages and counties. *MTA supports.*

SB 244 & HB 4729: Workers' compensation—Extends presumption of causation of heart and respiratory diseases to certain members of police, fire and public safety departments. *MTA opposes.*

SB 293: Housing—Modifies and expands the housing and community development fund to make financing available to middle-income households. *MTA supports.*

SBs 401-404: Elections—Creates state voting rights act. *MTA monitoring.*

SB 473 & HB 4694: Special assessments—Amends required number of participating members from each local unit for special assessment districts for police and fire. *MTA monitoring.*

SB 480: Land division—Modifies the number of parcels resulting from land division. *MTA monitoring.*

SBs 549-554 & HBs 5090-5093: Water utilities—Creates water rate affordability program and shutoff protections. *MTA monitoring.*

SBs 559-562, 569 & HBs 5907, 5104-5107: Strategic fund—Revises critical industry program and Michigan strategic site readiness program, and creates Michigan 360 program. *MTA supports.*

HB 4012: Speed limits—Modifies procedure for establishing speed limits. *MTA supports.*

HB 4023: Underground storage tanks—Revises placement distance of underground storage tanks from a public water supply. *MTA monitoring.*

HB 4033: Elections—Requires state to reimburse costs for certain special elections. *MTA supports.*

HBs 4185-4190: Asbestos abatement—Modifies and creates

new acts relating to the regulation of asbestos handling and removal activities and how public entities may enter into contracts and agreements with contractors engaging in those activities. *MTA supports.*

HBs 4207-4208: Broadband equipment—Exempts eligible broadband equipment from personal property taxes. *MTA opposes.*

HB 4210: Elections—Provides for the electronic return of absent voter ballots by military voters and their spouses. *MTA monitoring.*

HB 4325: Environmental protections—Provides criminal penalties and civil fines for unlawful dumping of garbage. *MTA supports.*

HB 4360: Local government—Allows emergency services authorities to serve partial municipalities. *MTA supports.*

HBs 4382-4383: Drain Code—Revises Chapter 22 of Drain Code process through determination sufficiency of petition and proposed boundaries. *MTA monitoring.*

HB 4428: Public notices—Revises publication of legal notices and creates the Local Government Public Notice Act. *MTA supports.*

HBs 4479-4480: Statewide septic code—Provides for the assessment and regulations of on-site wastewater treatment systems. *MTA monitoring.*

HBs 4502-4503: Election challengers—Provides requirements and training requirements for election challengers. *MTA supports.*

HBs 4526-4528: Local preemption—Preempts local authority for regulations for sand and gravel mining operations. *MTA opposes.*

HB 4548: Notaries public—Provides fee for remote notarization. *MTA monitoring.*

HB 4566: Vehicle registration—Allocates revenue from vehicle registration fees to county where registrant resides and distributes per lane mile to local road agency. *MTA monitoring.*

HB 4572: Property tax assessments—Exempts transfer of ownership of certain real property to certain individuals from uncapping of taxable value upon transfer. *MTA monitoring.*

HBs 4605-4606: Public safety—Creates the public safety and violence prevention fund and provides for the earmark and distribution of 1.5% of the 4% of sales tax revenue into the fund for disbursement. *MTA supports.*

HB 4675: Land bank authorities—Provides exemption for land bank authority property from all state and local taxes, fees and special assessments unless contract for services. *MTA neutral.*

HB 4688: Collective bargaining—Requires minimum staffing levels within a bargaining unit to be a mandatory subject of collective bargaining. *MTA opposes.*

HB 4693: Open Meetings Act—Allows nonelected and noncompensated public bodies to meet remotely. *MTA monitoring.*

HB 4860: Charter townships—Amends conflict of interest policy for charter township officials. *MTA supports.*

HB 4965: Franchise fees—Modifies definition of video service. *MTA opposes.*

HB 4979: Property taxes—Modifies procedures related to appointing designated assessors. *MTA supports.*

HB 5028: Homeowners association—Invalidates energy-saving home improvements prohibition by homeowners association. *MTA neutral.*

HBs 5039-5041: Local preemption—Prohibits local governments from enacting or enforcing an ordinance, policy, resolution or rule that regulates a dog based upon breed or perceived breed. *MTA opposes.*

Correction: Incorrect public act numbers were included in our November issue of *Township Focus*. Public Acts 165 and 166 of 2023 allow Indian tribes to own and operate marijuana businesses and interact with other such businesses. We apologize for the error.

Stay connected with federal updates— sign up for NATaT e-newsletters



As MTA members, township officials, board/commission members and employees are also members of our national organization, the National Association of Towns and Townships (NATaT). Along with advocating on behalf of our nation's towns and townships, NATaT has number regular e-newsletters providing guidance and updates useful for Michigan townships. You can sign up to receive

these resources directly in your inbox! Stay up to date with NATaT's:

- **Weekly Legislative Report**, a weekly update bringing officials details on federal happenings in Washington, D.C.
- **The NATaT Interconnect**, a bimonthly update of federal actions related to broadband, cyber and tech innovation.
- **Infrastructure Funding Bulletin**, biweekly information and resources on federal infrastructure funding opportunities and news.
- **Weekly Grants Update**, with timely information on grants for local governments, from The Ferguson Group, which oversees NATaT.

