

Michigan Township Focus

FEBRUARY 2021

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

Closest to the people

Democracy, trust remain strong at the local level



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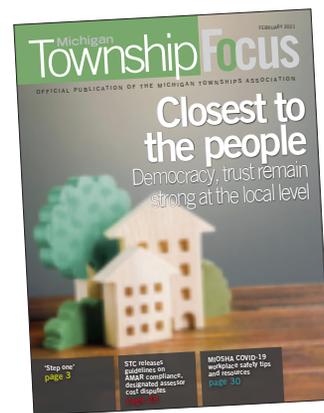
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Closest to the people: Democracy, trust remain strong at the local level

Recent tumultuous events across our country have put stress on many of our core democratic elements. Some good news from Michigan local leaders is that—regardless of what’s happening in Lansing and Washington, D.C.—they believe democracy continues to be robust at the local grassroots level.

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STC releases guidelines on AMAR compliance, designated assessor cost disputes

As assessing reform requirements from Public Act 660 of 2018 continue to take effect, the State Tax Commission has provided guidelines, including on Audit of Minimum Assessing Requirements guidance and resolving cost disputes with designated assessors.

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Protecting township workers: COVID-19 workplace safety resources and tips

The state agency dedicated to workplace safety shares information and tips on what all employers, including townships, must do to protect their employees, their residents and Michigan’s communities from COVID-19.

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Michigan Township Focus, Issue 2 February 2021 (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*, P.O. Box 80078, Lansing, MI 48908-0078.

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‘Step one’

We are proud of the role many of our residents, neighbors and families are playing in the research, production, distribution and administration of the Michigan-produced Pfizer COVID-19 vaccine shots. The vaccine is step one toward putting pandemic-related restrictions behind us and enjoying once again the liberties and opportunities coming in the recovery. We’re hopeful to see more doses available to more eligible recipients this month and look forward to broad immunization being achieved as soon as possible.

Your MTA Board of Directors has determined that our April conference will, by necessity, be a virtual education and celebration event this year. With most projections calling for safe gatherings being permitted this summer, we are planning to hold our *Professional Development Retreats* then in Frankenmuth. New regional *Fall Summits* are also planned as live events, tentatively slated to be held in **Harris Township** (Menominee Co.), **Acme Township** (Grand Traverse Co.), Frankenmuth and Kalamazoo.

In the meantime, our low-cost, “live” virtual *Board of Review Training* continues in February, allowing you to ask questions and participate online with your full board or individually. Starting with this new board of review term of office, Public Act 660 of 2018 requires each board of review member to receive training once per term. Having “learned on the job” when I was a new board of review member, MTA’s training and *Board of Review Guide* are invaluable to not just your new joiners, but the entire group. We’ve met throughout the year with the State Tax Commission, which has commended MTA’s hard work in providing thorough, accurate training in our basic and advanced courses.

Michigan’s 101st legislative session has begun, and MTA expects that many measures that did not pass in the last session will be re-introduced. Your MTA Advocacy team is working proactively to anticipate and address these bills, both those that are positive and negative for townships. Our Government Relations Director Judy Allen uses the graphic at above right to help demonstrate the many topics MTA deals with—both challenges and opportunities, which arise in no particular order. Some will receive faster treatment while others will more slowly work their way through committees, possibly lingering until the next lame-duck period in two years.

property taxes, election administration, unfunded mandates, assessing, planning and zoning, wastewater systems, personal property taxes, donation textile bins, voter registration, emergency services, AV ballots, disabled veterans property tax exemption, assessor certification, MTT, STC requirements, tax collections, big box/dark stores, voter registration, QVF, right of way, straight party voting, fireworks, sanitary sewer, groundwater discharge, septic systems, land use, solid waste recycling, composting requirements, local preemption, oil and gas drilling, annexation, detachment, regional collaboration, placemaking, revenue sharing, public notices, PILT, mass transit, local control, property tax exemptions.....

As you may know, MTA is also a leader in the National Association of Towns and Townships (NATaT). Years ago, scores of officials would pack into busses and road trip to our nation’s capital for briefings on federal activity impacting towns and townships, and to meet with our Michigan congressional delegation and leaders of government agencies. This year, officials can once again take part in this national event, with a virtual gathering, March 1 to 5. Look for additional information in your email and in MTA publications. In other NATaT news, I was elected to be secretary/treasurer at its last board meeting, which means Michigan will have the NATaT presidency in two years.

This issue of *Township Focus* both looks ahead—with insights from MTA Legal Counsel Rob Thall on considerations for requiring township employees to receive the COVID-19 vaccine, and Michigan Occupational Safety and Health Administration workplace safety guidelines—and looks back, with a listing of 2020 public acts impacting townships, and a cover story on local officials’ views on local democracy over the past dozen years.

I’ve read that the side effects of the vaccine range from mild to moderately miserable. Regardless, it’s one shot that I am truly looking forward to getting so that we can get off the computers and back to seeing each other in person in real definition rather than high-definition video.

Neil Sheridan



COVID-19 UPDATES

Epidemic order prohibiting in-person public meetings in effect until Feb. 21

Under an updated Michigan Department of Health and Human Services epidemic order, in effect beginning Feb. 1, all township meetings must remain virtual until Feb. 21. The order loosened restrictions on some indoor gatherings, including allowing indoor dining at restaurants with certain requirements, among a few others. But non-residential indoor gatherings, which include public meetings, are limited to no more than 10 people from no more than two households, which effectively still prohibits public meetings. Indoor group fitness classes and non-contact sports are also allowed, under a previous version of the order. Township meetings could be held outdoors, with gathering limits.

As a reminder, under Public 254 of 2020, townships, and all local governments, can continue to meet using virtual options that allow people to log in, or phone in without computer or internet access—or both—to a meeting for any reason through March 30, 2021. Beginning March 31, 2021, through Dec. 31, 2021, remote participation is allowed only for military duty, a medical condition, or a statewide or local state of emergency or state of disaster.

This means that March board of review (BOR) meetings can be virtual, and depending on the applicable MDHHS orders, they may have to be. Townships may wish to prepare for virtual BOR meetings. However, should the MDHHS orders change, MTA has created a sample BOR meeting notice that would not require the township to re-publish the notice in the newspaper. The sample, available on www.michigantownships.org/coronavirus.asp, reads: *“The meetings will be a virtual meeting held via Zoom (or township meeting method), unless by the dates of the March board of review meetings it becomes lawful under state agency rules and statute for an in-person meeting to be held. If that happens, then the meeting will be held both in person and via Zoom (township method), and the township will post that information on its notice (board, sign, window), and the township’s website (if applicable; add any other location meeting notices are posted). [Include links/numbers for virtual meeting and address for physical location.]”*

If in-person meetings become lawful, MTA believes that townships must use both methods, as the township would need to provide access to the meetings for people who might not realize that the meetings are being held in-person. MTA’s sample March BOR meeting notice addresses both options. The township can recommend that individuals submit requests and information in writing, as some may not be comfortable using the remote software you are hosting the meeting with.

Confirm with your township attorney for his/her recommendation. Visit our “Coronavirus Resources for Townships” webpage for more information.

Frontline workers, older residents able to receive vaccines as state moves to next phase in distribution plan

The state accelerated its COVID-19 vaccine distribution plan in mid-January, allowing township frontline essential workers, including police, fire and first responder personnel, to get the vaccine beginning Jan. 11. Essential workers were to be notified through their employer about vaccine clinic dates and locations. The State of Michigan and its partners provided information to eligible employers about which types of workers are eligible for vaccination and how these workers can be vaccinated. Townships can check www.michigan.gov/covidvaccine for more information.

In addition, individuals age 65 and over were able to begin making appointments to receive the vaccine on Jan. 11. Residents over age 65 can visit the state’s vaccine website to find local health departments and other local vaccine clinics near them ready to book appointments. It is important to note that there is limited vaccine available in the state, and thus limited appointments may be available. As more vaccine becomes available, the state will be able to move more quickly through the priority groups. Eligible individuals should not go to any of the clinics without an appointment, and should not call local health departments for information.

The state has a goal to vaccinate 70% of Michiganders against COVID-19. The state’s vaccination phases are:

- **Phase 1A:** Persons serving in healthcare settings who have the potential for direct or indirect exposure to patients or infectious materials and are unable to work from home, as well as long-term care facility residents.
- **Phase 1B:** Persons 65 years of age or older and frontline essential workers in critical infrastructure.
- **Phase 1C:** Individuals 16 years of age or older at high risk of severe illness due to COVID-19 infection and other essential workers whose position impacts life, safety and protection during the COVID-19 response.
- **Phase 2:** Individuals 16 years of age or older.

Vaccination in one phase may not be complete before vaccination in another phase begins. There may be vaccination of individuals in different phases that occur simultaneously. The timing of the start of a new phase depends on vaccine supply from the manufacturer, how vaccine is allocated from the federal level to Michigan and the capacity to administer the vaccine to populations. Decisions on moving to the next phase will be made at the state level.



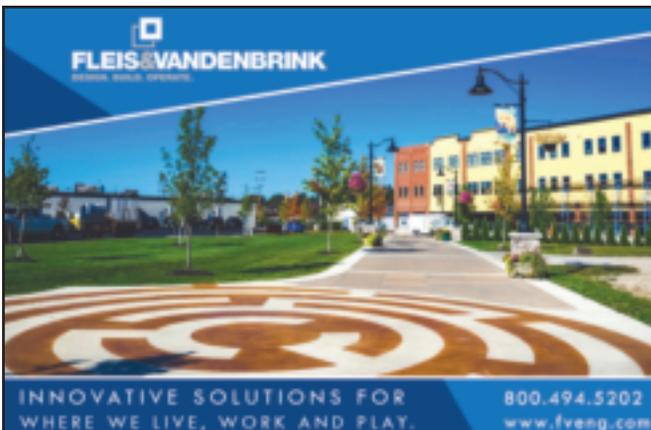
Proposed state COVID recovery plan includes property tax assistance, rural development

A \$5.6 billion Michigan COVID Recovery Plan proposed by the Whitmer administration aims to help grow Michigan's economy and hasten an end to the COVID-19 pandemic. It also creates a new state Office of Rural Development to focus on key aspects unique to Michigan's rural communities.

The proposed plan requires legislative approval; no bills had been introduced as of *Township Focus* press time. All told, Gov. Whitmer sent a total supplemental request to the Legislature for \$5.6 billion. However, \$574 million would come from state funds—\$274 million from the General Fund and \$300 million from the School Aid Fund. The remaining funds would be federal. Included in the plan are:

- **Rural development:** A newly created state Office of Rural Development would work to address issues facing rural communities—including broadband, talent, infrastructure and more. Grants would provide infrastructure and capacity support in rural communities and support for land-based industries.
- **Property tax assistance:** The plan includes funding to waive penalties and interest for certain business and residential property owners who did not pay their summer 2020 property taxes on time as a result of economic hardship created by the pandemic, if the taxes are paid by Feb. 26, 2021.
- **Vaccine distribution:** Using federal funding, vaccine distribution would be increased, toward a state goal of 50,000 vaccines administered daily. Funding would help provide financial support to local health departments for vaccine administration costs, including staff augmentation, as well as provide equipment and supplies.
- **Small business support:** Some \$225 million would be used for three new Michigan Economic Development Corporation programs, including a Michigan Mainstreet Initiative to help stabilize the small business community with grants for restaurants and other place-based businesses to keep communities resilient.

Watch MTA publications for continued updates.



New rule seeks to clarify independent contractor status under FLSA

The U.S. Department of Labor (DOL) has finalized a new rule, which is effective March 8, 2021, concerning the classification of workers as employees or independent contractors under the Fair Labor Standards Act (FLSA).

Independent contractors are not subject to minimum wage or overtime pay. An individual cannot simply be classified as an independent contractor for tax purposes; they must qualify as an independent contractor.

