

DECEMBER 2025

Michigan Township Focus

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION



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Continuing the course, honoring a legacy

It is with both excitement and great sadness that I write to you now as MTA's 2025 president. While I am exceptionally honored to help lead this organization, it is incredibly bittersweet, as I lost a very dear friend—and a friend of MTA—to get to this point, with the terrible shock of **Harold Koviak's** passing.

As long-time supervisors—me in **Pine River Township** (Gratiot Co.) and Harold with **Burt Township** (Cheboygan Co.)—and long-time members of the MTA Board of Directors, Harold and I had a great deal in common and worked together very well. We were very similar in the way we viewed township government, MTA and leadership. As Harold was elected president in April, I knew that my time to lead the Association was near, and we discussed the priorities and direction for the Association—just as you would on your own township board or other boards on which you serve. When he faced questions about what to do or how to handle something with the organization, he knew that he could count on me for an honest, frank opinion. We played off of and supported each other very well.

Over the past year, especially, Harold and I became closer. We got to know each other's families, including his daughters and his grandson, and my wife. Harold made frequent trips to Lansing, and my home just south of Mt. Pleasant made a convenient place to stop and stretch his legs. We'd tell a few stories, chat for a bit, share some laughs and he'd be on his way. That's what friends do.

Harold was so engaged with those he served—for his township, for township government and for MTA. We often refer to MTA as a family, and Harold really exemplified that. We both looked at MTA with the same viewpoint—wanting to reach our members so they know about and take advantage of the services that we provide, and make sure that we are doing everything we can to improve our organization as townships change and evolve.

MTA is neighbors serving neighbors—just like townships. We are all neighbors, and many of us have faced the same problems and are happy to share the creative solutions that work for us. While one size doesn't fit all, listening and learning from each other is at the core of everything that MTA does, in its publications, advocacy, training, guidance and its community. This was also at the core of Harold's presidency—mentoring, and helping to guide and lead both today's and tomorrow's township leaders. As I serve as your MTA president, I will continue to honor Harold's focus and legacy—I believed in what he was doing as if it was my own, and I still do.

The course for our Association is still straight ahead. I knew Harold and he knew me, and we were unified in our priorities and vision for MTA. My entire career has been dedicated to local government, at both the county and township level. I still live in the same community where I was born and raised. My family raised me to look out for others, to appreciate what you've got, and to try to do what I could to make life better. I know Harold had the same philosophy, in the north country where he was born, raised and served. As an ardent Lions fan, I often use the term "move the ball forward." We don't have to have a touchdown with everything that we do, but I want to leave it a little better than it was when we started. I will do the same as your MTA president.

A handwritten signature in black ink that reads "Kevin Beeson".

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allied service provider index



president's round table

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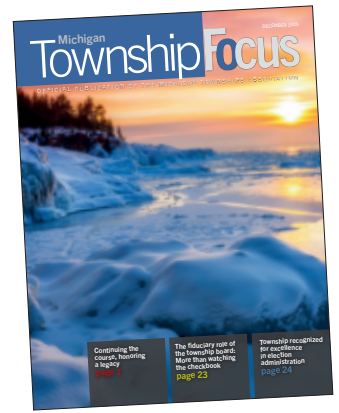
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Official Publication of the Michigan Townships Association

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mission statement

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



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Township democracy at the grassroots: Reasons for optimism, reasons for concern

Township officials are among the closest local leaders to their constituents, with clear perspective on the functioning of democracy in their own communities. There is much to learn from township leaders in this time of rising concerns about the health of our political system. For more than 15 years, MTA has been a partner in a statewide survey to help garner officials' opinions on critical issues affecting Michigan communities.

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Chesterfield Charter Township recognized for excellence in election administration

Chesterfield Charter Township (Macomb Co.) has been recognized for exceptional service, commitment and adherence to best practices in election administration, earning a Certificate of Achievement in MTA's prestigious "Township of Excellence" program. Read more about the township's efforts—and how all townships, no matter how large or small, can be part of this recognition program.



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news¬es

a compendium of noteworthy items



ATTENTION TREASURERS

Reminder for tax collection office hours

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

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

For 2025, the available days for required December office hours are **Friday, Dec. 26, Monday, Dec. 29 or Tuesday, Dec. 30**. Treasurers **must** choose one day (unless a bank assists in collection). (MCL 211.44(2))

The last day to pay 2025 property taxes without incurring any interest or penalty is **Tuesday, Feb. 17, 2026**. (*Feb. 14 is a Saturday, Feb. 15 is a Sunday, and Feb. 16 is a holiday. Please note that the November issue of Township Focus included an incorrect date. We regret the error and any confusion it may have caused.*) Treasurers **may** choose to hold office hours.