Find sign-up links on the "NATaT Weekly Legislative Update" webpage on www.michigantownships.org (click on "Advocacy Resources" under the "Member" tab. Login is required.).



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That's a wrap

Inside the Michigan Legislature's
2023 fall session

As the state Legislature headed into the fall, intentions to adjourn for the year much earlier than usual were in the works—to allow numerous Proposal 2022-2 and election reform bills, as well as the law that moved the presidential primary to Feb. 27, to take effect sooner. The result was a flurry of activity, including fast-tracked legislation, numerous session days lasting far into the night, and the passage of many laws impacting townships.

The Legislature officially adjourned for the 2023 session year on Nov. 14—the earliest in 55 years. Normally, the adjournment date is in mid- to late December with the official last day of session (called “sine die”) between Christmas and the New Year’s holiday. Bills passed without immediate effect—meaning any legislation that passed and was signed into law that was not given immediate effect by both chambers—cannot take effect until 90 days after sine die; which will now be Feb. 13, 2024, for those applicable 2023 bills. The Legislature adjourned earlier this year so that several bills, including the new Feb. 27 date for the presidential primary and several Proposal 2022-2/election

reform measures will take effect before the presidential primary date.

As required by the state constitution, the Legislature will return to session on the second Wednesday in January—Wednesday, Jan. 10, 2024, to begin session for 2024. Additionally, when the House returns in January, they will face a 54-54 tie between the Democrats and Republicans as two seats are vacant due to the resignation of two representatives who were elected to mayoral positions in November.

Here’s a look at key legislation that passed this fall. Note that many of the following bills were pending signature by the governor as of *Township Focus* press time.



Renewable energy siting legislation passes

As the session drew to a close, all eyes were on the utility-scale renewable energy facility siting legislation—fast-moving bills that received final approval in early November following heated debate and despite strong advocacy on behalf of local authority. The legislation, which moved through the entire legislative process in just four short weeks, preempts existing local siting authority, sets statewide siting standards and grants siting authority for utility-scale renewable energy facilities to the Michigan Public Service Commission (MPSC).

Following several committee hearings—in which MTA testified against the legislation due to its assault on local authority and the silencing of local voices—and several late-night sessions, House Bills 5120 and 5121 passed the House and the Senate on straight party-line votes. The legislation—a named priority of Gov. Whitmer as part of the state’s clean energy initiative—applies to:

- all solar projects with a nameplate capacity of 50 megawatts or greater
- wind projects with a nameplate capacity of 100 megawatts
- energy storage facilities with a nameplate capacity of 50 megawatts or more

Upon the bills’ introduction in mid-October MTA quickly formed an opposition coalition, joined by organizations representing local governments (Michigan Association

of Counties), land use planning (Michigan Association of Planning) and the agriculture community (Michigan Farm Bureau and Michigan Agri-Business Association). Through numerous action alerts sent by coalition members to their respective members, as well as publications, media interviews, press releases and statements, social media posts, webpages and more, a statewide call to action was raised—with thousands of local officials and residents reaching out to their lawmakers, citing their concerns and asking lawmakers to protect communities’ local authority and residents’ say over issues that will impact their communities for decades.

“We are incredibly disappointed in the passage of this legislation, which disregards the local efforts of townships and their residents who created ordinances allowing the placement of renewable energy facilities on tens of thousands of acres around the state,” said Neil Sheridan, MTA executive director. “We thank our members who reached out to their lawmakers and asked them to oppose this inequitable legislative attack on local authority, as well as those lawmakers who stood with Michigan’s communities and residents and voted against this legislation, which unduly forces these facilities into Michigan’s rural communities, rather than seeking an equitable, balanced statewide approach to clean energy.”

The bills passed the House with a vote of 54-52, and the Senate, 20-18. Prior to the bills’ passage, a great deal of amendments were made. The bills take effect one year after

cover story



House Bills 5120-5121 passed both the House and Senate in the final days of the 2023 legislative session, usurping local authority over utility-scale renewable energy facilities, and granting siting of such facilities to the Michigan Public Service Commission in communities that do not have a “compatible renewable energy ordinance.”

the governor signs the legislation, which had not taken place as of *Township Focus* press time.

While the bills were amended to require a developer to go through a local unit of government, the local unit must have a “**compatible renewable energy ordinance**” that complies with statewide standards such as setbacks, decibel levels and height, to approve locally. A renewable energy ordinance is not considered compatible if it is more restrictive than the statewide standards. The local unit would have a limited period of 120 days to approve or deny the project—with a possible extension of up to 120 days ONLY if mutually agreed upon by both the local unit and the developer. If the local unit denies or fails to act on the proposal, the MPSC would then receive the application. MTA is working with its legal counsel to create a sample compatible renewable energy ordinance for our members. We do not yet have a timeframe for when the sample ordinance may be available; watch MTA publications and our website for updates.