Calling previous guidance “unclear and unwieldy,” the DOL noted that the new rule seeks to make it easier to identify employees covered by the act, and to “clarify and sharpen” the contours of the economic reality test used to determine independent contractor classification under the FLSA. Streamlining and clarifying the test aims to reduce worker misclassification, reduce litigation, increase efficiency, and increase job satisfaction and flexibility. The final rule:

- Reaffirms an “economic reality” test to determine whether an individual is in business for him- or herself (independent contractor) or is economically dependent on a potential employer for work (FLSA employee).
- Identifies and explains two “core factors” that are most probative to the question of whether a worker is economically dependent on someone else’s business or is in business for him- or herself:
 - The nature and degree of control over the work.
 - The worker’s opportunity for profit or loss based on initiative and/or investment.
- Identifies three other factors that may serve as additional guideposts in the analysis, particularly when the two core factors do not point to the same classification. The factors are:
 - The amount of skill required for the work.
 - The degree of permanence of the working relationship between the worker and the potential employer.
 - Whether the work is part of an integrated unit of production.

Actual practice of the worker and the potential employer is more relevant than what may be contractually or theoretically possible. The final rule, available at www.dol.gov, also provides six fact-specific examples applying the factors.

Contact your township legal counsel for additional guidance as needed. Further information is also available on MTA’s “Employee Wage and Hour Information” and “Employment Issues” webpages, on the members-only portion of www.michigantownships.org (access via the “Index of Topics” under the “Answer Center” tab after logging in).

In Memoriam

P. James Durm, Moran Township (Mackinac Co.), supervisor for 20 years.

ATTENTION TREASURERS

Reminder for tax collection office hours

The township treasurer (or a deputy or 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.

The last day to pay 2020 property taxes without incurring any interest or penalty is **Tuesday, Feb. 16, 2021** (Feb. 14 is a Sunday; Feb. 15 is a holiday). Treasurers **may** choose to hold office hours.

The last day to pay 2020 property taxes before they are returned as delinquent is **Monday, March 1, 2021** (Feb. 28 is a Sunday). (MCL 211.45) Treasurers **must** hold office hours. To limit potential COVID-19 exposure and members of the public entering township facilities, townships may wish to provide outdoor drop-boxes for tax payments. Treasurers must still be in the office to assist taxpayers if needed.

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 **Tuesday, Sept. 14, 2021** (the last day taxes are due and payable before interest is added under MCL 211.44a(5)).

Under Public Act 124 of 2019, a designee for the treasurer can accept tax payments on his or her behalf during these designated times. The designee—who must be approved by the township board—could be a deputy treasurer, an elected official or another individual acting on behalf of the treasurer.

2020 CENSUS

Census Bureau evaluating 2020 Census data quality, processes to ensure quality metrics

Given the unique challenges that the COVID-19 pandemic posed to the 2020 Census, the U.S. Census Bureau has announced plans to release additional data quality metrics, as well as other evaluations of the latest decennial population count, including working with outside experts to evaluate data quality, conducting extensive evaluations and assessments of 2020 Census operations, and comparing the 2020 Census results to other population totals.

Following the conclusion of field data collection in October, the Census Bureau reported that 98.6% of Michigan households were enumerated, via self-response or a door-to-door process.

A post-enumeration survey is also being conducted to measure whether certain geographies or demographic groups were undercounted or overcounted in the 2020 Census. The Census Bureau will review how processes for the 2020 Census worked and how different geographic areas and population groups were counted, and use that information—as well as opportunities to innovate over the next decade—to prepare for the 2030 Census.

POSTING REQUIREMENT

Employers must post MIOSHA form through April 30; new COVID reporting required

Most townships must record and post any COVID-19 illnesses on the Michigan Occupational Safety and Health Administration (MIOSHA) Form 300A log, *Summary of Work-Related Injuries and Illnesses*, which must be posted for three months, through April 30, of each year. Employers are to make work-related determinations based on reasonably available, objective evidence that the illness is work-related. MIOSHA requires most Michigan employers with 11 or more employees to log and maintain records of work-related injuries and illnesses, and to make those records available during MIOSHA inspections of the workplace.

The form is available at www.michigantownships.org (search for “Workplace Posters” on the members-only portion of the website or access via the “Index of Topics” under the “Answer Center” tab).



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LOCAL UPDATES FROM ACROSS MICHIGAN

Township happenings



The 31,000-square-foot Georgetown Charter Township (Ottawa Co.) Public Library—opened in 2019—includes a private study and meeting rooms, spacious areas dedicated to children’s, teen and adult collections, adaptable program space, and a quiet reading room. The library provides a diverse collection in print and digital formats, expansive music and video collection, and continues to serve the community during the pandemic with

various services and programming. The library also serves as a community center for events, such as a farmers market and an annual tree lighting celebration.

A successful summer clean-up day in Whitewater Township (Grand Traverse Co.) saw trucks and trailers lined up waiting their turn—with 11 trailer loads of scrap metal collected that would have otherwise been sent to landfills. Scrap tires and yard waste were collected, and donations were also accepted toward the restoration of the township fire department’s 1940s REO fire engine.

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



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Upcoming topics include*:

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- March 3:** FOIA: What’s all the Fuss About?
- April 7:** OMA is Here to Stay
- May 12:** Understanding Planning
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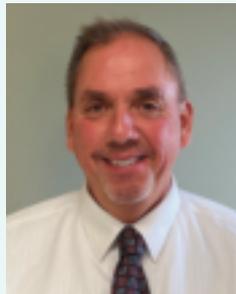
Golembiewski joins MTA Board as District 15 director

Blendon Township (Ottawa Co.) Treasurer **Greg Golembiewski** has been appointed to the MTA Board of Directors to serve as District 15 director, serving officials in Kent, Muskegon and Ottawa Counties.

Golembiewski, who previously was appointed township interim clerk and has served as chair of the township compensation committee, says that as an MTA Board member, he hopes to serve as a connection between townships and other levels of government. “As a Board member, I will work hard to bridge the gap between local, state, and federal government by ensuring that the lines of communication remain open in order for all of us to be supportive of each other,” he said.

In addition, he pledged to continue to support policies that are in place to help govern Michigan municipalities. He believes his experiences in township government, coupled with serving as board chair at Rivertown Community Federal Credit Union and as a small business owner, has provided him with the leadership skills to be successful as he serves Michigan’s township officials and the Association.

Welcome, Greg!



Golembiewski

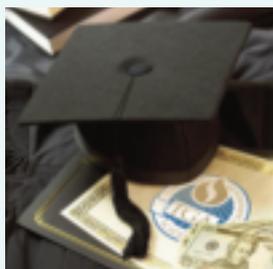
Scholarships available for MTA’s Township Governance Academy

Whether you’re already enrolled in MTA’s Township Governance Academy, or it’s something you or your fellow board members are considering, scholarships are available to assist with costs for this comprehensive credentialing program.

A limited number of scholarships, up to \$1,000 each, are available to assist elected officials from MTA-member townships that may not be in a financial position to provide the funding necessary for completion of the program. **Applications are due Monday, March 1.**

MTA thanks scholarship sponsors **BS&A Software, Burnham & Flower Insurance Group, Foresight Group and ITC Holdings Corp.** for funding the scholarship program.

Download the scholarship application at www.michigan-townships.org (click on “Township Governance Academy” under the “Training” tab on the members-only section, and select the “Apply for a TGA scholarship” link), or call (517) 321-6467, ext. 227, to have an application sent to you.



profile



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Advertorial

MTA's Robinson Scholarship available to students in your township

Help ensure that today's youth become involved in local government tomorrow! Encourage students in *your* community to apply for MTA's Robert R. Robinson Memorial Scholarship by Monday, May 31, 2021.

The scholarship is a one-time award determined on a competitive basis by the applicant's academic achievement, community involvement and commitment to a career in local government administration.



Applicants must be a junior, senior or graduate student enrolled in a Michigan college or university and pursuing a career in local government administration. The following materials are required to apply: 1) a letter of recommendation from a professor or instructor, 2) a copy of a resolution of support from a Michigan township board, and 3) a short essay on an important issue facing local government.

Students must submit application materials to: The Robert R. Robinson Memorial Scholarship Fund, c/o Michigan Townships Association, P.O. Box 80078, Lansing, MI 48908-0078.

Ensure students in your area know about the scholarship! Post a link on your township website to www.michigantownships.org/scholarship.asp. Need more information? Call MTA Communications Director Jenn Fiedler at (517) 321-6467, ext. 229, or email jenn@michigantownships.org.

Contributions to the scholarship fund are also accepted throughout the year. Call the MTA office for details.

Does your township have a print or electronic newsletter for residents?

Help MTA stay on top of what's happening in your township by adding us your mailing list! Enewsletters can be emailed to jenn@michigantownships.org; print newsletters can be mailed to: Michigan Townships Association, Attn. Jenn Fiedler, PO Box 80078, Lansing, MI 48908-0078. Thank you!



mta online events | February

2 Board of Review Training live virtual event

5 Now You Know lunchtime learning series: What's on Deck for the 101st Legislative Session?

10 Board of Review Training live virtual event

18 Board of Review Training live virtual event

22 Registration opens for MTA's 2021 Virtual Conference Turn to page 27 or visit www.michigantownships.org for details!

26 Board of Review Training live virtual event

Join MTA in welcoming new Allied Service Provider



Please join MTA in welcoming **CSA Software Solutions**, of Maumelle, Ark., to the Allied Service Provide program at the Keystone Club level. For more on the Allied Service Provider program, turn to page 2 or visit www.michigantownships.org/asp.asp.

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- C. OUIJA BOARD
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ANSWER: D

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—Township Supervisor



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FEBRUARY

1 *Not later than Feb. 1.* Deadline to submit State Tax Commission (STC) Form 2699 (L-4143) *Statement of "Qualified Personal Property" by a "Qualified Business"* with the assessor. (MCL 211.8a(2))

9 Ballot wording of proposals qualified to appear on May 4 ballot certified to county and local clerks. (MCL 168.646a)

12 *On or before third Monday in February. (Feb. 13 is a Saturday, Feb. 14 is a Sunday, and Feb. 15 is a state holiday.)* Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated state equalized value multipliers for 2021, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction. (MCL 211.34a(1))

STC reports assessed valuations for state Department of Natural Resources lands to assessors. (MCL 324.2153(2))

16 *Feb. 15 is a state holiday.* Last day to pay property taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. (MCL 211.44(3))

Feb. 15 is a state holiday. The township may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service

person, eligible veteran, eligible widow or widower, or totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the state treasurer before Feb. 15. Also applies to a person whose property is subject to a farmland/development rights agreement or verification that the property is subject to the development right agreement before Feb. 15. If statements are not mailed by Dec. 31, the township may not impose the 3% late penalty charge.

Feb. 15 is a state holiday. Townships that collect summer property tax shall defer the collection until this date for property that qualifies. (MCL 211.51(3))

20 Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county extra-voted millage, township millage and other millages levied 100% in December. (MCL 123.1357(8)(b))

22 *Feb. 20 is a Saturday; Feb. 21 is a Sunday.* Form 632 (L-4175) *2021 Personal Property Statement* must be completed and delivered to the assessor of the local unit not later than Feb. 20 (postmark is acceptable). (MCL 211.19(2))

Feb. 20 is a Saturday; Feb. 21 is a Sunday. Form 5278 *Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)* must be completed and delivered to the assessor of the local unit not later than Feb. 20

(postmark is acceptable) for each personal property parcel for which the eligible manufacturing personal property exemption is being claimed.