The last day to pay 2025 property taxes before they are returned as delinquent is **Monday, March 2, 2026** (*the last day of February is a Saturday*). (MCL 211.45) Treasurers **must** hold office hours.

The treasurer also **must** be in his or her office from 9 a.m. to 5 p.m. to receive tax payments for the collection of a summer tax levy, on **Monday, Sept. 14, 2026** (the last day taxes are due and payable before interest is added under MCL 211.44a(5)).

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

Need more tax collection resources? MTA's Treasurer's Guide to Township Government offers valuable insights on the treasurer's role in the township; order on the Store at michigantownships.org, by calling (517) 321-6467, ext. 231 or emailing tonia@michigantownships.org. Check out our Online Learning Center, at learn.michigantownships.org, to find on-demand tax collection webinars, and visit the "Tax Collecting" webpages on our website (in the "Answer Center" under the "Member" tab; login is required).

LOCAL UPDATES FROM ACROSS MICHIGAN

Township happenings

London Township (Monroe Co.) is using part of its federal American Rescue Plan Act dollars to help honor its local heroes. The township is undertaking efforts to replace all outdated veterans' markers—and install any that may be missing—across the township's cemeteries, starting with its Plank Road Cemetery. The township also recently secured a private grant for funds to complete a long-awaited project: playground equipment behind the township hall. With the equipment and expertise provided, the township hopes to gather community volunteers in the spring to assist with making the new play space a reality.

Mastodon Township (Iron Co.) recently received a piece of local history, with the donation of an antique Hart-Carter thrashing machine. Reflecting the community's early farming heritage, the machine is etched with signatures—some over 100 years old—of families who labored and lived in the township. The township plans to preserve and showcase the machine in a new protective structure so future generations can appreciate its legacy. To honor the donation from the Skrzytniarz family, a community celebration was held, with local officials, some of the original signers and their family members, the Classic Farm Machinery Club of Iron County and residents.



Township planning commission chair receives 'Outstanding Commissioner' award



Congratulations to **Patricia Kelly, Sharon Township** (Washtenaw Co.) planning commission chair, who was awarded the 2025 Helen S. Willis Outstanding Commissioner Award by the Michigan Association of Planners (MAP).

The award, presented at the association's annual conference this fall, honors an individual who has advanced or promoted "the cause of planning in the public arena," with an emphasis on their support of planning and effectiveness.

A nomination letter submitted by Megan Masson-Minock of Carlisle/Wortman Associates shared that, "Ms. Kelly has increased the understanding of planning principles in [the] township by leading with thought, diligence and care. ... Ms. Kelly has continued to deepen the understanding of planning principles and the goals of the township with each interaction. Whether it is a special land use or a zoning text amendment, Ms. Kelly addresses each with care and asks the same of her colleagues"

Kelly previously served as supervisor of **Dexter Township** (Washtenaw Co.), where she supported long-range community planning and zoning efforts with her service on the township zoning board of appeals (ZBA), Chelsea Area Planning Team, Dexter Area Regional Team and Washtenaw County Planning Advisory Board. She budgeted for and required training for planning commissioners and ZBA members, and encouraged continued education through MAP and MTA for all township elected and appointed officials.

Her nomination letter concluded, "[Kelly's] contributions reflect not only a deep respect for the planning profession, but also a genuine commitment to helping communities thrive."

—Submitted by **Trudi Cooper**, Sharon Township trustee

Tell us YOUR township's story! We LOVE hearing what's happening in your township—and want to share your news with our readers. Email your updates, events, stories, accomplishments, activities—whatever is going on in your community—to jenn@michigantownships.org (pictures are encouraged, too!).

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MTA's lunchtime learning series, *Now You Know*, offers timely updates, insights from our experts and a chance to get your questions answered—all in just one hour! Don't miss our next episode coming: **Wednesday, Dec. 17 from noon to 1 p.m.**

Legislative Wrap-up

As the state Legislature wraps up its final days of the 2025 session, MTA's Government Relations team is poised to break down the latest legislative action. Join us for an inside look at the issues—both resolved and those still in progress—including revenue sharing, public safety revenue sharing grants, election changes, tax issues, road funding and more. We'll also review key topics expected to be addressed next year. Join us live, watch a recorded version later or both!