If a local unit does not have a “compatible renewable energy ordinance,” the developer would apply directly to the MPSC, which would have 60 days to review the application to determine if it is complete and one year to approve or deny the application. Additionally, while the MPSC shall consider the impact on the local land use, including the percentage of land within the local unit of government dedicated to energy generation, the legislation does not limit the overall land that can be utilized in a local unit for said purposes.

There is a one-time \$2,000 per megawatt payment required to be provided from the energy facility owner to the local unit for public safety and infrastructure purposes; however, both parties (the local unit and the energy facility owner) must agree on how the funds can be spent. For applications filed with the MPSC, the applicant is also required to make a one-time grant to each affected local unit for an amount determined by the MPSC but not more than \$75,000 per affected local unit and not more than \$150,000 in total. Each affected local unit would have to deposit the grant in a Local Intervenor Compensation Fund to be used to cover costs associated with participating in the contested case proceeding on the application.

While several outstanding questions remain on the provisions of the quickly passed legislation, MTA sought an opinion from the Association’s legal counsel regarding possible litigation on the legislation. Based on legal counsel’s review, municipalities have no inherent power to regulate land use through the enactment of zoning legislation; instead, a local unit of government must be specifically authorized by the Legislature to exercise any zoning authority. Thus, there is no legal basis for a court challenge, as the state has ultimate authority to change the laws regarding zoning.

Again, MTA thanks our member officials who reached out to their state representatives and senators, helping us fight on behalf of local control for Michigan’s communities. While the outcome is certainly not what we fought for, changes were made to the final legislation that were reflective of opposition and concerns raised. MTA will continue to provide updates as clarification and information becomes available.

Many additional bills impacting townships also passed the Legislature prior to its Nov. 14 adjournment, including new laws impacting property assessment, elections and more. The following provides an overview of these changes:

Permanent change to allow assessment of property in an alternate location on tax day

Assessors will soon have a permanent fix on how business property should be assessed if employees are working at remote, secondary locations. HB 4926, sponsored by Rep. Brenda Carter (D-Pontiac), requires personal property to be assessed in its original location or the location of the business, rather than an alternative location that it was moved to for remote work. Beginning with the pandemic in 2020, and for each subsequent tax year, legislation has been enacted to allow for the assessment of personal property at remote work locations. Given the amount of remote work that continues, the permanent change is being made.

The change will take effect when the legislation is signed into law by the governor.

Required tenant notification of ‘serious and imminent’ housing violations

The enforcing agency of a municipality will soon be required to notify the occupants of an apartment building of a serious and imminent hazard violation involving the property under HB 4273, sponsored by Rep. Amos O’Neal (D-Saginaw).

The bill is intended to ensure adequate notice is given to tenants when a dangerous condition is in the premises that, if it is not immediately corrected by the owner, could reasonably be expected to cause death or serious bodily harm to the occupants of the premises. The notice would be required to be provided in a manner reasonably calculated to give actual notice of the violation. The legislation also updates information that is required to be included in the notice provided to the owner and occupants, as well as changing the kinds of violations the Michigan Department of Health and Human Services must be notified about. MTA worked to amend the bill to eliminate required written notification to “each person” in a unit.

The legislation, once signed, will take effect on Feb. 13, 2024.

PA 116 policy for solar use to become law

Legislation to codify current Michigan Department of Agriculture and Rural Development policy allowing a solar facility to be a permitted use for the purpose of a farmland development rights agreement under the PA 116 farmland preservation program passed this week. Senate Bill 277, sponsored by Sen. Kristen McDonald Rivet (D-Bay City), also specifies that the solar facility would have to meet certain conditions and that a landowner could not claim the tax credit allowed under Part 361 while a solar facility was active. The legislation will take effect on Feb. 13, 2024.

Several measures passed regarding elections, voter registration and protection of election officials

As the Legislature worked to implement various components of voter-approved Proposal 2022-2, as well as other election reforms, numerous bills made it through the legislative process—impacting all townships. Unless otherwise noted, these bills will take effect Feb. 13, 2024, if signed by the governor as anticipated.

Precinct sizes can be increased. Townships and other local governments can soon increase precinct sizes up to 4,999 active registered voters under SBs 572 and 573, sponsored by Sen. Jeremy Moss (D-Southfield). The bills received final approval by the Legislature in early November and will take effect once signed by the governor.

Clarification of early voting provisions. Early voting provisions received clarification under recently passed legislation that has been sent to the governor for signature. HB 4695, sponsored by Rep. Penelope Tsernoglou (D-East Lansing), clarifies that at least three election inspectors are required for each early voting site—not each precinct that an early voting site would include. It also clarifies that the room in which the early voting site is located be locked—and not the entire building—at the end of each day of early voting.

Online applications for elections inspectors. Clerks can soon provide and accept applications for election inspectors through an online portal or other electronic means under legislation recently passed. SB 385, sponsored by Sen. Erika Geiss (D-Taylor), is intended to modernize and streamline the process.

Protection of election officials. Clerks, election workers and other election officials will have protection from intimidation because of their status as an election official under two bills that received final approval in early November.