Feb. 20 is a Saturday; Feb. 21 is a Sunday. Deadline to file the statement to claim the exemption for eligible personal property, Form 5076 *Small Business Property Tax Exemption Claim Under MCL 211.9o*, for any taxpayer that did not file for or was not granted the exemption in 2019. See the *Guide to Small Business Taxpayer Exemption* for more information. (MCL 211.9o(2))

Feb. 20 is a Saturday; Feb. 21 is a Sunday. Deadline for taxpayer to file Form 3711 if a claim of exemption is being made for heavy earth-moving equipment. (STC Bulletin 4 of 2001, (MCL 211.19)(2))

26 *Feb. 28 is a Sunday.* STC shall publish the inflation rate multiplier before March 1. (MCL 211.34d)(15))

By Feb. 28. Feb. 28 is a Sunday. Deadline for municipalities to report inaccurate 2020 commercial and industrial personal property taxable values on Form 5651 *Correction of 2020 Personal Property Taxable Values Used for 2019 Personal Property Tax Reimbursement Calculations* to the county equalization director. (MCL 123.1358(5)(e))

MARCH

1 *On or before the first Monday in March.* The 2020 assessment roll shall be completed and certified by the assessor. (MCL 211.24)

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Last day for treasurers to collect the 2020 property taxes. (MCL 211.78a)

County treasurer commences settlement with local unit treasurers. (MCL 211.55)

Local units to turn over 2020 delinquent taxes to the county treasurer. (MCL 211.78a(2)) On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection.

2 *Tuesday after the first Monday in March.* The assessor/supervisor shall submit the 2021 certified assessment roll to the board of review. (MCL 211.29(1))

Tuesday after the first Monday in March. Organizational meeting of township board of review. (MCL 211.29)

8 The board of review must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The board of review must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March after 6 p.m. (MCL 211.30) Note: The township board may authorize an alternative starting date for the second meeting of the March board of review, which can be either the Tuesday or Wednesday following the second Monday in March. (MCL 211.30(2))

12 Within 10 business days after the last day of February, at least 90% of the total tax collections on hand must be delivered by the treasurer to the county and school district treasurer. (MCL 211.43(3)(b))

By 20 Clerks shall electronically transmit or mail (as requested) an absent voter ballot for May 4 election to each absent uniformed services or overseas voter who applied for an absent voter ballot 45 days or more before the election. (MCL 168.759a)

Absent voter ballots for May 4 election must be available for issuance to voters. (MCL 168.714)

25 *through April 13.* Precinct inspectors for May 4 election appointed by local election commission. (MCL 168.674)

By 31 Deadline for townships to report any errors identified in the 2020 personal property tax reimbursements on Form 5654 *Correction of Millage Rate or Other Errors for the*

2020 Personal Property Tax Reimbursement Calculations to the state Department of Treasury. (MCL 123.1358(4))

Deadline for townships to report any modifications to the 2013, 2014 or 2015 commercial personal property and industrial personal property taxable values on Form 5658 *Modification of 2013, 2014 and 2015 Personal Property Taxable Values Used for the 2020 Personal Property Tax Reimbursement Calculations* to the state Department of Treasury. (MCL 123.1345(e), (o), (z))

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May the township require employee vaccination for COVID-19?

Yes, with the following consideration. Since the U.S. Food and Drug Administration authorized the first COVID-19 vaccine made by Pfizer, the country has begun to see intense efforts to ensure every person in the United States is protected against the virus. However, with a portion of the U.S. population reluctant to receive the vaccine, the question of whether an employer can require a vaccination has come to the forefront in many municipalities.

While a municipality can condition employees' ability to return to work on receiving a COVID-19 vaccine, every municipality should understand the legal considerations that go hand in hand with such a mandate.

To begin, the ability for municipalities to require a vaccine comes from the Occupational Safety and Health Act (OSHA), which requires employers to protect their employees from "hazards that are causing or are likely to cause death or serious physical harm to employees." But any vaccine mandates must be reasonable, proportional and enforced in a nondiscriminatory fashion.

Recently, the Equal Employment Opportunity (EEO) Commission put forth a new question-and-answer update responsive to this area in *What You Should Know About COVID-19 and the ADA, the Rehabilitation Act, and Other EEO Laws*, available at www.eeoc.gov. Section K of this document deals with the question of the COVID-19 vaccination and how requiring the vaccine could interfere with employees' rights under the Americans with Disabilities Act (ADA), Title VII of the Civil Rights Act (Title VII), and the Genetic Information Nondiscrimination Act (GINA). The following is a summation of the points raised within that document.

Americans with Disabilities Act considerations

The act of an employer/municipality (or contracting third-party) administering a COVID-19 vaccine to an employee of the municipality is not a "medical examination" under the ADA. (Section K.1.) However, if vaccination is made mandatory by a municipality, questions asked during the pre-vaccination process are subject to the ADA standards for disability-related inquiries, including requiring a showing that the questions are "job-related and consistent with business necessity." (Section K.2.)

Further, while asking for or requiring employee verification that they have received a COVID-19 vaccination is not considered a disability-related inquiry, questions probing an employee's reasoning for not receiving a vaccine

are subject to the ADA's standard that questions be "job related and consistent with business necessity" because such questions could elicit information about a disability. (Section K.3.)

Americans with Disabilities Act and Title VII of the Civil Rights Act considerations

If the municipality chooses to require its employees be vaccinated before returning to work, that municipality must conduct an individualized risk assessment of every/all employees who refuse to receive the vaccine due to a personal disability. The purpose of this risk assessment is to determine if that employee poses a direct threat to the health or safety of individuals in the workplace. (Section K.5.)

- If an employee is found to be a direct threat, the municipality must determine whether a reasonable accommodation can be provided to reduce the direct threat posed to the workplace without causing undue hardship (significant difficulty or expense). (Section K.5.)
- If the municipality cannot reduce the threat to an acceptable level, it may exclude the unvaccinated employee(s) from physically entering the workplace. However, the municipality may not terminate the

63

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employee unless it is further determined that there are no other reasonable accommodations available to offer that employee (i.e., working remotely or being placed on workplace leave). (Section K.5.)

If an employee indicates that they are unable to receive COVID-19 vaccine because of a “sincerely held religious practice or belief,” the municipality must reasonably accommodate the religious belief, practice or observance, unless it would pose an undue hardship under Title VII. Under Title VII, “undue hardship” has been understood to mean having more than a de minimis cost or burden on the employer (compare with “significant difficulty or expense” requirement under ADA, as previously described). (Section K.6.)

If a municipality cannot exempt or provide a reasonable accommodation to an employee who cannot be vaccinated because of a sincerely held religious practice or belief, the municipality may prevent the employee from returning to work. To determine if termination is appropriate, the municipality will need to determine if any other rights apply under EEO laws, or other federal, state and local authorities. Termination for refusing to receive a vaccination because of religious beliefs alone is not permitted. (Section K.7.)

Genetic Information Nondiscrimination Act considerations

Title II of GINA is not implicated because an employer

chooses to administer the COVID-19 vaccine, or require proof of vaccination. (Section K.8.) However, vaccination pre-screening questions about genetic information, such as family member medical history, may violate GINA. (Section K.9.)

If your township wishes to require a COVID-19 vaccine for employees, we suggest you work closely with township legal counsel to ensure compliance with applicable laws.

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

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2020 public acts

In the final weeks of the 100th Legislature, several issues were debated that impacted the authority of townships and other local units, as well as measures that would have had negative financial implications for townships. These included issues such as local preemption on sand and gravel mining, summer property tax deferrals, multiple specific tax exemption bills, the extension for virtual public meetings for any reason, and several COVID-related measures.

During the 2020 lame-duck session—the time post-November General Election and the end of the calendar year, the state Legislature passed and submitted 189 bills to the governor—154 of which were signed into law and 35 of which were vetoed. The remaining bills not passed or signed into law are effectively dead, and must be reintroduced in the new session to be considered again. MTA anticipates many of the latter will be reintroduced in the 101st legislative session, including sand and gravel mining legislation, renewable energy tax changes, specific tax exemption measures and Part 115 solid waste changes. MTA encourages our members to follow the latest legislative developments in our newsletters, *Township Insights* and *Township Voice*, and in *Township Focus*.

Wrapping up 2020, the Legislature passed 454 bills in total; 402 were signed into law by Gov. Whitmer and 52 bills were vetoed. The following provides a summary of the 2020 public acts that impact townships, as well as bills that passed but were not signed into law. Please email legislation@michigantownships.org with any questions on any public act or bill.

2020 public acts

PAs 1 & 2: Road Commissions (*Sen. Victory*)—Extends sunset for the transfer of functions and powers of county road commission duties to county board of commissioners. *Effective Jan. 27, 2020*

PA 3: Neighborhood Enterprise Zones (*Sen. Moss*)—Modifies Neighborhood Enterprise Zone Act definition of rehabilitated facility and increases true cash value for eligible properties. *Effective Jan. 27, 2020*

PA 28: Renaissance Zones (*Sen. Stamas*)—Modifies exemption for certain property located in renaissance zones. *Effective Feb. 13, 2020*

PA 33: Delinquent Property Taxes (*Rep. Bryd*)—Allows counties to implement a program to reduce redemption amount for delinquent property taxes under certain circumstances, and requires notification to local units of government. *Effective March 2, 2020*

PA 35: Quality Assurance Assessments (*Rep. Schroeder*)—Requires state Department of Health and Human Services to provide notice of quality assurance assessment on ambulance providers by Nov. 1 of each year. *Effective March 3, 2020*

PA 36: Freedom of Information Act (FOIA) (*Rep. Johnson*)—Modifies method of correspondence for FOIA requests to allow requestor to specify how a response be made. *Effective March 3, 2020*

PA 38: FOIA (*Rep. Iden*)—Requires public records be provided to a requestor on any form of non-paper physical media and in the actual, most reasonably economical cost of the non-paper physical media. *Effective March 3, 2020*

PA 45: School Safety (*Rep. VanSingel*)—Allows installation of temporary door barricade devices in school buildings, and requires notification to local law enforcement and fire departments prior to installation. *Effective March 3, 2020*

PA 48: Emergency Services (*Rep. Wozniak*)—Revises critical incident stress management services for emergency service providers to include physicians and individuals employed by or under contract with a health facility or agency. *Effective June 1, 2020*

PAs 66 & 67: Supplemental Appropriations (*Sen. Stamas and Rep. Hernandez*)—Provides supplemental state appropriations for FY 2019-20 that includes \$150 million for necessary COVID-19 resources and \$14 million for reimbursements for the March presidential primary. *Effective March 30, 2020*

PAs 70, 71 & 72: Watercraft Speed Restrictions (*Reps. Eisen and Lilly*)—Allows temporary speed limits on water bodies during high water conditions, establishes civil infractions for violations, and provides for temporary emergency rules in water control zones. *Effective April 2, 2020*

PA 88: Tax Tribunal Appeal Deadlines (*Rep. Hauck*)—Modifies certain Michigan Tax Tribunal property tax appeal deadlines between May 27, 2020, and Sept. 1, 2020, to Aug. 31, 2020. *Effective June 11, 2020*

PA 91: Assessable Property (*Sen. MacGregor*)—Amends shopping areas redevelopment act to allow residential property to be considered assessable property for purposes of principal shopping districts, business improvement districts and business improvement zones. *Effective June 16, 2020*

PA 95: Absent Voter Counting Board (*Rep. Calley*)—Allows for county and combined absent voter counting boards. *Effective June 23, 2020*

PA 96: Principal Residence Exemption (*Sen. Victory*)—Extends deadline to claim a principal residence exemption from June 1 to June 30, 2020, for 2020 tax year only. *Effective June 24, 2020*

PA 122: Appropriations (*Sen. Hertel*)—Revises presentation deadline for general appropriations bill for the upcoming fiscal year by the Legislature to the governor to July 1, 2021. *Effective July 1, 2020*

PA 123: Supplemental Appropriations (*Sen. Stamas*)—Provides FY 2019-20 supplemental appropriations, including \$200 million for reimbursement to local governments for public health and safety expenses, \$100 million for grants to locals for first responder hazard pay premium, and \$25 million for water utility assistance. *Effective July 1, 2020*

