

# V. Board Operations

## Board Functions

### Township board members

Township government is conducted by a township board consisting of either five or seven members, depending upon the desires of the inhabitants and whether or not the township has a population of over 5,000, over 3,000 registered electors or is a charter township. The officers of the board are designated supervisor, clerk, treasurer and trustee, with the trustees numbering either two or four. The township board may also serve in other specific capacities, such as a park or utility board.

The term of office for all township officials is four years. The terms commence at noon on November 20 following the November general election. To qualify for township office, a successful candidate must file any necessary bond and take the oath of office before the township clerk, township supervisor, or other officer qualified to administer the oath, such as the county clerk, notary public or judge. Other township officers authorized to administer the oath are the deputy clerk and deputy supervisor. A board member who is elected at the mid-term election to fill a vacancy must also take the oath. The oath must be taken by all elected township board members, returning or newly elected, before entering into the duties of their offices, and no later than January 1, or the office is vacant. (MCLs 168.362 and 168.363)

A board member who is appointed at other times during a term to fill a vacancy must take the oath of office before assuming the office or performing any duties.

The deputy supervisor (MCL 41.61(2)), deputy clerk (MCL 41.69) and deputy treasurer (MCL 41.77) must take the oath after their appointment and before entering into office.

In addition, the township clerk (MCL 41.69), and the township treasurer and deputy treasurer (MCL 41.77) are required to be bonded.

### Deputy officials

The clerk (MCL 41.69) and the treasurer (MCL 41.77) **must** each appoint a deputy. The supervisor **may** appoint a deputy. (MCL 41.61) Deputy township officials are authorized to act as the elected official in the event of the official's absence, sickness, death or other disability. A deputy may not, however, vote as a member of the township board. With the official's approval and the consent of the township board, a deputy may assist the elected official at any additional times agreed to by the board and the official. Deputies are not required to be residents of the township, and may be paid compensation as determined by the township board.

### Township board functions

Each township official may have additional responsibilities beyond those specified by statute as a result of board policy or the day-to-day requirements of office administration. However, those responsibilities or tasks must still be authorized by statute as lawful township activities. For example, no statute requires a township to publish a newsletter, and no specific township office is assigned the duty of producing one. However, MCL 41.110c(d) authorizes a township to circulate a publication to disseminate information, and a township board member can assume the responsibility for its production.

Historically, the elected township board has been considered to be in charge of all functions that are not statutorily assigned to one of the elected offices. If a specific statute cannot be found that explicitly states or fairly implies that a particular task is a particular office's responsibility, it is safe to assume that the duty probably falls on the township board collectively. A board may delegate authority and responsibility for administrative functions.

The township board establishes its meeting schedule, determines the numbers and duties of constables, approves industrial facility tax exemptions, recommends the approval or denial of liquor licenses, resolves to hold the annual meeting of the electors, designates township fund depositories, and appoints members to various township boards and commissions, unless some other procedure is established by law.

The township board also exercises its legislative powers to adopt ordinances, appropriate township money, zone property, determine millage levies, request voter approval for extra-voted millage and create special assessment districts. In addition to the supervisor, a majority of the **general law township** board or two members of a **charter township** board may call for a special board meeting.

**Charter township** boards generally are considerably less involved in administrative matters than general law township boards, as the Charter Township Act expressly assigns responsibility for day-to-day administration to the supervisor or superintendent. (MCL 42.10)

It is very important to note that, like the supervisor, clerk and treasurer, the trustees are members of the township board with an equal vote in legislative and administrative government decisions within the jurisdiction of the township board. Unlike the supervisor, clerk and treasurer, however, trustees are not delegated separate statutory administrative duties. In reality, the trustees' statutory duties are those of all township board members—you are all trustees when you are sitting at the head table as the "board of trustees." No one board member has more or less authority than the others at the head table.

State law assigns certain responsibilities to the township board that cannot be delegated, such as auditing claims against the township. Some township board responsibilities, such as the duty to appoint law enforcement and fire department personnel, must either be exercised by the township board or may be delegated only to a statutory administrative board.

In addition to being authorized by state law, township board actions may also be limited by federal law, lawful annual meeting actions, contractual obligations, collective bargaining agreements, library board or park commission statutory powers, civil service commissions, and salary compensation commissions.