MTA supported HB 4129 and SB 505, sponsored by Rep. Kara Hope (D-Delhi Charter Twp.) and Sen. Dana Polehanki (D-Livonia), which make it a crime to intimidate an election official or prevent an election official from performing their duties. The first two offenses would be escalating misdemeanors and a third offense would be a five-year felony. Under the legislation, intimidation is a willful course of conduct involving harassment of an individual that is intended to cause and does cause that individual to fear physical injury.

Changes to ballot challenge requirements. Public Act 184 of 2024, sponsored by Rep. Penelope Tsernoglou (D-East Lansing), eliminates the need to automatically process certain ballots as challenged ballots. With the passage of Proposal 3 of 2018 and same-day registration, voters have been allowed to register and vote in the last 14 days prior to the election as well as on Election Day. These voters are required to prove residency. If they are not able to do so with a driver’s license or personal ID, they may sign an affidavit and use other acceptable documents to prove residency to vote. However, those ballots are automatically processed as challenged ballots. The change removes the requirement that these ballots be automatically challenged.

Hired transportation allowed to polling places. Public Act 185 of 2023, sponsored by Rep. Karen Whitsett (D-Detroit), removes the current statutory prohibition on hiring a motor vehicle to transport voters to a polling place.

Automatic voter registration procedures modified. The automatic voter registration procedure at a Secretary of State (SOS) branch office will change under legislation pending signature





Numerous bills impacting local elections have been passed, including those allowing for online applications for election inspectors, hired transportation to the polls, and more.

by the governor. HBs 4983-4986, sponsored by Reps. Penelope Tsernoglou (D-East Lansing), Phil Skaggs (D-Grand Rapids), Emily Dievendorf (D-Lansing) and Jimmie Wilson (D-Ypsilanti Chtr. Twp.), change the procedure for how an individual can opt out of being registered to vote when they conduct a transaction with the SOS. Currently, a potential qualified voter can opt out at the time of the transaction by completing a form indicating they do not wish to be registered. Under the bills, the individual will be automatically registered and then will receive information about voting and the ability to return a form if they do not wish to be registered.

The legislation also allows the SOS to designate other state agencies that collect sufficient information (age, address, citizenship, etc.) to become automatic voter registration agencies.

The change will not become effective until June 30, 2025.

Additional option for online voter registration. Potential voters who do not have a Michigan driver's license or state-issued identification card to utilize the Secretary of State's (SOS) online voter registration interface to register to vote will have another option beginning in 2025.

SB 594, sponsored by Sen. Jeremy Moss (D-Southfield), modifies the procedures under which an individual's identity is verified for online registration to allow potential voters the ability to use the last four digits of their Social Security number. Current law requires a potential registrant to enter their driver's license or state ID number to use the interface.

The change will not become effective until June 30, 2025.

Pre-registration to vote. Currently, an individual must be at least 17½ years old to register to vote in Michigan. That age will soon change under legislation finalized in early November. HB 4569, sponsored by Rep. Betsy Coffia (D-Traverse City), will allow those over 16 years old to pre-register to vote. It is expected that younger voters will be more likely to register when they receive their driver's license as they are not required to go to the Secretary of State's office at age 18.

Bill setting 25 mph speed limit for highways part of a local street system sent to governor

Local governments will be able to keep a 25 mile per hour speed limit on portions of a highway that are part of the local street system and are within land zoned for residential use unless otherwise posted. HB 4126, sponsored by Rep. Will Snyder (D-Muskegon), removes a Jan. 1, 2024, sunset provision that would have reverted to utilizing speed studies to determine the appropriate speed limit.

The bill will take effect upon signature by the governor.

Public employee data information available to unions

Public employers will be required to provide public employee personal contact information to the labor organizations that represent them. SB 169, sponsored by Sen. John Cherry (D-Flint), requires a public employer to provide specified employment and contact information of public employees to the labor organization responsible for representing the public employees in collective bargaining agreements—with an exception for cases where a public employee's address is a confidential address.

The legislation requires a public employer to inform an affected public employee before entering into a collective bargaining agreement. If the employer had already entered into an agreement, the employer would have to inform a prospective employee that would be affected by the agreement of such.

The bill, once signed, will take effect on Feb. 13, 2024.

Legislation prohibits institutional desecration

HBs 4476 and 4477, sponsored by Reps. Noah Arbit (D-West Bloomfield) and Ranjeev Puri (D-Canton Chtr. Twp.), create the Institutional Desecration Act, which will soon be law. The legislation prohibits the targeted defacement, destruction and vandalism of institutions and communal property, including houses of worship, cultural or community centers, cemeteries and businesses as a hate crime, and creates misdemeanor and felony penalties for said violations.

HB 4477 amends the sentencing guidelines to include the felonies. The bills, once signed, will take effect on Feb. 13, 2024.

Municipal public employee retirement boards permitted to meet remotely

Local retirement boards will soon be able to meet remotely under a bill finalized in early November. HB 4346, sponsored by former Rep. Kevin Coleman (D-Westland), amends the Open Meetings Act to allow municipal public employee retirement boards and certain joint agencies to meet remotely.

Once signed, the change will take effect on Feb. 13, 2024.