PA 124, 125 & 126: Liquor Licenses (*Reps. Webber and Anthony, and Sen. Nesbitt*)—Allows for on-premises liquor licenses to sell in common areas designated by local governments, on-premises liquor licenses to sell for delivery and carry-out, and modifies liquor sale, purchase and delivery regulations for on-premises licensees. *Effective July 1, 2020*

PA 132, 133 & 143: Firefighting Foam; PFAS (*Reps. Allor and Yaroch*)—Requires report on use of firefighting foam containing PFAS, state Department of Environment, Great Lakes, and Energy to accept for disposal, prohibits use of firefighting foam containing certain substances, and requires specific training on use. *Effective PA 132—July 8, 2020; PA 133—Oct. 6, 2020; PA 143—July 31, 2020*

PA 137: Industrial Hemp (*Sen. Lauwers*)—Creates regulations for industrial hemp program and requires program to be established and regulated by Michigan Department of Agriculture and Rural Development. *Effective July 8, 2020*

PA 140: Highway Tolls (*Sen. Bizon*)—Provides for a feasibility study and implementation plan for tolling on certain highways. *Effective July 8, 2020*

PA 141: Towing Services (*Sen. Stamas*)—Prohibits payments or incentives to local governments in exchange for towing, wrecker or recovery services or contracts. *Effective Oct. 6, 2020*

PA 144: Supplemental Appropriations (*Rep. Hernandez*)—Reduces general fund appropriations for FY 2019-20 and expands definition of applicant for First Responder Hazard Pay Premium and Public Safety & Public Health Payroll Reimbursement programs. *Effective July 31, 2020*

PA 145: Natural Resources Trust Fund (*Sen. Bumstead*)—Provides \$28.7 million for FY 2019-20 Michigan Natural Resources Trust Fund acquisition and development projects. *Effective July 31, 2020*

PA 151: Permissible Court Costs (*Rep. Lightner*)—Extends sunset for courts to charge permissible costs. *Effective Sept. 17, 2020*

PA 152: Road Fund Expenditures (*Rep. Wakeman*)—Modifies allocations for certain county road commission expenditures. *Effective Sept. 17, 2020*

PA 164: County Road Commissions (*Rep. Alexander*)—Modifies expenditure of funds returned to county road commissions. *Effective Sept. 17, 2020*

PA 166: Appropriations (*Rep. Hernandez*)—Provides state appropriations for FY 2020-21. *Effective Sept. 30, 2020*

PA 167: Presidential Primary Cost Reimbursement (*Rep. Hauck*)—Extends deadline to submit verified actual costs for conducting March 2020 presidential primary election. *Effective Sept. 30, 2020*

PA 177: Elections/AV Ballots (*Sen. Johnson*)—Allows election inspectors to work in shifts at AV counting boards, allows for pre-processing of AV ballots the day before Nov. 3, 2020, election in townships with at least 25,000 population, and provides requirements for AV ballot dropboxes and notification requirements for AV ballot applications. *Effective Oct. 6, 2020*

PA 194-198: Local Community Stabilization Share Revenue (*Reps. Afendoulis, Vaupel, Webber, Yancey and Whitsett*)—Modifies local community stabilization share millage cap, revenue distribution and reporting deadlines for distribution calculations. *Effective Oct. 15, 2020*

PA 206: Property Tax (*Rep. Hoytenga*)—Allows for qualified error in determining disabled veterans' property tax exemption if there was issue beyond

the control of a disabled veteran or his/her unremarried surviving spouse that caused denial. *Effective Oct. 15, 2020*

PA 216: Strategic Fund Tax Exemption (*Sen. Horn*)—Allows for tax-exempt status for entities receiving aid from Michigan Strategic Fund. *Effective Oct. 15, 2020*

PA 217 & 218: Commercial Rehabilitation/Redevelopment (*Sen. Stamas*)—Extends sunset to grant property tax abatement under Commercial Rehabilitation and Commercial Redevelopment Acts until Dec. 31, 2025. *Effective Oct. 15, 2020*

PA 220: Industrial Hemp (*Sen. Lauwers*)—Creates regulations for growing industrial hemp and requires MDARD to establish, operate and administer an industrial hemp program. *Effective Oct. 16, 2020*

PA 221: Special Assessments (*Sen. Outman*)—Modifies the period that bonds can be issued against proceeds of special assessments for inland lake level projects. *Effective Oct. 16, 2020*

PA 224: Broadband Funding (*Rep. Hoytenga*)—Establishes statewide grant program to expand broadband service to unserved areas. *Effective Oct. 16, 2020*

PA 228: Open Meetings Act (*Sen. Theis*)—Allows meetings of a public body to be held electronically or with remote participation under certain circumstances, and provides procedures and requirements for such meetings. *Effective Oct. 16, 2020*

PA 229: Unemployment Benefits (*Sen. Horn*)—Expands unemployment benefits for certain employees during a declared state of emergency. *Effective Oct. 20, 2020*

PA 236-239: Coronavirus Liability Protection (*Reps. Albert, Brann, Filler and Byrd*)—Provides liability protection for employers in compliance with federal and state laws, local rules and regulations, executive orders, or public health guidance from an employee's exposure to COVID-19. *Effective Oct. 22, 2020*

PA 249: Notaries (*Rep. Lightner*)—Allows notaries public to use two-way real-time audiovisual technology to notarize documents electronically from April 30, 2020, through Dec. 31, 2020. *Effective Nov. 5, 2020*

PA 251: Equalization Deadlines (*Rep. Ellison*)—Provides for extension of certain county equalization deadlines under states of emergency due to COVID-19. *Effective Dec. 22, 2020*

PA 252: Water Shutoffs (*Sen. Chang*)—Creates Water Restoration Act prohibiting public water suppliers from shutting off water service to occupied residences if shutoff occurred due to nonpayment;

act expires March 31, 2021. *Effective Dec. 22, 2020*

PA 253: Poverty Exemptions (*Sen. Runestad*)—Modifies provisions of General Property Tax Act related to poverty exemptions for tax years 2021, 2022 and 2023. *Effective Dec. 22, 2020*

PA 254: Open Meetings Act (*Sen. Theis*)—Extends the date to March 30, 2021, for public bodies to hold meetings electronically or with remote participation under certain circumstances, and provides procedures and requirements for electronic meetings. *Effective Dec. 22, 2020*

PA 255 & 256: Property Taxes/Foreclosure (*Sens. Lucido and Runestad*)—Modifies General Property Tax Act regarding foreclosure on tax-delinquent property, reporting requirements, and procedures by which a person with an interest can claim an interest in the proceeds. *Effective PA 255—Jan. 1, 2021; PA 256—Dec. 22, 2020*

PA 257: Supplemental Appropriations (*Sen. Stamas*)—Provides supplemental appropriations for FY 2020-21 and extends date for First Responder Hazard Pay Premiums Program payments to Dec. 29, 2020. *Effective Dec. 29, 2020*

PA 258: Unemployment Benefits (*Sen. Hertel*)—Extends unemployment insurance benefit weeks to 26 through March 31, 2021, and includes eligible individuals who demonstrated domestic violence. *Effective Dec. 29, 2020*

PA 259: Brownfield Redevelopment (*Rep. Iden*)—Modifies brownfield redevelopment authority oversight. *Effective Dec. 29, 2020*

PA 272-273: Mosquito Abatement (*Reps. Sneller and Howell*)—Authorizes townships to levy a millage, establish special assessment district and appropriate/expend money for mosquito abatement. *Effective March 24, 2021*

PA 281: Drains (*Rep. Johnson*)—Revises requirements to petition to add or remove lands and notice of receipt of bids, and review of apportionments. *Effective March 28, 2021*

PA 283-284: Construction Documents (*Rep. Maddock*)—Authorizes electronic or digital retention of construction documents, and allows for and clarifies disposal of original construction documents. *Effective March 24, 2021*

PA 291: Drains (*Rep. Lower*)—Extends assessment periods for drain projects and maintenance. *Effective March 24, 2021*

PA 297: County Equalization Boards (*Rep. Markkanen*)—Modifies county board of review and equalization procedures during states of emergency related to COVID-19. *Effective April 6, 2020*

PA 302: Address Confidentiality Voter Information (*Sen. Barrett*)—Modifies Michigan Election Law regarding individuals enrolled in address confidentiality program. *Effective June 26, 2021*

PA 304: Driver's License (*Sen. Chang*)—Allows driver's licenses to be issued with designated address for individuals enrolled in address confidentiality program, and extends commercial driver's licenses that expire on or after March 2, 2020, valid until March 31, 2021. *Effective Dec. 29, 2020*

PA 310: Ice on Roads (*Sen. Victory*)—Requires Michigan Department of Transportation to implement pilot program on use of agricultural additives to control ice on public roads, highways and bridges. *Effective March 24, 2021*

PA 311-312: Epi-pens (*Sens. Lucido and MacDonald*)—Allows Epi-pens to be prescribed and dispensed to law enforcement officers and firefighters for administration under certain circumstances, and limits liability. *Effective Dec. 29, 2020*

PA 321: Opioid Antagonists (*Sen. MacDonald*)—Modifies provisions related to immunity from certain liability for the administration of opioid antagonists by certain governmental agencies and individuals. *Effective Dec. 29, 2020*

PA 323: Student Work Permits (*Sen. Victory*)—Modifies application and approval process for student work permits during declared emergencies. *Effective March 24, 2021*

PA 331: Special Assessments (*Sen. Victory*)—Allows partial payments for deferred special assessments. *Effective Dec. 29, 2020*

PA 335-338: Notaries (*Sen. MacGregor*)—Allows notaries public to use two-way, real-time audiovisual technology to notarize documents electronically from April 30, 2020, through June 30, 2021. *Effective Dec. 29, 2020*

PA 339: Essential Critical Infrastructure Employees (*Sen. MacGregor*)—Expands and exempts essential critical energy infrastructure employees from requirement they not report to work if employee tests positive for COVID-19 or displays principal COVID-19 symptom. *Effective Dec. 29, 2020*

PA 343: Historic Preservation Tax Credit (*Sen. Schmidt*)—Restores State Historic Preservation Tax Credit program. *Effective Dec. 30, 2020*

PA 352: Property Tax (*Sen. Runestad*)—Provides for an assessment situs of personal property relocated due to the coronavirus pandemic for 2021 tax year. *Effective Dec. 30, 2020*

PA 357: Legal Representation (*Sen. Barrett*)—Modifies options for a governmental agency to provide legal representation to an employee or public official. *Effective Dec. 30, 2020*

PA 360: Wireless Communications (*Sen. Lauwers*)—Revises definition of authority in Small Wireless Communication Facilities Deployment Act to include county road commissions. *Effective Dec. 30, 2020*

Summary of 2020 bills vetoed

HBs 5761 and 5810: Summer Property Tax Deadline Extension—Would have extended summer 2020 property taxes and provided for early return for delinquency during declared emergencies.

SB 692: Rental Inspection—Would have changed Michigan Housing Law related to housing inspections relating to change of ownership to exclude certain transfers.

SB 943: Summer Property Tax Deferral—Would have extended payment deadline for summer 2020 property taxes.

SB 977 & HB 5881: Absentee Ballot—Would have created felony penalties for knowingly submitting an AV ballot application using another person's name and personal information, and with intent of obtaining multiple AV ballots for a person.

SBs 1105-1106: Solar/Renewable Energy Tax—Would have eliminated personal property tax and provided for payment in lieu of taxes for certain renewable energy facilities.

SBs 1149, 1150 and 1153: Sales, Use, Property Tax Exemptions—Would have provided for sales, use and personal property tax exemptions for fully automated consumer goods-handling systems.