Because state law does not expressly address every issue that might arise, many legal questions cannot be resolved by simply looking up the statutes. Attorney general opinions, court cases and the legal advice of the township attorney can help township officials apply broad laws and legal principles to specific township issues.

<p><b>Township Trustee’s Statutory Duties</b></p>	<p><b>Township Supervisor’s Statutory Duties</b></p>	<p><b>Township Treasurer’s Statutory Duties</b></p>
<p><i>(duties of all four elected township offices)</i></p> <ul style="list-style-type: none"> <li>• Serving as township legislators, setting policy and direction for the township</li> <li>• Ensuring mandated governmental functions are funded and provided (assessing, tax collecting, elections, board administration, financial compliance and reporting, and Open Meetings Act and Freedom of Information Act compliance)</li> <li>• Adopting/amending ordinances and providing their enforcement</li> <li>• Deciding and budgeting for optional governmental programs and services, determining township ownership and use of property and facilities, ensuring township complies with all mandated financial laws, rules and procedures, including providing the audit, and setting internal policies, hiring and creating job descriptions</li> <li>• Responsible for township’s fiduciary health through maintaining sufficient finances, avoiding unnecessary risks and avoiding “waste” (deterioration or loss of public assets)</li> <li>• Determining staffing needs and complying with applicable employment laws</li> <li>• Required to attend board meetings and vote on all issues</li> </ul>	<ul style="list-style-type: none"> <li>• May appoint a deputy</li> <li>• Moderates board meetings and, if held, the annual meeting of electors</li> <li>• In a charter township, performs the duties in MCL 42.10, unless a superintendent has been appointed</li> <li>• Chief assessing officer</li> <li>• May serve as assessor (if certified)</li> <li>• Township “department head” for assessing functions and personnel, including budgeting, software, training, etc.</li> <li>• Secretary to board of review</li> <li>• Township’s legal agent</li> <li>• Maintains records of supervisor’s office</li> <li>• Responsible for tax allocation board budget (if applicable)</li> <li>• Township “department head” for overall budget preparation and monitoring</li> <li>• Appoints some board or commission members per specific statutes</li> <li>• May call special meetings</li> </ul>	<ul style="list-style-type: none"> <li>• Must appoint a deputy</li> <li>• Must post a surety bond and tax collection surety bond</li> <li>• Collects real and personal property taxes for township and other tax-levying entities</li> <li>• Collects special assessments</li> <li>• Collects delinquent personal property tax</li> <li>• Responsible for jeopardy assessments in collecting personal property tax</li> <li>• Collects mobile home specific tax</li> <li>• Keeps an account of township receipts (revenues) and expenditures</li> <li>• Prepares some financial reports, including at least monthly “cash activity by fund and bank account,” and investment reports</li> <li>• Issues all township checks/ payments—including moving funds between accounts</li> <li>• Receives and deposits all township revenues and payments in approved depositories—including moving funds between accounts</li> <li>• Able to designate others to receive and receipt for all monies coming into the township</li> <li>• Invests township funds in approved investment vehicles as directed by the township board in investment policy and depository resolution</li> <li>• Township “department head” for tax collecting and other receipt of funds (budgeting and preparation of equipment, software, training, internal staffing, etc.)</li> <li>• Maintains records of treasurer’s office</li> </ul>