Changes to payroll deduction for campaign donations

Legislation recently passed removes the provision in law that currently prohibits public bodies from administering payroll deduction plans for political contributions. Currently, unless required or permitted by law or a collective bargaining agreement, employers are required to obtain an employee's full, free and written consent before deducting any amount from their wages, including contributions to a separate segregated fund established under the Michigan Campaign Finance Act.

HB 4230, sponsored by Rep. Jimmie Wilson, Jr. (D-Ypsilanti Chtr. Twp.), removes this restriction on public employees, allowing a payroll deduction plan to be set up for political contributions with an employee's consent. Additionally, HB 4234, sponsored by Rep. Penelope Tsernoglou (D-East Lansing), allows the use of public resources to establish or administer payroll deduction plans for contributions to campaign committees and to remove other restrictions on the use of payroll deduction plans for political contributions.

Both bills, once signed, will take effect on Feb. 13, 2024.

Hotel-motel county tax increased and expanded for local units in Kent County

Townships and cities in Kent County can choose to implement a hotel-motel tax under HB 5048, sponsored by Rep. John Fitzgerald (D-Wyoming), similar to counties under the act. The tax would have to be approved by a majority of the local units' voters. The bill, amended from its original introduction, would also allow an increase from 5% to 8% in the maximum excise tax that an eligible county can impose, if approved by the voters in the county.

The current act allows counties to enact a hotel-motel tax ordinance to levy an accommodations tax of up to 5% of the total charges for accommodations based on population with revenue to be used to support construction and maintenance costs of convention and entertainment facilities and activities promoting tourism and convention business within the county.

The changes will be effective upon signature of the governor.

Political advertisements that use artificial intelligence would be required to disclose use

Political campaign ads using artificial intelligence (AI) would be required to disclose the use of AI or face penalties under recently approved legislation. HBs 5141 and 5143-5145, sponsored by Reps. Penelope Tsernoglou (D-East Lansing), Matthew Bierlein (R-Vassar Twp.), and Noah Arbit (D-West Bloomfield), will require campaign finance advertisements to disclose within the advertisement the use of AI to viewers and listeners. The bills, once signed, will become effective on Feb. 13, 2024.

Road equipment sharing permitted

Many county road commissions lack the resources and funding to purchase certain equipment that, while necessary, may be too narrowly used or expensive to justify. As a result, county road commissions resolve this by partnering with other county road commissions and with Michigan Department of Transportation (MDOT). HB 4897, sponsored by Rep. Nate Shannon (D-Sterling Heights), provides legal authority for such partnerships and allows county road commissions to partner with each other and with MDOT for this purpose.

The bill has been sent to the governor for signature, and the change will take effect on Feb. 13, 2024.



Opioid settlement legislation passed

Given the class action opioid settlements with Allergan, CVS, Teva, Walgreens and Walmart, legislation is now headed to the governor that prohibits local units from commencing or maintaining legal action related to the released claims. Currently, statute prohibits a local unit of government from commencing or maintaining specified legal actions related to opioid settlements. SB 592, sponsored by Sen. Rosemary Bayer (D-Keego Harbor), amends the law to codify the above five existing settlements.

The new law will take effect upon signature by the governor.

Stay up to date on all things legislative! Here's how:

- Join MTA Government Relations Director Judy Allen and her team on **Dec. 8** for a *2023 Legislative Wrap-up*, and get your questions answered during this one-hour lunchtime *Now You Know* webinar. Find more information on page 6.
- Register now for MTA's 2024 Capital Conference, being held in Lansing on **Jan. 23**, where you'll take part in general and breakout sessions on timely topics, meet with legislators and more. Turn to pages 14-15 for details.
- MTA members get the latest legislative updates right in their inbox, with our *Township Insights* newsletter sent every Friday. Not getting *Insights*? You're missing out! Turn to page 9 for details on how to ensure you receive emails and eblasts from MTA.

MTA's December classes cover financials, board relations and decision-making

Join MTA for a day (or a half-day) this December. Our timely township topics dig into three common trouble-spots plaguing townships across the state.



Financial Fundamentals

Oversight of your township's financial affairs is a critical function that protects you from serious pitfalls, including embezzlement, fraud, misappropriation of funds and more. You can't afford to miss this review of effective solutions for outlining (and communicating) your township's approach to financial matters. Join us **Dec. 5 in Gaylord** or **Dec. 7 in Lansing** for this half-day class taught by MTA's Cindy Dodge, and walk away with insights into financial policies that work for any size township. We'll share best practices for how the clerk and treasurer can work together to safeguard your township's finances.



Township Board Roles & Relations

This morning class, held in **Mt. Pleasant on Dec. 6**, examines the role of a board member and the many hats you wear including watchdog, supporter, planner, communicator and manager. Governance expert Susan Radwan will explore the relationships among board members, between appointed and elected officials, and your board with the community. Round out the morning with a review of the fundamentals of leadership and ethical standards specific to public servants.

How Boards Make Decisions

Stick around for the afternoon class, also held in **Mt. Pleasant on Dec. 6**, and delve into the nuances of group decision-making. We'll share insights into how "knowledge-based" governance can help your board make informed choices with improved outcomes, and less headaches! We'll challenge "old ways of thinking" and offer a refreshing look at the decision-making process that can help meld various viewpoints into a consensus decision that everyone is more likely to support.