SB 1185: Immunity Protection (*Sen. VanderWall*)—Would have repealed Pandemic Health Care Immunity Act and created Pandemic Response Health Care Immunity Act providing additional period of time and expanding coverage.

SB 1253: Emergency Powers (*Sen. Theis*)—Would have required extension of epidemic emergency orders to be approved by the Legislature.



Our township doesn't have a retirement program. Are there programs for townships where the contributions are funded by employee contributions?

Yes. Internal Revenue Code (IRC) Section 457(b) is specifically designed for employees of state and local government. Retirement plans under this code section are similar but not identical to the private sector's 401(k) plans in many respects:

- Annual contributions are limited to the same “applicable dollar amounts” in code section 401 (\$19,500 in 2021).
- Participants may contribute the lesser of 100% of compensation, or the applicable dollar amount listed above.
- Contributions to both plans are generally excluded from federal and state income tax, but are subject to Social Security and Medicare taxes (if applicable).
- Limited “catch-up” provisions for participants ages 50 or older (currently \$6,500 per year).

Some differences between 401(k) and 457 plans include:

- 457 plans may provide for additional “catch-up” contributions (in addition to the \$6,500 for 2021 noted previously for age 50 and older participants) made within three years of “normal retirement” age.
- Matching and employer contributions are not permitted in 457 plans; however, employers may “pick up” employee contributions. These “pick-ups” are considered wages for Social Security and Medicare taxes (if applicable) and must be reported as such, and taxes collected and paid.
- Unlike a 401(k) plan, 457 plans are not considered “pension plans” for purposes of determining if an individual may have a deductible Individual Retirement Accounts (IRA).

Note: While 457 plans are not considered “pension plans,” they are considered “retirement systems” under IRC Section 3121(b)(7)(F). Townships that do not have a 218 agreement should consult with legal/tax counsel before establishing a “deferred compensation” plan, as it may impact Social Security eligibility of employees participating in the plan.

For more information, visit MTA's “Employee Benefits” webpage on the members-only section of MTA's website (scroll down to “Social Security”). Access via the “Index of Topics” under the “Answer Center” tab after logging in.



Are there any payroll information updates we should be aware of?

2021 payroll updates include:

- Social Security wage base for 2021 is \$142,800.
- As in prior years, there is no limit to the wages subject to the Medicare tax; all covered wages are still subject to the 1.45% tax.
- The maximum exclusion from gross income under a dependent care program is \$5,000 for an individual or a married couple filing jointly.
- The maximum annual contribution that can be made to a health savings account (HSA) in 2021 is \$3,600 for individuals, and \$7,200 for families.
- Individuals 55 and older can make additional \$1,000 catch-up contributions to an HSA until they are enrolled in Medicare.
- The 2021 contribution limit for Simple IRAs is \$13,500. The catch-up contribution for those age 50 or older by Dec. 31, 2021, is \$3,000.



What is the IRS mileage reimbursement rate for 2021?

The standard mileage rate—the maximum amount employers can reimburse employees for business miles driven in the employee's personal vehicle, without tax consequences—is 56 cents per mile in 2021.

There is no requirement for townships to pay this amount per mile; the IRS sets these “safe harbor” limits whereby the employer [township] can reimburse the employee for the business use of his or her personal vehicle without income tax consequences.

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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Democracy, trust remain strong at local level

Recent tumultuous events across our country have put stress on many of our core democratic elements, from elections to the media, the courts, public trust, and much more. Across the U.S., and in your own township, residents may be concerned about the health of our nation's democratic governance. But the headlines tend to focus on the national and state levels, and less attention has been given to governance at the local level. Some good news from Michigan local leaders is that—regardless of what's happening in Lansing and Washington, D.C.—they believe democracy continues to be robust at the local grassroots level.

Over the past 12 years, MTA has been a partner on the Michigan Public Policy Survey (MPPS), from the University of Michigan's Ford School of Public Policy, which gathers the opinions of elected and appointed leaders from Michigan's general purpose local governments statewide, including supervisors, clerks, and managers from all 1,240 of Michigan's townships. During that time, various MPPS survey waves have asked about many topics related to the functioning of democracy and political participation in our local communities. While the surveys have uncovered areas of concern, township leaders in Michigan are—generally—very positive about institutions, relationships and attitudes related to local governance.

Citizen engagement in township decision-making

To start, township leaders are very interested in getting their community members engaged in local governance. The 2012 and 2016 MPPS surveys asked township leaders about what they believe is the proper role for citizen engagement in local governance (**Table 1**). Statewide, 17% of township officials in 2012 thought that citizens should simply be kept informed, and only 11% thought they should recommend (10%) or make decisions (1%). However, in the 2016 survey, only 4% of township leaders said citizens should merely be kept informed, while 28% wanted to give them a say in recommending (25%) and even making decisions (3%) for the jurisdiction.



Table 1: While it might differ depending on the topic, in general, what do you personally believe is the proper role for citizen engagement in township governance?

	2012	2016
Keep citizens informed	17%	4%
Have citizens provide input/identify specific policy options	69%	64%
Have citizens recommend decisions	10%	25%
Have citizens make decisions	1%	3%
Don't know	2%	4%

In addition, more than half of township officials reported that their jurisdiction provides “a great deal” of opportunity for citizens to be engaged and almost another half say they provide at least some.

But efforts at encouraging engagement aren’t always successful. The MPPS asked township officials how they would describe citizen engagement in their jurisdictions and found a drop of approximately 10 percentage points between 2012 and 2016 in reported citizen involvement in local issues, and a similar drop in township leaders’ satisfaction with citizen involvement. Over three-quarters of

township respondents in both 2012 (77%) and 2016 (76%) either strongly or somewhat agreed that although their township provides chances for citizens to get involved, the citizens rarely take advantage of these opportunities. And an increasing percentage of township leaders expressed the belief that public officials, rather than citizens, should have final say in making controversial decisions.

Yet local leaders’ trust in township residents is on the rise. Trust in citizens to be responsible participants while engaging with the jurisdictions’ policymaking and operations saw a sharp uptick in 2020 (**Table 2**). Statewide, 55% in 2012 and 57% in 2016 felt they could trust their township citizens “nearly always” or “most of the time.” By 2020, that increased to 68%.

Table 2: In terms of their engagement in your township’s policymaking and/or operations, how much of the time do you think you can trust the citizens in your community to be responsible participants?

	2012	2016	2020
Nearly always	11%	12%	17%
Most of the time	44%	45%	51%
Some of the time	31%	29%	21%
Seldom	9%	9%	7%
Almost never	2%	3%	3%
Don't know	2%	2%	2%

Civic discourse in Michigan townships

There's currently a significant focus on democratic discussion as online platforms like Twitter and Facebook have started banning certain rhetoric as incendiary. While there seems to be decreasing civility in public discourse around a wide range of national issues, is that the case at the local level as well? Although the MPPS questions aren't from this year, the survey did ask township leaders in 2012, and again in 2018, to evaluate the tone of discourse in their community on a scale from "very constructive" to "very divisive." As of 2018, most township leaders say the tone of discussions that take place around local policy issues is somewhat or very constructive among township officials themselves (72%) and between officials and local residents (70%). However, among township residents themselves, fewer than half (43%) of township leaders describe it as primarily constructive, while 38% report it as mixed. Still, only 7% say residents' discussions are primarily divisive.

And, again as of 2018, township leaders were more likely to say the tone of discussions was getting more civil over time (Table 3), compared with those saying it was becoming less civil, although most said it was unchanged.

Township officials also report that partisan conflicts at the national level are generally not trickling down to affect local governance. Statewide, 60% of township leaders in 2018 said national politics have little impact on the relationships among those on their own township board. Only 10% believe national politics are "significantly" or "somewhat" hurting relationships on the board.

Working relationships within the township

Indeed, the vast majority of Michigan township officials report that they have positive working relationships with other officials and employees in their jurisdiction. Statewide, 82% reported that relationships among elected officials in their townships are either "excellent" or "good." And when asked about their relationships with township employees, the majority (70%) reported positive relationships between elected officials and other local government employees (Table 4). (It is also worth noting that 18% of respondents reported this question to not be applicable to them, reflecting the fact that among many of the smaller Michigan townships, the local government has very few paid employees, with primarily elected board members serving the community.)

Working relationships with state leaders

On a similar, but less encouraging note, back in 2016, the MPPS also asked township leaders about relations with state government officials. For example, do state officials value local government leaders' input? (Table 5) The results were lukewarm. Only 7% of township officials strongly agreed that state government values their input, while 8%

Table 3: Would you say the tone of discussion and communication among these groups is more or less civil than it was five years ago? (2018)

	Among township officials themselves	Between township officials and residents	Among residents themselves
Significantly more civil	17%	16%	8%
Somewhat more civil	20%	21%	17%
Neither more nor less civil	46%	49%	48%
Somewhat less civil	8%	7%	10%
Significantly less civil	3%	2%	3%
Don't know	5%	6%	14%

Table 4: Overall, how would you rate the relationships among elected officials and with employees in your township? (2018)

	Among board members	With township employees
Excellent	41%	28%
Good	41%	42%
Fair	13%	10%
Poor	5%	2%
Not applicable	--	18%
Don't know	0%	0%

Table 5: Thinking about the relationship between state government and local jurisdictions, overall, to what extent do you agree or disagree that Michigan state government officials value input from local government officials? (2016)

Strongly agree	7%
Somewhat agree	40%
Neither agree nor disagree	21%
Somewhat disagree	21%
Strongly disagree	8%
Don't know	2%

strongly disagreed. Furthermore, approximately two-thirds of township leaders say that state leaders hold local elected officials to higher standards than they hold themselves. And 53% of those surveyed believe that state leaders unfairly favor certain local jurisdictions over others.

Trust in government

A number of times since 2009, the MPPS has asked local leaders throughout Michigan about their trust in various levels of government to do the right thing (Table 6). Compared with generally declining public trust in government at all levels, the MPPS has found that township leaders' trust in government has been steady or has even slightly increased over that time span. Township leaders tend to have the most trust in other local governments. Statewide, 71% of Michigan township leaders in 2020 said they trusted other local governments "nearly always" or "most of the time," which is an increase from the consistent ratings of 65-67% saying the same from 2009 to 2016.

Trust in Michigan's state government, while lower, also increased slightly in 2020. Overall, 27% of Michigan's township officials said in 2020 that they trust the state government nearly always or most of the time to do what is right. Trust in the state has seen a gradual increase since 2009, when just 9% of township leaders had high levels of trust. Meanwhile, distrust in the state has declined tremendously. While 44% of township leaders said they seldom or almost never trusted the state in 2009, only 18% said the same in 2020.

Lastly, just 14% of township leaders in 2020 believe nearly always or most of the time that the federal government will do what is right, an increase over the low point (6%) in 2013.

Reversing the question, the MPPS asked local officials back in 2016 whether they believed that state government officials in Lansing trusted local governments to do what is right. Only 4% of township respondents felt state government officials trust local government nearly always, while 28% of township leaders said state officials trust them most of the time.

Government ethics

The expectation of ethical behavior among public officials is a cornerstone of democratic governance. But Michigan's rules regarding public sector ethics lag behind many other states. As recently as 2015, Michigan was rated worst in the nation by the Center for Public Integrity on measures of state government accountability, ethics enforcement and transparency. In 2014, the MPPS asked Michigan's township officials about a variety of issues regarding ethics at the state and local levels (Table 7), including how ethical they believe Michigan's state and local government leaders are, what types of ethics policies are needed, and what types are already in place in their townships.