<p><b>Township Clerk’s Statutory Duties</b></p> <ul style="list-style-type: none"> <li>• Must appoint a deputy</li> <li>• Must post a surety bond</li> <li>• Responsible for the drafting and maintenance of township board meeting minutes</li> <li>• Publishes board meeting minutes (if taxable value is \$110 million in 2024, annually indexed, or a charter township)</li> <li>• Notifies township board members of special township board meetings</li> <li>• Responsible for township board meeting notices</li> <li>• Maintains custody of all township records not assigned by law to another board office</li> <li>• Keeps township “oath book”</li> <li>• Responsible for maintenance of township “ordinance book”</li> <li>• Receives and delivers tax certificates (often L-4029) of taxing entities to supervisor for summer and winter tax bills</li> <li>• Accounts for all township funds</li> <li>• Monthly reconciles general ledger against treasurer’s</li> </ul>	<p>banking ledger, receipts and deposits (in charter township, MCL 42.29 requires supervisor or superintendent to do)</p> <ul style="list-style-type: none"> <li>• Prepares financial reports for the township board: <ul style="list-style-type: none"> <li>▪ At least monthly balance sheet by fund (best practice per Michigan <i>Treasury Accounting Procedures Manual</i>)</li> <li>▪ At least monthly check report</li> <li>▪ At least quarterly revenue and expenditure report (required per Michigan <i>Treasury Accounting Procedures Manual</i>)</li> </ul> </li> <li>• Provides information to assist in development of budget, at least for clerk’s area of responsibility</li> <li>• Initiates and signs all payments leaving township (except for current-year tax collection disbursement account)</li> <li>• Unless records are assigned by law to another office, maintains or oversees maintenance of personnel, payroll and payables records (in charter township,</li> </ul>	<p>supervisor or superintendent would do, depending on how township board has defined “personnel director” duties under MCL 42.10(n))</p> <ul style="list-style-type: none"> <li>• Township “department head” for elections</li> <li>• Chairs township election commission</li> <li>• Voter registration</li> <li>• Qualified Voter File maintenance and updating</li> <li>• Candidate and local proposal petition filings</li> <li>• Publishing and posting election notices</li> <li>• Absent voter process—list, applications and ballots, military and overseas voters</li> <li>• Ballot proofing</li> <li>• Preparation and programming of election equipment</li> <li>• Election Day issues (including early voting days)</li> <li>• Closing the polls/precinct canvass</li> </ul>
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**THE CHARTER TOWNSHIP ACT (EXCERPT)**  
**Act 359 of 1947**

**42.10 Township superintendent; appointment; delegation of powers and duties of township supervisor.**

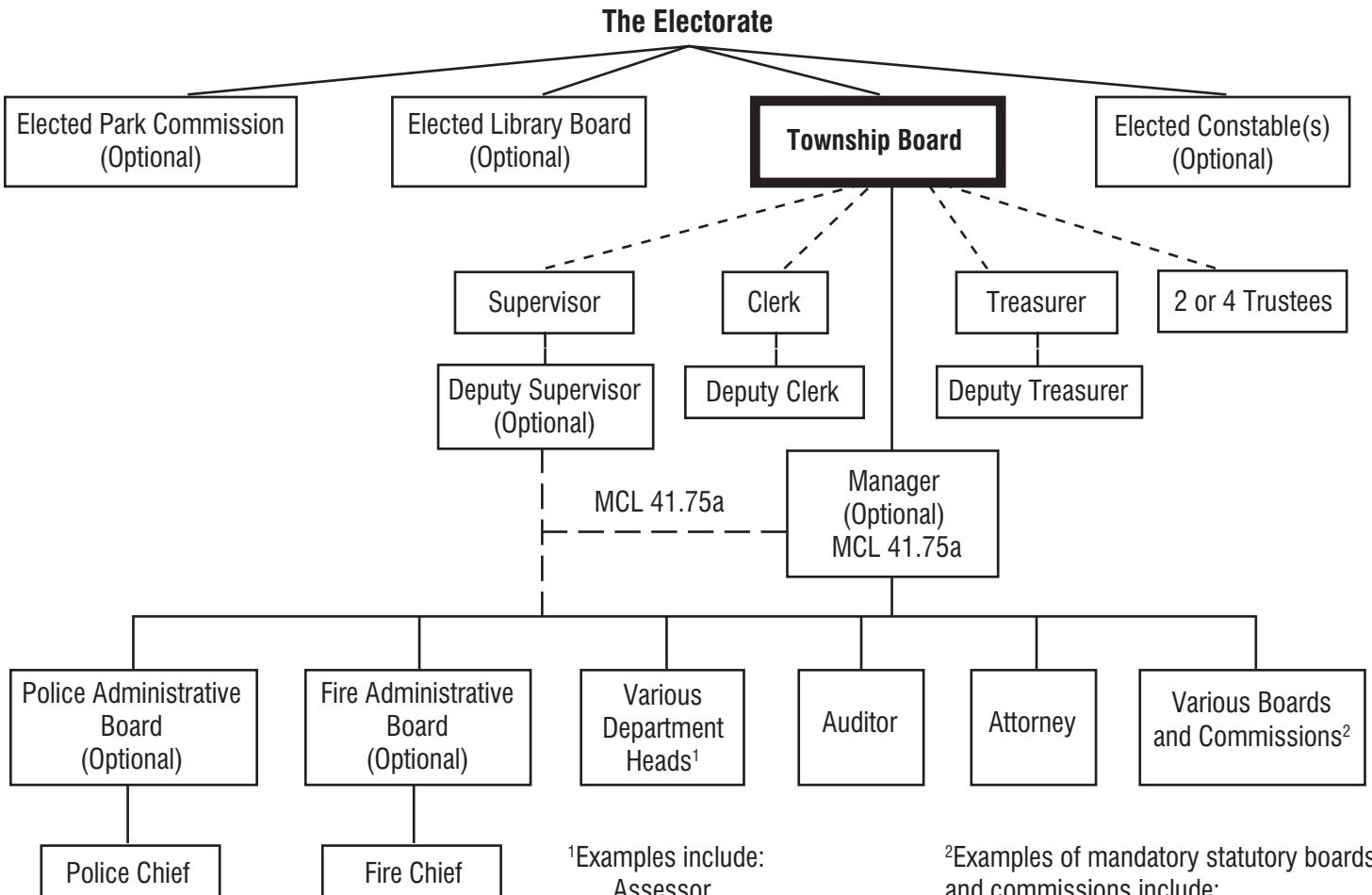
Sec. 10. The township board in each charter township shall have power to appoint a township superintendent and may delegate to him any or all of the following functions and duties which functions and duties, unless so delegated, shall be exercised by the supervisor:

- (a) To see that all laws and township ordinances are enforced;
- (b) To manage and supervise all public improvements, works, and undertakings of the township;
- (c) To have charge of the construction, repair, maintenance, lighting and cleaning of streets, sidewalks, bridges, pavements, sewers, and of all the public buildings or other property belonging to the township;
- (d) To manage and supervise the operation of all township utilities;
- (e) To be responsible for the preservation of property, tools, and appliances of the township;
- (f) To see that all terms and conditions imposed in favor of the township or its inhabitants in any public utility franchise, or in any contract, are faithfully kept and performed;
- (g) To attend all meetings of the township board, with the right to take part in discussions, but without the right to vote;
- (h) To be a member, ex officio, of all committees of the township board;
- (i) To prepare and administer the annual budget under policies formulated by the township board and keep the said board fully advised at all times as to the financial condition and needs of the township;
- (j) To recommend to the township board for adoption such measures as he may deem necessary or expedient;
- (k) To be responsible to the township board for the efficient administration of all departments of the township government;
- (l) To act as the purchasing agent for the township or, under his responsibility, delegate such duties to some other officer or employee;
- (m) To conduct all sales of personal property which the township board may authorize to be sold;
- (n) To assume all the duties and responsibilities as personnel director of all township employees or delegate such duties to some other officer or employee;
- (o) To perform such other duties as may be prescribed by this act or required of him by ordinance or by direction of the township board, or which are not assigned to some other official in conformity with the provisions of this act.