Registration materials were mailed to every township last month. You'll find sign-up forms in last month's magazine and on our website, www.michigantownships.org (click on "Upcoming Training" under the "Learning" tab), where you can also register online.

Can't make it in person? You can still get the insights and education by watching these classes on demand when it works best for you, through our Online Learning Center. *Township Board Roles and Relations* and *How Boards Make Decisions*—both of which are also part of MTA's Township Governance Academy—are already included in our webcast offerings. *Financial Fundamentals* will be available for online purchase and viewing later in December. Visit <http://learn.michigantownships.org> for more information.

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Michigan communities have a 22-person planning department.

You can, too.

"They're always available to provide advice on most planning or zoning issues and their advice is based on 35 years of experience in numerous communities throughout Michigan."

R. Brent Savidant, planning director, City of Troy



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MTA's 2024 Board of Review Training

Under Public Act 660 of 2018, every board of review member (and alternate) must complete State Tax Commission-approved training at least once every two years. **MTA can help! We're offering both in-person and online Board of Review Training options.** Choose from two classes, one that satisfies the training requirement OR another, more advanced class that explores common trouble spots, hot topics and other issues encountered by boards of review. You'll walk away with critical insights, even if you've been on the board of review for years! Class takeaways are described at right. All participants will receive comprehensive handouts and resource materials, including samples, updated forms and bulletins, as well as guidance and information created specifically for the board of review.

Join us in person: Check-in and lunch begin at 11 a.m. and sessions are held from noon to 4 p.m. Both classes will be held concurrently at:

- | | |
|---|--|
| Jan. 31: Bavarian Inn Lodge, Frankenmuth | Feb. 15: Evergreen Resort, Cadillac |
| Feb. 1: LCC West Campus, Lansing | Feb. 20: Northern Center at NMU, Marquette |
| Feb. 6: Alpena Events Complex (APlex), Alpena | Feb. 21: Little Bear East Arena, St. Ignace |
| Feb. 7: Treetops Resort Conference Center, Gaylord | Feb. 27: Kensington Hotel, Ann Arbor |
| Feb. 8: Quality Inn Forward Conference Center, West Branch | Feb. 28: Four Points by Sheraton, Kalamazoo |
| Feb. 14: Comfort Inn Conference Center, Mt. Pleasant | |

Prefer to join us online? Choose from one of the following options:

PA 660 Required Training for Board of Review Members, held:

Feb. 13: 4-8 p.m. **Feb. 26: 1-5 p.m.** **March 4: 8:30 a.m. to 12:30 p.m.**

Those taking the required training online must participate live, keep their cameras on during class and complete a quiz at the end of to receive certification.

Advanced Training: Board of Review Management, held **March 4: 1-5 p.m.**

Board of Review Training Registration Form

Must include which session EACH person will attend.

Township	County
Name & Title <i>Attending:</i> <input type="checkbox"/> PA 660 Required Training OR <input type="checkbox"/> Advanced Training	Email (required for online training) Add a book: <input type="checkbox"/> Yes <input type="checkbox"/> No
Name & Title <i>Attending:</i> <input type="checkbox"/> PA 660 Required Training OR <input type="checkbox"/> Advanced Training	Email (required for online training) Add a book: <input type="checkbox"/> Yes <input type="checkbox"/> No
Name & Title <i>Attending:</i> <input type="checkbox"/> PA 660 Required Training OR <input type="checkbox"/> Advanced Training	Email (required for online training) Add a book: <input type="checkbox"/> Yes <input type="checkbox"/> No
Name & Title <i>Attending:</i> <input type="checkbox"/> PA 660 Required Training OR <input type="checkbox"/> Advanced Training	Email (required for online training) Add a book: <input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

Card #	CSV (3-digit code)	Expires
Print Card Holder's Name		Signature

PA 660 Required Training for Board of Review Members

(Approved by the STC, meets the biennial training requirement)

- Overview of the board's role and statutory authority
- How to handle protests
- July and December boards of review
- Key items for 2024

OR

Advanced Training: Board of Review Management

(For those who've already met the biennial training requirement for this term; this class does NOT meet the STC's biennial training requirement)

- Procedural changes
- Best practices for minutes and agendas
- Administration of paperwork and forms
- The impact of Open Meetings Act
- How to respond and when to punt to your assessor
- 2024 trouble spots and hot topics
- Key points of the PA 660 audit

Instructor varies by location:

Cindy Dodge, MCAO, MTA Member Information Services Liaison; Shila Kiander, MAAO, Director, Mecosta County Equalization; Debby Ring, Michigan Master Assessing Officer (MMAO); and Laurie Spencer, MMAO, Presque Isle Township Assessor

For cancellation, substitution and location change policies, visit <https://bit.ly/twptraining>

Continue the learning with MTA's Board of Review Guide: Registrants may purchase the 2024 edition for \$34.50/book (member rate only; non-members, call for rates) when registering for the class. Books will be distributed on-site or shipped to online registrants. Online registrants, please add \$5 shipping/handling for orders up to \$150; \$10 for orders up to \$350.