Register online at bit.ly/NYKmta for just \$25 per session! If your township subscribes to MTA Online at the Premium level, you get FREE access to EVERY session! To see a listing of past episodes available on demand, visit learn.michigantownships.org/nyk.

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Remembering two past MTA leaders

MTA is saddened to share the passing of two former Association leaders, 1995 MTA President **Bill Ayres** and former MTA Board member **Warren Suchovsky**.

A lifelong Genesee County resident, Ayres “grew up with a deep sense of community and a commitment to service that would shape his life’s work and legacy,” his obituary shared. A U.S. Air Force veteran, he was a high school history teacher for six years. He first became involved in township government through a citizens’ committee in **Genesee Charter Township** and became supervisor in 1978, a position he held for 18 years. After he left township office, Ayres continued to serve local government, including as managing director at the Genesee County Road Commission and director of transportation for the city of Flint.



Ayres

Ayres first joined the MTA Board in 1983. “I enjoy working with people and helping people,” Ayres told MTA when he was elected president—which he called one of his most rewarding experiences as a township official. “I get a thrill over seeing the improvements in the community. Township officials are not only close to the people, we *are* the people. We live and work in the communities we serve.”

Suchovsky served on the MTA Board from 2021-2024 as director of MTA District 3, which encompasses Alger, Delta and Menominee Counties. He was involved in local government for more than 30 years, including as trustee in **Lake Township** (Menominee Co.) for over a decade.



Suchovsky

Suchovsky also served on the county board of commissioners, planning commission and conservation board, and on the Stephenson Area Public Schools Board. With a strong background in natural resources, he participated on advisory committees for the state Department of Natural Resources and other natural resource organizations, and with both state and national agricultural and forestry organizations. As an MTA district director, he aimed to serve as a voice for those rural townships that are dependent on the state’s natural resources.

Suchovsky also had a 60-plus year logging career, owning a small logging company with his son Karl. He managed 500-plus acres of forest land, leasing out several hundred acres of farmland. In fact, he was the state’s first landowner to achieve the Forest, Wetlands and Habitat System verification under the Michigan Agriculture Environmental Assurance Program.

profile



Advertorial

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Welcoming Heather Foster to the MTA team

MTA is pleased to add a new staff person to our team to help better serve our member officials. Heather Foster has joined the Administration and Finance Department as our membership services assistant. In her new role with the Association, Foster will be the initial voice members and other callers hear when they call the MTA office, and help direct inquiries to the appropriate staff person. She is a key point person for ensuring accuracy of MTA's database and the contact information of tens of thousands of elected and appointed township officials and personnel to ensure they are able to receive their MTA benefits. She also assists all MTA departments with a variety of administration duties.



Foster

Foster brings more than a dozen years' experience in the non-profit realm, serving the members of the Michigan State Medical Society as a membership coordinator and account specialist, working in both member recruitment and retention as well as data management and administrative support. Most recently, she worked for the Boji Group as administrative coordinator, assisting the Lansing-based real estate, property and construction management firm with daily operations, tenant relations, records and work order management, and more.

A resident of **Perry Township** (Shiawassee Co.), Foster has four children, son Aiden and three daughters, Averi, Houghton and Blake, and will gain two bonus children when she marries next year. Much of her free time is spent with family, and she also enjoys her two cats, Minnie and Tigger, music and attending concerts, and is a sports fan, particularly the Michigan State University Spartans (adding, "Go Green!"). An avid gardener, Foster says that "it is therapy to me, working in my yard and creating a beautiful outdoor space."

"I am thrilled to be back in the association world," Foster said. "Relationship-building is one of my biggest strengths and passions, and I am excited to begin working with, and for, MTA members who are serving in Michigan's townships."

Share township updates with MTA

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

Township clerks and treasurers can update information online for everyone on the township roster, by logging in to "My Profile" under the "Member" tab on michigantownships.org. New officials can also submit their own details via the "Welcome New Officials" page on michigantownships.org (look under the "About" tab). Updates can also be sent to database@michigantownships.org or by calling MTA at (517) 321-6467. Thank you for your help in helping us serve you!

MTA county chapters: Reserve your 2026 MTA Conference hospitality suite now

The 2026 MTA Annual Conference & Expo returns to the Grand Traverse Resort in **Acme Township** (Grand Traverse Co.) April 20-23. Is your MTA county chapter interested in hosting a hospitality suite during the event? Hospitality suites can provide an ideal spot to network with fellow township officials after a long day of classes. A limited number of hospitality suites are available to rent at the resort, which also serves as our host hotel.