Unsurprisingly, respondents viewed the elected and appointed officials in their own jurisdictions with the highest ratings, with 90% of township officials believing their

Table 6: How much of the time do you think you can trust [other local governments/ state government in Lansing/federal government in Washington, D.C.] to do what is right? (2020)

	Other Local Governments	State Government	Federal Government
Nearly always	9%	1%	1%
Most of the time	62%	26%	13%
Some of the time	24%	53%	45%
Seldom	1%	13%	27%
Almost never	1%	5%	11%
Don't know	3%	2%	2%

Table 7: We are interested in your general opinions about the state of ethics and integrity in Michigan government. In general, how would you rate [each group] overall in terms of ethical behavior in their official positions? (2014)

	State legislators	Michigan executive branch	Elected and appointed officials in your jurisdiction	Michigan local elected and appointed officials
Very ethical	6%	14%	58%	17%
Mostly ethical	42%	43%	32%	53%
Equally ethical and unethical	33%	25%	7%	18%
Mostly unethical	9%	9%	1%	2%
Very unethical	2%	2%	0%	0%
Don't know	7%	7%	3%	9%

officials were either "very" (58%) or "mostly" (32%) ethical. Michigan's state legislators were seen as the least ethical by township leaders, with less than half of respondents viewing legislators as very (6%) or mostly (42%) ethical, and one-third of township leaders saying they are equally ethical and unethical.

In terms of their own policies, only 58% in 2014 reported that their township government had a formal code of ethics with guidelines for their personnel. Still, township officials' satisfaction levels with their jurisdiction's ethics practices and policies were high, with 64% saying they were "very satisfied" while another 21% "mostly satisfied."

Finally, the MPPS asked township officials whether they had felt pressured in their official government role to do anything that felt unethical in the preceding five years (2009–2014). Statewide, 88% said they had not ever felt such pressure, while 11% said that they had indeed felt pressured to do something unethical.

Voting and election administration

The question of whether Michigan elections are fair, accurate and efficient has been under particular scrutiny since the Nov. 3, 2020, presidential election. But when township supervisors and clerks have been asked about their ability to administer accurate elections, including their township’s election security and their county’s ability to complete an accurate recount if necessary, they’ve been adamant that elections in the township are accurate and secure.

In the spring of 2020, the MPPS asked local officials about their expectations regarding election administration in their townships looking ahead toward the November 2020 election. These questionnaire items mirrored questions that were asked retrospectively in spring 2017, looking back at problems they may have experienced in the November 2016 election.

In 2020, nearly all township officials—a full 99%—were “very confident” (89%) or “somewhat confident” (10%)

in their ability to administer an accurate election. Just 1% reported being “not very confident” in their election accuracy.

Similarly, 78% of township officials said they were “very” confident in the ability of their county clerk’s office to conduct an accurate recount, should it be necessary, although this percentage declined by six points between 2017 and 2020.

When it comes to election security issues, large majorities of township officials overall were “very confident” that voting machines (72%), voter rolls (70%), and final vote tallies or results (78%) would not be compromised in the November 2020 election. Confidence in security was even higher among township clerks than among supervisors.

On the other hand, the MPPS also asked about a number of possible problems with election administration, and found growing concerns. Every issue showed township officials expressing more concern in 2020 compared to what was experienced in 2016. Among the most noticeable increases in predicted problems in 2020 compared to 2016 were the cost of administering elections, potential wait times in line to vote, access to reliable internet in order to contact the Secretary of State’s office, and recruitment of enough poll workers (**Table 8**). Clerks were generally more likely to expressed concern over these potential problems than were supervisors.

Table 8: Thinking ahead to the November 2020 general election, to what extent, if any, do you expect the following will or will not be problems with election administration in your jurisdiction? (2020)

	Not a problem at all	Not much of a problem	Somewhat of a problem	A significant problem	Don't know
The cost of election administration on your township's budget	18%	36%	32%	10%	4%
Long wait times for any voters	29%	41%	18%	7%	5%
Election equipment failures/malfunctions	22%	49%	15%	4%	9%
Inaccurate voter registration lists	34%	45%	10%	3%	8%
Reliable internet connectivity for communicating with SOS	24%	38%	18%	12%	8%
Disturbances at polling places (<i>i.e., inappropriate campaigning, voter intimidation, etc.</i>)	46%	44%	4%	1%	5%
Recruiting poll workers and other election staff with necessary skills	21%	31%	31%	13%	2%
Recruiting enough poll workers and other election staff (<i>regardless of skill</i>)	20%	34%	32%	13%	2%
Poll worker errors in following election procedures	33%	51%	9%	2%	5%
Intentional disinformation targeted at the township's citizens about voting procedures or other election issues	39%	37%	11%	5%	9%

The U.S. Census

The U.S. Constitution mandates that a census be completed every 10 years across the country. It is one of the most clearly stated responsibilities of American democracy, but is nevertheless a constant source of controversy, due to its impact on allocation of resources, voting districts and congressional representation. What do Michigan local leaders think about the census, and how have townships supported its operations?

Township leaders' confidence that the 2020 Census would be accurate in their own township, or for the state as a whole declined between the spring of 2019 and the spring of 2020 (Table 9). In addition, although leaders were more confident about the count for their own township than for other communities in the state, few expressed high confidence in either count. In particular, just 5% said they were "very confident" the statewide count would be accurate.

Township leaders were particularly concerned that certain residents in their townships might be undercounted during the 2020 Census. While the national narrative surrounding the census often reflected concerns about accurately counting minority populations with limited English proficiency or without citizenship, Michigan township leaders most commonly cited non-homeowners and those who own a second home as groups who might be undercounted in their communities.

The percentage of Michigan township officials who reported plans to take any particular actions to encourage residents to participate in the census increased by 22 percentage points from the 2010 to the 2020 counts. Many said they were encouraging residents to complete the 2020 Census online, planned direct communications to residents, and collaborated with other organizations on census efforts.

The functioning of democracy

Finally, as mentioned at the beginning of the article, in a time of growing concerns about the health of American democracy, much of the focus tends to be on national-level institutions and actors. But, of course, American governance operates in a federal system, with equally important aspects at the national, state and local levels. How do Michigan's township leaders assess the overall functioning of democracy in their own jurisdictions, compared with the state and national levels?

The Spring 2020 MPPS asked local leaders across the state for their opinions about the state of America's democracy as a system of government, prompting them to think about such issues as free and fair elections, rule of law, an unbiased free press, balanced relationships between levels and branches of government, ethical and transparent governance, an informed and engaged electorate, etc. Township officials were asked to evaluate the functioning of democracy on a 1-to-10 scale—with 1 as a total breakdown of democracy and 10 as perfectly functioning democracy—for three specific levels of governance: in their own township, in the state of Michigan overall, and in the United States overall (Table 10).

Table 9: At this time, how confident overall are you that there will be an accurate 2020 Census count in ... ?

	Your jurisdiction		Statewide in Michigan	
	2019	2020	2019	2020
Very confident	15%	15%	4%	5%
Somewhat confident	65%	60%	55%	52%
Not very confident	11%	13%	27%	26%
Not confident at all	1%	3%	4%	5%
Don't know	9%	9%	11%	11%

Table 10: On a scale from 1 to 10, where 1 is a total breakdown of democracy and 10 is perfectly functioning democracy, how would you rate the functioning of democracy today in ...

	Your township	The state of Michigan	The U.S.
1—Total breakdown of democracy	1%	3%	7%
2	1%	3%	10%
3	1%	5%	11%
4	1%	8%	14%
5	5%	20%	20%
6	4%	17%	13%
7	9%	18%	9%
8	24%	13%	8%
9	33%	6%	3%
10—Perfectly functioning democracy	19%	3%	1%



cover story

Nearly one in five (19%) Michigan township leaders rated the state of democracy in their own jurisdictions as a perfect 10 on the 1-10 scale. Only 4% rated the state of democracy in their communities as less than a five on the 10-point scale.

By comparison, only 3% of township leaders gave democracy across Michigan a perfect 10. At the other end of the scale, 19% rated Michigan's democracy below a 5 on the 10-point scale, including 3% who rated Michigan at 1 on the scale, that is, experiencing a total breakdown of democracy.

Ratings for democracy at the federal level were even more pessimistic. Among township officials statewide nearly half (42%) gave U.S. democracy a rating lower than five. Around 1% said it is perfectly functioning, and 7% believe U.S. democracy is in a state of total breakdown.

Regardless of their partisan identification, township leaders of all types were highly positive about democracy in their own jurisdictions. Significant majorities among Republicans (87%), Independents (83%) and Democrats (82%) considered their townships to have highly functioning democracy (scores of 7-10). But when it comes to rating the current health of democracy at the state level in Michigan, with a Democratic governor currently at the helm, a majority of Democratic township leaders (60%) said Michigan has high-functioning democracy, compared to just 37% of Republicans and 26% of Independents.

At the federal level, with the U.S. presidency held by then-Republican President Donald Trump, the partisan pattern was reversed. Republican township officials (25%) tended to give higher ratings than Independents (11%) or Democrats (14%) for democracy in the United States as a whole, although these percentages are all quite low.

A foundation to build upon

In this review of more than a decade of survey research covering a range of topics related to the functioning of democracy, Michigan township leaders express some concerns about the state of democracy at all three levels of our federal system, particularly about state and federal democratic health. But when it comes right down to it, they generally give high marks to local democracy, trust in other local governments, and trust in their own residents. This strength of local governance is a foundation we can build upon.

By Debra Horner, Thomas Ivacko and Monika Anderson,
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To learn more about the Michigan Public Policy Survey or read reports from past surveys, visit <http://closup.umich.edu/>.

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Here at MTA, we're as proud of our online learning options as we are of your dedication to improving yourself. We take our role in educating—and supporting—our members very seriously. In honor of that, and to demonstrate our appreciation that you turn to us for your educational needs, **we are offering half-off all webcasts in March!** When checking out, use promo code: **March**

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New to online learning? We're here to help!

Among the myriad changes to which we've all had to adjust in the past year is delving into the digital realm for continued learning on township issues, responsibilities and topics. We understand that this is new to a lot of our members, and MTA is here to help make online learning as easy as possible!

Whether you are taking part in a full-day event, like our *Board of Review Training*, an hour-long *Now You Know* lunch-and-learn webinar, or an on-demand offering, the following tips and frequently asked questions can help ensure a smooth and simple login and participation process.

Tech tips

- The only equipment needed is a computer, tablet or even your smartphone with internet access, with either a built-in or external speaker.
- The Chrome internet browser is recommended for the best performance.
- All sessions and video chats are streamed using Zoom. While you do not need to create a Zoom account for an MTA event, we suggest downloading the app (and ensuring you make updates when available).
- You **must** have an email address on file with MTA to participate. Not sure if MTA has your email? Double-check by emailing education@michigantownships.org.
- Be prepared! Test your equipment **before** the event to troubleshoot any issues—or get help in advance from MTA!

Frequently asked questions

What if I get logged out? If you log out or close your browser, simply click the link in your confirmation to log in to the platform again using your email address and the password you created during the original login process.

I didn't get the confirmation email. Now what? First, check your spam/junk mail filter for the confirmation (and be sure to add @michigantownships.org to your Safe Senders to ensure you receive MTA emails). Didn't find it? Email education@michigantownships.org to make sure we have your registration and to have a confirmation sent.

Do I need to have my camera on? No—in fact, you don't even need a webcam for MTA virtual events.

Can I switch dates? Yes! Your registration gives access to ALL live dates for events with multiple dates PLUS on-demand access to watch later—so you can participate whenever works best for you!

Still have questions? Visit www.michigantownships.org/virtualevents.asp for more tips, call (517) 321-6467 or email education@michigantownships.org.

Upcoming online education MTA's all-new Board of Review Training covers new mandate and more!



MTA's *Board of Review Training* is designed to meet you where you're at in your learning curve. Whether you're interested in learning a little or lot, meeting the new PA 660 of 2018 mandate or moving beyond, participating on your own or with your entire board of review (supervisors, assessors and alternates, too!), you've got options!

Sessions include:

Basic: Just the facts, please! **Satisfies PA 660-mandated training requirement.** Every board of review member must take this session to receive certification.