Choose your date/method of participation:

In-Person Training

- Jan. 31: Frankenmuth
- Feb. 1: Lansing
- Feb. 6: Alpena
- Feb. 7: Gaylord
- Feb. 8: West Branch

- Feb. 14: Mt. Pleasant
- Feb. 15: Cadillac
- Feb. 20: Marquette
- Feb. 21: St. Ignace
- Feb. 27: Chelsea
- Feb. 28: Kalamazoo

Online Training

- Feb. 13: PA 660 Required
- Feb. 26: PA 660 Required
- March 4: Advanced Training
- March 4: PA 660 Required

Early-bird Rate*: \$100/person *Expires three weeks prior to event date*

Regular Rate*: \$125/person *Begins three weeks from event date*

Late Rate*: \$150/person *Applies one week prior to event date*

____ (# registrants) x \$ ____ (rate) = \$ ____

____ (# of books) x (\$34.50/book* + shipping online only) = \$ ____

AMOUNT ENCLOSED = \$ ____

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



Send your completed registration form with payment to MTA, P.O. Box 80078, Lansing, MI 48908-0078; fax: (517) 321-8908. Or register online at www.bit.ly/twptraining. Need event registration assistance? Call (517) 321-6467, ext. 226. For other event-related questions, call (517) 321-6467, ext. 234



MTA offers webinars tailored to your role in your township

MTA's Online Learning Center is home to a wide variety of recorded webinars designed with township officials in mind. From assessing to zoning, you're sure to find something for every member of your township team. We add classes frequently to ensure you're getting the education you need to succeed when it's most convenient for you.

Just added: MTA Professional Development Retreats! That's right, we've recorded our ever-popular fall *Retreats* to create webinar packages tailored for each role (and all those responsibilities) in the township. You'll have one year from the date of your purchase to watch, and re-watch, all these sessions on-demand for only \$185.

Purchase yours and get immediate access at <https://learn.michigantownships.org/packages>

Supervisors Package

- Ground Rules for Great Meetings
- Boost Board Engagement
- Out of Order: Managing Meeting Hot Potatoes
- Assessing Insights
- Financial Deep Dive
- Who's the Boss
- Gotcha! When Free Speech Crosses the Line
- Legislative Insights, Relationships and Your Role
- How the Heck Do We Enforce our Ordinances?

Clerks Package

- Who's the Boss?
- Insights into Internal Controls
- 2023 Legislative Wrap-up
- MTA Elections Update AND Update from the Bureau of Elections
- Why Isn't THAT on Your Website
- Practical Payroll Procedures
- Financial Reporting: From Revenue to Red Flags
- Out of Order: Managing Meeting Hot Potatoes
- Gotcha! Don't Take the Bait

Planning & Zoning Team Package

- Hot Topics in Planning & Zoning
- How the Heck Do We Enforce our Ordinances?
- Gotcha! Don't Take the Bait
- Decision-making: By the Book

Treasurers Package

- Reconciling: How What YOU do Impacts Others
- Navigating the Nuances of Revenue Sources
- Township Investments 201
- Out of Order: Managing Meeting Hot Potatoes
- Internal Control Insights
- Gotcha! Don't Take the Bait
- Why Isn't THAT on Your Website
- Legislative Insights, Relationships and Your Role
- Who's the Boss?

Trustees Package

- Inside a Financial Report
- Who's the Boss?
- Planning & Zoning Policies and Processes: A Deep Dive
- Out of Order: Managing Meeting Hot Potatoes
- How the Heck Do We Enforce our Ordinances?
- Gotcha! Don't Take the Bait
- Legislative Insights, Relationships and Your Role



What is a prepaid expense?

Prepaid expenses are an asset account relevant when the advance payment amount is for a good or service that will be used within one year.

One example of a prepaid expense could be prepaying for the township’s liability insurance. Say, for example, in a charter township with a fiscal year-end of Dec. 31, 2023, the payment of the insurance policy that will cover Jan. 1-Dec. 31, 2024, is made in November 2023. Since the expense occurred in the 2023 fiscal year, but does not come into effect until the 2024 fiscal year, it must be recorded as a prepaid expense on the balance sheet. Then, as each month passes, the expense should be moved from the balance sheet to the expense account until the entire amount is gone on Dec. 31, 2024.



What is a deferred outflow?

Deferred outflows are an asset account relevant when the advance payment amount is for a good or service that is not expected to be received for over one year.

Investopedia provides a great example of this by stating, “a business that issues bonds to raise capital incurs hefty costs during the issuance process. These may include legal fees to prepare documentation, investment banking fees for the bond underwriter, or fees associated with accounting services. All of which can add up to hundreds of thousands of dollars for the company. The debt issuance fees can be categorized as a deferred expense and the company can deplete a portion of the costs equally over the 20- or 30-year lifetime of the bond.” Then, as the days, months and years go by, the expense should be moving from the balance sheet to the expense account until the entire amount is depleted.



What is accounts receivable?

Accounts receivable is an asset account used when a good or service has been provided, but there has not yet been a payment received. An example of an accounts receivable balance would be water billings.