Don't wait to make your reservation! Suites will also be made available to sponsors and exhibitors starting Dec. 15, and availability is not guaranteed. The Grand Traverse Resort offers several different types of suites, each with different amenities and rates. Visit michigantownships.org/conference and click on "Hotel Details" to learn more or to download the reservation form. For more details, call (517) 321-6467, ext. 230 or email kristin@michigantownships.org.

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

Volunteers needed for 2026 Conference

Would you like to get more involved in MTA's 2026 Annual Educational Conference, while also providing a service to your colleagues? If so, consider serving as a sergeant-at-arms (SAA)



volunteer or ambassador during the conference. We truly could not conduct an event of this magnitude without our volunteers, and thank you in advance for considering serving your fellow attendees during the April event.

All MTA members attending the conference may volunteer. SAA duties include distributing handouts and evaluation forms for educational sessions, monitoring session rooms, and collecting evaluation forms. The role of an ambassador is to provide a warm welcome, help with basic questions, and direct attendees to registration and other key locations.

For more information or to volunteer, visit the MTA Conference website, michigantownships.org/conference, and click on the "Volunteer" link. Please let us know of your interest as soon as possible; additional details will be sent to interested parties in early 2026.

SAVE THE DATE
APRIL 20-23



PATHWAY *TO THE* **FUTURE**



MTA's **2026 Educational Conference & Expo** is coming this spring to the **Grand Traverse Resort** in **Acme Township**. Join us as we embark on the **Pathway to the Future** for Michigan's 1,240 townships. Townships are forging ahead with purpose—strengthening communities through collaboration, innovation and action. By working together, communities are better equipped to **address challenges, seize opportunities** and **drive lasting progress**. Through a shared commitment to growth and improvement, we can **build a strong, connected future**.

Join fellow township officials on this pathway to education, networking and connection at MTA's 2026 Conference & Expo.

Registration begins Jan. 5; housing opens Jan. 27. Check michigantownships.org for more details, and watch for the registration brochure in your January *Township Focus*.

Scan the QR code with your phone to watch our **"Look Back at MTA 2025"** video and learn more about what's coming for **#MTA2026!**



DECEMBER

1 *On or before Dec. 1.*
Deadline for foreclosing governmental units to transfer list of unsold 2025 tax foreclosure parcels to the clerk in the municipality in which the parcels are located. (MCL 211.78m(6))

Equalization director must report results of equalization studies to assessors of each township.

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

2025 winter taxes due and payable to local unit treasurer are a lien on real property. (MCL 211.40)

4 Deadline for candidates or ballot questions seeking nomination or election at Nov. 4 election to submit the post-election campaign statement. (MCL 168.233)

9 *Tuesday after the second Monday in December.* December board of review may be convened. (MCL 211.53b) The township board may authorize, by adoption of an ordinance or resolution, an alternative

meeting date during the week of the second Monday in December. (MCL 211.53b(7))

31 Deadline for an owner that had claimed a conditional rescission of a principal residence exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a *Conditional Rescission of Principal Residence Exemption (PRE)* (Form 4640). (MCL 211.7cc(5))

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

An eligible claimant may appeal an assessment levied, penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than Dec. 31 in that same tax year. (MCL 211.1057(7))

Tax day for 2026 property taxes. (MCL 211.2(2))

JANUARY

2 Deadline for counties to file 2025 equalization studies for 2026 starting bases with the State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) *State Tax Commission Analysis for Equalized Valuation of Personal Property* and Form 603 (L-4018R) *State Tax Commission Analysis for Equalized Valuation of Real Property*. [R 209.41(5)]

10 *No later than Jan. 10.* Except as otherwise provided in section 9m (bank or trust), 9n (farm products), or 9o (sugar from sugar beets), assessors and/or supervisors are required to annually send or deliver Form 632 (L-4175) *Personal Property Statements* to any taxpayer they believe has personal property

in their possession in their local unit. (MCL 211.19(2)(c))

26 Local units with a state equalized value of \$15 million or less: 2025 taxes collected by Jan. 10 must be distributed within 10 business days of Jan. 10. MCL 211.43(5) All other local units must distribute 2025 taxes collected within 10 business days after the 1st and 15th of each month except in March. (MCL 211.43(3)(a))

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

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What is the difference between a ‘committee’ and a ‘commission’?

Sometimes committees are confused with statutory boards or commissions, particularly if they are long-standing committees that pre-date current board members and staff or if they have ambiguous names, such as “planning and zoning committee” or “parks and recreation board.” It’s important to determine if the body is statutory or a committee because that will establish the extent—or the limit—of that body’s authority. In my personal opinion, I do not recommend calling a committee anything other than a committee, because it creates confusion.