**History:** 1947, Act 359, Eff. Oct. 11, 1947;—CL 1948, 42.10;—Am. 1949, Act 70, Eff. Sept. 23, 1949.

# Typical Organization Chart General Law Township

Township Law (Recodified), R.S. of 1846  
MCL 41.1, *et seq.*



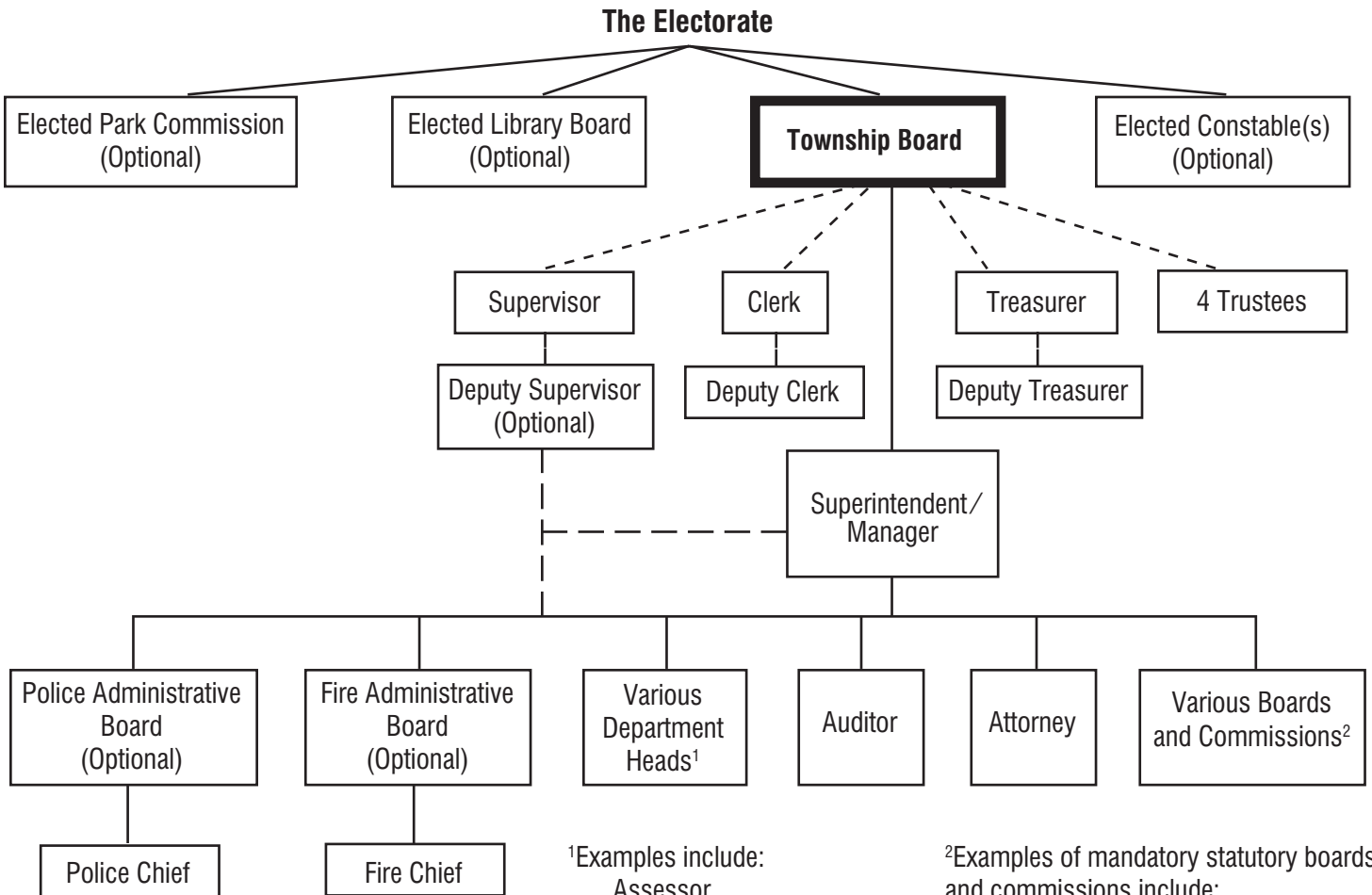
<sup>1</sup>Examples include:  
Assessor  
Building Official  
Fire Chief  
Police Chief  
Planning/GIS  
Public Works Director  
Zoning Administrator

<sup>2</sup>Examples of mandatory statutory boards and commissions include:  
Board of Review (mandated)  
Planning Commission  
(if township plans or zones)  
Zoning Board of Appeals  
(if township zones)  
Construction Board of Appeals  
(if township enforces the State Construction Code)

Examples of optional statutory boards and commissions include:  
Building Authority  
Civil Service Commission  
Downtown Development Authority  
Salary Compensation Commission

# Typical Organization Chart Charter Township

The Charter Township Act, Public Act 359 of 1947  
MCL 42.1, *et seq.*



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Assessor  
Building Official  
Fire Chief  
Planning/GIS  
Police Chief  
Public Works Director  
Zoning Administrator

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Building Authority  
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# Trustee's

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## Guide to Township Government

compiled by  
Michigan Townships Association Staff



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Michigan Townships Association  
512 Westshire Drive  
Lansing, MI 48917  
(517) 321-6467  
<https://michigantownships.org>