The water bill is calculated by the amount of water that was consumed during a certain period of time, meaning the good/service has already been provided. The balance of the bill should be considered accounts receivable on the balance sheet until the bill is paid and the amount can then be moved to the revenue section of the profit and loss.



What are deferred inflows?

Deferred inflows are a liability account that should be used when money is received for a good or service that has not yet been provided.

The federal American Rescue Plan Act (ARPA) funds that most townships received during the pandemic are a timely example of how to record a deferred inflow. Once ARPA funds were received, they should have been included on the township’s balance sheet as a deferred revenue. Once these funds began to be spent, the amount of the deferred revenues on the balance sheet should decrease while the revenue section of the profit and loss should increase as if payment is being received. Another example is payroll taxes, which are held in a liability account until they need to be paid.



What is an account payable?

Accounts payable is a liability account that is used when a good or service is received, but not paid for until after the fiscal year-end. Here is an example,

if the fiscal year ends on Dec. 31, 2023. A township sidewalk project began and ended in November 2023, but will not be paid for until Jan. 15, 2024. This expense would need to be recorded in the year ended Dec. 31, 2023, because the expense should be incurred in the period the project was completed. To record this project in the correct fiscal year, both the accounts payable account on the balance sheet and the expense account should also increase as of Dec. 31, 2023.

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.



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A model for township leaders

Township supervisor exemplifies dedication to community, public service

As MTA launches a new award to honor elected township officials for their commitment to their community and to township government, examples of deserving leaders abound throughout our state—including **Groveland Township** (Oakland Co.) Supervisor **Robert DePalma**, who has served his community for more than four decades.

“Bob is a stellar example of what it means to be a township leader, and I look forward to honoring township leaders like Bob with the new ‘Spirit of MTA’ award” said 2023 MTA President **Pauline Bennett**. “He is a champion of local authority, through his testimony for MTA before legislative committees, his record of building coalitions, and his diplomatic, collaborative negotiating with the county. Bob is truly a team player in every sense of the word!”

DePalma has served as supervisor for 27 years, and before he joined the township board, was chair of the planning commission and zoning board of appeals for 16 years. Being a local leader means hard work and collaboration, DePalma said, adding, “I love thinking outside the box to find solutions to the hard problems. I find great satisfaction in progress and fixing issues in our own community.”

Throughout his township career, DePalma has demonstrated tenacity and determination on behalf of his community, including protecting the township from a proposed toxic waste processing site—and later, his vision and local efforts helped to turn the property into a destination off-road vehicle (ORV) park.

“This took a long time to make happen and a lot of cooperation from a lot of people,” DePalma noted.

The township fought a years-long battle, starting in 1980, with a corporation that sought to process chemical waste on the site of a former sand and gravel mine in the township. After seven years of court battles, the township prevailed—in a win for local authority and zoning regulation. When the company failed to pay property taxes on the property, the township obtained the 200-acre site. In partnership with Oakland County Parks and the state Department of Natural



Resources, the property is now home to Holly Oaks ORV park, which opened in 2020, attracting off-road tourism and special events—as well as economic development to the area.

DePalma has testified numerous times over the past several legislative sessions (*as pictured above*) in opposition to efforts to usurp local authority over aggregate mining operations in all Michigan communities. Home to numerous sand and gravel mines, Groveland Township—as testified to by DePalma’s words and actions—is an example of the value of positive local relationships between municipalities and mining operators, working together in a professional, collegial fashion to the benefit of both the community and the industry.

“Bob has fought against bad development efforts and for an outstanding quality of life in the township for more than 40 years,” said MTA Executive Director Neil Sheridan. “He stood up against toxic waste dump proposals, county solid waste siting, and many other threats. Bob DePalma is truly a township David who has defeated a string of Goliaths. His ability to envision, communicate and promote the higher good for his residents—and fight off powerful adversaries—is a model for all township leaders.”

Nominations for the inaugural “Spirit of MTA” award are due Jan. 7. See the nomination form at right, or complete online at www.michigantownships.org (look under “About” and click on “Spirit of MTA Award”).

Nominate a township official who inspires you!

Is there an elected official in your township who leads with a commitment to teamwork—building and guiding as **“One Team”** for the community as a whole, for local authority, or a specific cause, project or service?



Award nominations are due Jan. 7!

Nominate them for the “Spirit of MTA” award! This new award was created to recognize township leaders who defend and advance the best interests of their township—as the organization has done on behalf of all Michigan’s 1,240 townships for more than 70 years. We’ll honor the inaugural award recipient at our upcoming Annual Educational Conference in April 2024. The conference **“One Team”** theme perfectly encapsulates township service—and award nominations should highlight how the nominee serves your township’s team. *Please note that only currently serving elected township board members are eligible.*

Nominee information

Name _____ Title _____

Township _____ County _____

Email _____ Phone number _____

How does the nominee inspire you? _____

Your name _____

Your email _____ Your phone number _____

Your relationship to the nominee _____

Submit your nomination by Jan. 7. Complete an online nomination form at www.michigantownships.org/spirit-of-mta-award, or return this form via email to awards@michigantownships.org or fax to (517) 321-8908, Attn. Julie.

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