Beyond Basic: Take the basics one step further, exploring the "hows and whys," and examining each form and its relevance to the process. *Must be combined with Basic to meet training mandate. MTA recommends new members participate in both Basic AND Beyond sessions to ensure they have the knowledge and insights they need to succeed!*

Advanced: Identifies potential pitfalls and trouble-spots anticipated in 2021, including critical insights from Michigan assessing officers. Explore loss of value adjustments to the market value due to recent unforeseen natural disasters and other market impacts. Review the Audit of Minimum Assessing Requirements, and learn why the Computer Assisted Mass Appraisal data standards are important to providing equitable value across the state. *Must be combined with Basic to meet the training mandate. (Approved by the STC for four hours of assessor continuing education credit.)*

Full program: For the complete learning experience, register your team for the entire program. *(More than 7½ hours of training!)*

Registrants will also receive a **discounted rate on the 2021 edition of MTA's updated Board of Review Guide.** Pay only \$34.50/guide *(plus shipping & handling).*

Registration includes live access on ALL dates and times plus on-demand after class!

Tuesday, Feb. 2

Advanced: 8 a.m. – 1:25 p.m.

Mandated Basic: 1:30 – 5:05 p.m.

Beyond Basic: 8 – 9:35 a.m. and 5:15 – 6:15 p.m.

Wednesday, Feb. 10

Mandated Basic: 10 a.m. – 1:35 p.m.

Beyond Basic: 1:45 – 4:35 p.m.

Advanced: 3 – 8:25 p.m.

Thursday, Feb. 18

Advanced: 10 a.m. – 3:25 p.m.

Mandated Basic: 3:30 – 7:05 p.m.

Beyond Basic: 10 – 11:35 a.m. and 7:20 – 8:20 p.m.

Friday, Feb. 26

Mandated Basic: 8 – 11:35 a.m.

Beyond Basic: 11:45 a.m. – 2:35 p.m.

Advanced: 1 – 6:25 p.m.

Got questions about the participating in the training, or the STC mandate? Visit our new 'Getting Started with MTA Virtual Events' webpage, at www.michigantownships.org/virtual.asp, for tips and answers to frequently asked questions!

Board of Review Training Registration Form — — — — —

For tracking and certification, please list every participant and select their session:

Township _____ County _____

Name & Title _____ Email _____
 Basic* Beyond Basic+Beyond* Advanced Full Program*

Name & Title _____ Email _____
 Basic* Beyond Basic+Beyond* Advanced Full Program*

Name & Title _____ Email _____
 Basic* Beyond Basic+Beyond* Advanced Full Program*

Name & Title _____ Email _____
 Basic* Beyond Basic+Beyond* Advanced Full Program*

Name & Title _____ Email _____
 Basic* Beyond Basic+Beyond* Advanced Full Program*

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

Card # _____ Expires _____ / _____

Print Card Holder's Name _____ Signature _____

Design your own learning experience! Check the box next to the option you wish to purchase and circle per person OR group rate. Group rates allow your entire board of review (assessors, alternates and supervisors, too!) to participate. *Group registration is not available online; use this form if selecting that option.*

- Basic* \$20/person \$90/group rate
- Beyond Basic \$25/person \$100/group rate
- Basic+Beyond* \$45/person \$190/group rate
- Advanced \$50/person \$200/group rate
- Full Program* \$95/person \$380/group rate
- Add a Guidebook \$34.50/book Total books requested _____

Books will be shipped to township mailing address on file with MTA.
Add \$5 shipping & handling for books orders up to \$150; \$10 for orders up to \$350 (based on guidebook costs only). Shipping & handling will be added to all credit card and invoice orders, and invoiced for payments by check, if not included with original registration.

** meets PA 660 board of review training mandate*

Registration includes access on ALL dates and on-demand access after class. Indicate number of participants for each date (if you are able):
 Feb. 2 Feb. 10 Feb. 18 Feb. 26



Questions? Let us know how we can help! Call (517) 321-6467, ext. 221, or email elsa@michigantownships.org.
 Send completed registration form with payment to MTA, P.O. Box 80078, Lansing, MI 48908-0078 or fax to (517) 321-8908.
 Want to register online now and pay later? Visit <https://bit.ly/MTABOR20> (group rates not available online).



OUR 2021 VIRTUAL CONFERENCE OFFERS EDUCATION, INFORMATION & INSPIRATION

Over the past year, we have been inspired by Michigan townships' commitment to leading and serving their communities—to the very concept of "Neighbors Serving Neighbors"—during wholly uncertain and unprecedented times and challenges.

NOW, LET US INSPIRE YOU.

For decades, MTA's conference has served as the place for township leaders from all corners of the state to gather, connect and inspire. We know it's not yet safe to gather together with thousands of officials, speakers and exhibitors, and we recognize we can't replicate that in-person experience online—but don't worry, we've got something special in store this spring.

JOIN US THIS APRIL FOR MTA'S 2021 VIRTUAL CONFERENCE & EXPO!

WHAT MAKES THIS YEAR'S EVENT AMAZING?

Accessible: Access to **EVERY** session—live during the event or a recorded version afterward—and download **EVERY** handout!

Affordable: Only **\$159/person** (less than \$8/session) makes the conference an incredible value! Plus, with savings on meals, mileage and lodging, this is one event you can't afford to miss.

Aspirational and inspirational: MTA leadership offers inspiration and hope, while featured speakers share insights of the value of working together to best serve your community and state.

Additional resources: Connect with vendors in our virtual expo hall, browse our online "bookshelves" and learn more about the importance of MTA-PAC.

A source of connection: Engage with municipal experts, instructors, exhibitors and your fellow township officials during hallway chats and more.

WHAT DOES AN MTA VIRTUAL CONFERENCE LOOK LIKE?

You won't be glued to your computer all day! In addition to pre-event courses, we've designed a schedule of shortened days filled with education, information and networking, while allowing for ample breaks in between.

First time trying online learning? We'll provide a step-by-step guide to make sure you can easily connect and learn!

SCHEDULE

Pre-Conference events

April 12-13:

New Officials Training, Part Two

April 14: Assessors Renewal

Event highlights

April 19:

- Opening Session, with MTA Leadership
- Educational Sessions
- Expo
- Legislative Plenary

April 20:

- General Session
- Educational Sessions
- Expo

April 21:

- Educational Sessions
- Expo
- Closing Session



REGISTRATION OPENS ON FEB. 22!

Visit www.michigantownships.org/conference.asp for details, including a list of class topics, event highlights and registration materials.

STC releases guidance on AMAR compliance, designated assessor cost disputes

Additional guidance was released by the State Tax Commission (STC) in late December to outline policies and processes to implement Public Act 660 of 2018, which overhauled the state's property assessing system.

The following guidelines explore compliance with the state's Audit of Minimum Assessing Requirement (AMAR), as well as resolving disputes with the designated assessor regarding costs and charges.

AMAR compliance

The AMAR was put into place to ensure that minimum standards and policies are followed by all assessing districts related to substantial compliance with the requirements of the General Property Tax Act. It is important to note that a township's success or failure in the AMAR is not solely up to the assessor. The township board is entrusted with final oversight of a township's assessing—and as such, the board is ultimately responsible for ensuring that its assessing functions are meeting state requirements.

Deficiencies resulting in a finding of noncompliance

The following is required for each assessing district; missing these elements results in a finding of noncompliance.

- 1. Properly developed and documented land values.** A land value analysis must be provided for each land table within each class found in township to ensure rates have been properly developed and meet STC requirements. A computer assisted mass appraisal (CAMA) software database must be provided to ensure that only the concluded rates are used, and that there are less than 1% of land adjustments without reason.
- 2. An assessment database for which not more than 1% of parcels are in override.** A CAMA software database must be provided to ensure that not more than 1% of parcels are in override and that less than 1% of parcels utilize a flat land value.
- 3. Properly developed and documented economic condition factors.** An economic condition factor analysis must be provided for each determined neighborhood within each class that contains improvements, found in the assessing district to ensure that the factors have been properly developed and meet STC requirements. A CAMA database must be provided to ensure that only the concluded factors are used in the database.

Technical deficiencies

If the township fails one of these factors, it will have a "technical deficiency," which will be reviewed by the STC. A township with four or more technical deficiencies must

submit a corrective action plan to the STC. For items requiring a "policy" or a "process," the AMAR will review whether the township's policy or process adequately describes actions to be taken. Similarly, for those requiring a "published policy," the AMAR will review whether the township's policy is available to the public, upon request, and is posted on the township's website.

1. Employ or contract with an assessor of record who oversees and administers an annual assessment of all property liable to taxation in the assessing district in accordance with the state constitution and laws.
2. Use an STC-approved CAMA system with sufficient software capabilities to store and backup necessary data.
3. Subject to STC guidelines, have and follow a published policy under which the assessor's office is reasonably accessible to taxpayers, including, at a minimum:
 - i. Designating, by name, phone number and email address, at least one person in the assessor's office to whom taxpayers can ask questions by phone or email.
 - ii. An estimated response time for taxpayer inquiries, not to exceed seven business days.
 - iii. Information about how a taxpayer can meet with the assessing officer to discuss questions.
 - iv. Information about a taxpayer can ask to inspect or receive copies of assessing records, and how the assessing office will handle such requests.
 - v. Information about any process the assessor's office may have to informally hear and resolve disputes brought by taxpayers before the March meeting of the board of review.
4. If a township building has broadband access, the township must provide online access to information regarding its assessment services, including, but not limited to, parcel information, land value studies and documentation, and economic condition factors.
5. Taxpayer notices on assessment changes and exemption determinations must include the name, phone number and email address of at least one person in the assessor's office to whom taxpayers can ask questions by phone or email.

6. Ensure support staff is sufficiently trained to respond to taxpayer inquiries, require that the assessor maintains certification levels, and require that board of review members receive training and updates that are required and approved by the STC.
7. Comply with MCL 211.44(4) with respect to any property tax administration fee collected.
8. Have a policy for conducting annual personal property canvass and sufficient personal property records according to developed policy and statutory requirements.
9. A board of review that operates in accordance with the General Property Tax Act, within their statutory authorities.
10. An adequate process for determining whether to grant or deny exemptions according to statutory requirements.
11. An adequate process for meeting requirements outlined in the STC publication, "Supervising Preparation of the Assessment Roll," as those requirements existed on Oct. 1, 2018.
12. Comply with any other additional audit requirement the STC promulgates under the Administrative Procedures Act (PA 306 of 1969).

Designated assessor cost disputes

One of the new concepts that resulted from PA 660 is a "designated assessor." Townships (and cities) must contract with their county's designated assessor if they fail to comply with the AMAR, to provide a corrective action plan, and fail subsequent reviews based on the corrective action plan. The STC can resolve disputes between the assessing district (ie, the township or city) and the designated assessor regarding cost and charges. Newly released STC guidelines outline that process, including how to file a dispute.

A township contracting with a designated assessor is responsible for paying "reasonable costs" incurred by the designated assessor in serving as the assessor of record. This includes the costs of overseeing and administering the annual assessment roll, preparing and defending the assessment roll, and operating the assessing office.

A township can protest these costs to the STC, in writing, dated and signed by the township supervisor, as the "highest elected official of the assessing district." Before filing the protest, the township must pay any uncontested portion of the costs. The written protest must include an explanation of the dispute, plus supporting documentation—including a signed copy of the interlocal agreement, a copy of any contract or other executed employment agreement between the township and designated assessor, and a copy of the bill, invoice, etc for the disputed charges. To be processed, protests must be received by the STC within 60 days of receiving the designated assessor's bill stating the costs and charges. The protest must also include why the charges are being disputed, and an alternate charge the township believes it should pay.

If insufficient documentation is provided, STC staff—which will review protests—will notify the township, to

submit further documentation. If still not submitted, STC staff will recommend that the protest be dismissed.

Once a protest with sufficient documentation is received, the designated assessor is notified and can submit a written response, within 30 days. If the designated assessor does not respond, the STC will continue to review the dispute, using the information as submitted by the township.

A "designated assessor advisory committee" will meet in an informal hearing with a township representative and the designated assessor, and will propose consent agreement, which will be sent to both parties within 21 days of the hearing. Each party then has 21 days to either, in writing, accept the proposal or present a counter-proposal. A reached proposed consent agreement will be forwarded to the commission for review and decision.

No response within 21 days is considered a rejection, and the matter goes to the STC for a decision. If either party rejects or submits a counter-proposal, STC staff will prepare and forward a recommendation to the STC. The commission may dismiss the protest, reject the proposed consent agreement, accept the counter-proposal, or refer the protest for a formal hearing. If a consent agreement isn't entered, the STC can dismiss the protest or refer it to a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR). The MOAHR Administrative Law judge will then prepare a proposal for decision to STC, which then makes its final decision. That final STC decision is subject to appeal.

For additional PA 660 resources and guidance, visit www.michigan.gov/statetaxcommission and click on "Property Assessing Reform."

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Protecting township workers

COVID-19 workplace safety resources and tips

While progress is being made to curb the spread of COVID-19, townships must continue to do their part to protect their employees, their residents and Michigan’s vibrant communities during the ongoing pandemic. Along with other businesses with traditional office settings, many townships have already implemented robust safeguards to help prevent COVID-19 transmission in their offices and facilities.

On Dec. 30, 2020, the Michigan Department of Health and Human Services reported that, the prior week, 12 new office-associated outbreaks—two or more cases linked by place and time—were reported. They continue tracking 41 ongoing outbreaks in offices.

“As we reengage our economy, the state’s actions reiterate the importance to keep workplaces safe for employees and to protect customers from COVID-19 transmission,” said Sean Egan, director of COVID-19 Workplace Safety with the Michigan Occupational Safety and Health Administration (MIOSHA). “MIOSHA has formalized workplace safety guidelines previously in place because it is necessary to save lives. We will continue to educate workers and employers on requirements for businesses to get open—and stay open.”

MIOSHA Emergency Rules and State Emphasis Program go the extra mile to protect workers

On Oct. 14, MIOSHA issued emergency rules clarifying requirements for employers to control, prevent and mitigate the spread of COVID-19 infection. The rules, in effect for six months following their issuance, largely follow the concepts of social distance, face coverings and good hygiene. These primary mitigation strategies have been largely the same from the beginning of the outbreak, and continue to be the primary mitigation tools.

As previously shared in MTA publications, under the MIOSHA COVID-19 Emergency Rules, as employers,

townships shall create a policy prohibiting in-person work for employees to the extent that their work activities can feasibly be completed remotely. While in many traditional office settings, employees are not at high-risk of exposure, the virus can still spread even if an infected person is asymptomatic.

Under the emergency rules, township offices, and any other businesses that resume in-person work, must, among other things, have a written COVID-19 preparedness and response plan and provide thorough training to their employees. Training should cover, at a minimum, workplace infection-control practices, proper use of personal protection equipment (PPE), steps workers must take to notify the business or operation of any COVID-19 symptoms or suspected or confirmed diagnosis, and how to report unsafe working conditions.

“The emergency rules require the implementation of workplace safeguards for all Michigan businesses and specific requirements for industries, including exercise facilities and others,” MIOSHA Director Bart Pickelman said.

Townships, as employers, should evaluate routine and reasonably anticipated tasks and procedures to determine whether there is actual or reasonably anticipated employee exposure to COVID-19. A determination of low- to very high-risk must be evaluated and a corresponding preparedness and response plan should be developed. Sample preparedness and response plans are available on MTA’s “Coronavirus Resources for Townships” webpage,

www.michigantownships.org, and on www.michigan.gov/COVIDWorkplaceSafety. In addition to the exposure determination, the plan shall include:

- **Engineering controls**—barriers between the worker and exposure to the virus, if applicable.
- **Administrative controls**—policies, procedures and practices such as staggered work schedule, teleworking and increased social distancing measures.
- **Hand hygiene and environmental surface disinfection**—regularly clean and disinfect surfaces and equipment.
- **Personal protective equipment**—employees in frequent or prolonged close contact with known or suspected COVID-19 cases must be provided with and wear, at a minimum, an N95 respirator.
- **Health surveillance**—screening protocols to identify known or suspected COVID-19 cases at the start of work shifts; employees shall report any signs or symptoms of COVID-19.
- **Training**—employers shall provide COVID-19 exposure prevention training to employees, including steps to report signs and symptoms of COVID-19.

Shortly after issuing the emergency rules, to further protect workers from the spread of COVID-19 as cases continue to climb, MIOSHA also launched a State Emphasis Program (SEP) focused on office settings that addresses the need for increased vigilance, education and enforcement on remote work policies. The SEP aims to educate and seek compliance with rules that will protect workers and subsequently customers, residents and others from community spread of COVID-19.

When feasible, MIOSHA strongly recommends that employers conduct their work remotely if possible to minimize the presence of individuals congregating in work settings where COVID-19 may spread. In November, the Centers for Disease Control and Prevention released a study finding office workers performing in-person work were twice as likely to get COVID-19 than those working remotely.

“Employers must consider remote work for office employees as a mitigation strategy to contain the spread of COVID-19,” said Egan. “While many employers are working hard to mitigate the spread, congregation of individuals, whether at an event or the workplace, can contribute to the spread of COVID-19 in our communities.”

MIOSHA enforcement and appeals process

To ensure safe and healthy work environments, MIOSHA may investigate any work operation—including township offices or facilities—in Michigan, with some exceptions, such as federal facilities. Investigations are focused on an employer’s compliance with MIOSHA requirements. MIOSHA compliance officers also review and promote the employer’s efforts to develop and implement a safety and health management system.

Opening conference. The compliance officer holds an opening conference to explain the purpose of the visit, the investigation format, and employer and employee rights and responsibilities. Employers are advised that employees are protected from discrimination for exercising a right provided by MIOSHA.



Townships can find a set of online resources at www.michigan.gov/COVIDWorkplaceSafety with guidelines that employers and their employees must follow, including specific office workplace safety requirements and a reopening checklist to help put safeguards in place.

Walk-around and records review. The compliance officer will conduct a walk-around of the workplace. Exposure measurements will be taken if necessary. Conditions that could endanger the safety and health of employees will be identified and documented as they relate to violations of MIOSHA standards.

Closing conference. At the completion of the investigation, a closing conference is held to: discuss proposed citations and/or any recommendations; establish a time frame to correct any hazards; review MIOSHA’s posting requirements and appeal options; provide information on hazard abatement; and answer questions.

Under statute, MIOSHA can cite employers, require abatement and fine them up to \$7,000 for failing to produce a remote work policy or if the employer’s preparedness and response plan is non-compliant.

MIOSHA will conduct inspections in response to employee complaints, by referral or randomly at businesses with traditional office settings to review how rules are being followed and enhance compliance. While inspections will seek to help employers comply with safety standards, if the inspections determine deficiencies in the employer’s COVID-19 preparedness and response plans, citations and penalties may be issued. Review the full enforcement and appeals process at www.michigan.gov/MIOSHA.

Resources to help you

Townships can find a set of online resources at www.michigan.gov/COVIDWorkplaceSafety with guidelines that employers and their employees must follow, including specific office workplace safety requirements and a reopening checklist to help put safeguards in place. There are also find posters for employees and patrons, factsheets and educational videos.

Submitted by COVID-19 Workplace Safety Director Sean Egan

Employers and employees with questions regarding workplace safety and health may contact MIOSHA using the COVID-19 hotline at 855-SAFE-C19 (855-723-3219).

aroundthe**state**

townships in the spotlight



Menominee Township

Menominee Township, the largest of the 14 townships in Menominee County, is home to nearly 4,000 residents. The area was first surveyed in 1848 by John Mullett, who also founded a sawmill and blacksmith shop next to the Menominee River. The township began as a farming community, dating back to the formation of the county. When Menominee County was first organized in 1863, it had just two townships, Menominee and **Cedarville Township**. In the 1870s, a few small schools were also scattered throughout the township.



Today, the township's five elected board members are dedicated to efficient local government and providing service to their constituents. Board members are also part of a 10-person Joint Fire Station Board and Transfer Station Board with neighboring **Ingallston Township** (Menominee Co.).

The township manages two parks, including the roadside Wayside Park, a seasonal park that includes a rest area, located on U.S. 41. Along with a pavilion, grills and swing set, the park includes a memorial marker and kiosk

dedicated to the Peshtigo fire. The Peshtigo fire was a very large forest fire that took place on Oct. 8, 1871—the same day as the Great Chicago Fire—in northeastern Wisconsin and adjacent parts of the Upper Peninsula. The fire burned approximately 1.2 million acres and is the deadliest wildfire in recorded history, with the number of deaths estimated between 1,500 and 2,500.

Menominee Township Park is also a seasonal park, located behind the township hall. The entrance leads to a loop around the Birch Creek Baseball Field of Dreams, whose infield consists of a dirt ball field incomplete by design, desired by the Menominee County Women's Softball League. The field is maintained for the women's league and area Little Leagues team. A new pavilion to the east of the ball field was recently completed, thanks to community support and a Recreation Passport grant from the Michigan Department of Natural Resources. A plaque from the State of Michigan was placed at the pavilion, acknowledging residents' contributions—from across the state—in making such projects a reality. Additional funds from the township's general fund were also utilized to support the new pavilion, as well as additional projects in the park to make it more accessible to residents and visitors alike.





What's in your MTA Online subscription?

MTA Online offers three different online subscription options to help ensure everyone on your township team has access to the knowledge and skills required for their role. When your township purchases an annual subscription, **EVERYONE** gets access to **ALL of the online courses included in that package**—with no additional “per person” fees.

Essentials Package \$750

Offers access to 10 “essential” online courses, featuring topics designed for all board members and required knowledge for all townships. Titles include:

- *Accounting & Payroll*
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- *Exploring Township Revenue Sources*
- *Meeting Misconceptions*
- *Secrets to Great Board Meetings*
- *Spending Public Money*
- *Special Assessment Procedures*
- *Taxation Trouble Spots*
- *Who Gets Paid What ... and How?*

Plus Package \$1,000

Get access to all titles listed in the **Essentials Package**, **PLUS** additional specialized topics that take your township in-depth on programs and services many townships provide. Titles include:

- *Accounting & Payroll*
- *Building a Better Budget*
- *Cemetery Management*
- *Effectively Exercising Board Authority*
- *Emerging Issues in Planning & Zoning*
- *Exploring Township Revenue Sources*
- *Governing an Accountable Fire Department*
- *Introduction to Planning & Zoning*
- *Meeting Misconceptions*
- *Ordinance Enforcement*
- *Roles & Functions of the ZBA*
- *Secrets to Great Board Meetings*
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- *Special Assessment Procedures*
- *Taxation Trouble Spots*
- *Who Gets Paid What ... and How?*

Premium Pass \$1,900

Includes access to **ALL** titles in both the **Essentials and Plus packages** (*listed at left*) **PLUS** township boardsmanship and fundamentals courses (that also qualify for credit in our **Township Governance Academy**), access to our monthly **Now You Know** webinar series, and more! Titles include:

- *2020 'MTA Off the Road' sessions, including: Out of Order: Michigan's State of Confusion; Weed Better Talk; OMA Today; and Is Your Township Hall a Safe Place?*
- *At Your Service: Meeting Township Needs*
- *Board Roles & Relations*
- *Election Tips & Fundamentals*
- *Fundamentals of Assessment & Taxation*
- *How Boards Make Decisions*
- *Land Use: Defining Your Township's Future*
- *Making Meetings Work More Effectively*
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