A statutory board or commission is a public body provided for by law, with the law designating the authority, composition and functions for that body.

Committees are not mandated or authorized by specific statutes. A township board may choose to establish committees to collect information, make recommendations and participate in township programs. But committees have no authority of their own. They can do only what the board has authorized them to do. Or as I explain it, committees are like imaginary friends. They exist only as long as you believe in them—or the board wants them.



What can a committee be used for?

Committees may deal with internal administration tasks, such as developing a personnel policy or making recommendations for township park management. They may also be formed to gather information or resources for other township bodies, such as a committee created to conduct a survey of township residents or to gather information on how other townships finance fire protection.

Committees can offer interested and active citizens a way to support township programs and services. Some townships have established permanent beautification, cemetery or recreation committees. Other townships use temporary committees or panels that are directed to study an issue or project and report their findings to the township board, such as a road needs committee established for one year and charged with developing a five-year road improvement plan.

Before a committee is established, the township board should consult state laws and the township’s attorney to ensure that the proposed committee does not assume powers or duties assigned to statutorily established or authorized boards or commissions, such as a salary commission or planning commission.



How does a township board create a committee?

Once a township board decides to create a committee, it should determine the committee’s name, purpose or goals statement, the number of persons to be appointed and the length of the term they will serve, and a timeline to report findings or recommendations, if applicable. The board should direct who will appoint members to the committee. Committee members may be appointed by the township board or individual officials, such as the supervisor, clerk, treasurer or superintendent, as the board designates. The board may wish to leave administrative decisions, such as who will chair the committee, to the committee.

A township board can create a committee by simple board motion or a resolution. The board is not required to file a record of establishing a committee, other than what is recorded in the township board minutes. For public information, and to encourage additional citizen participation, the board may wish to list committees and meeting dates in the township newsletter or website.

The board should consider the following:

- Determine the number of members and composition of the committee
- Establish how often the committee should meet
- Determine compensation, if any, for committee members
- Establish the scope or limit of the committee’s purpose (What kind of recommendations may they make to the board? When will they be done?)
- Direct the committee to comply with the Open Meetings Act (OMA) and Freedom of Information Act (FOIA)
- Review the committee’s recommendations—final decisions are made by the board, not the committee
- Consider not authorizing a committee to make any expenditures. If they are authorized by the township board to make expenditures, require that any and all expenditures be approved by the township board (checks and payments may be issued only through the standard township board approval process)
- Establish a “sunset” date or dissolve the committee when the project is completed or when the committee is no longer needed

Discuss the following questions:

1) Will compensation or expense reimbursements be given?

There is no requirement that compensation or expense reimbursements be given to advisory committee members, but a township board can determine a per diem payment or reimbursement for meetings and place a limit on the number of meetings held in a given period.

2) Are committees required to comply with the Open Meetings and Freedom of Information Acts?

Purely advisory committees are not subject to the Open Meetings Act, but a township board may require them to comply with the OMA.

Under certain circumstances, even a committee may be required by law to comply with the OMA, so a township board should consult with its attorney for a determination of whether a specific committee would be required to comply. Because the courts—and the public—may view any committee established by the township as a public body, I suggest that, while not automatically required by law, a township board consider requiring township committees to comply with the OMA.

Committee records are public records subject to the FOIA unless they fall under an exception in the FOIA.

3) Will committee members take an oath of office?

Committees are not required by law to take the oath of office. The township board may choose to require that committee members take the oath. Taking the oath lends credibility to the position and provides a record of the date and expiration of the appointment. Each signed oath must be filed with the township clerk.

4) Will a township board member serve on the committee?

Township board members may serve on committees, as long as a quorum of the board is not meeting. Often one or two board members serve on an advisory committee to

maintain contact with and act as a liaison to the township board. This is an excellent way to utilize the skills of township trustees.

Note that the Charter Township Act states that the supervisor (or superintendent) is a member of all committees of the township board. (MCL 42.10(h))

5) Will the committee have bylaws?

It's a good idea to incorporate the board's decisions as bylaws for the committee. This can help ensure that the committee is actually working toward the purpose established by the board, and that it will not unintentionally violate state or federal statutes. If the committee develops its own bylaws, the township board should review and approve them.

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

Learn more about township committees with MTA's on-demand webinar, *All Aboard! Appointing New Board and Commission Members*. In this one-hour recording, MTA Staff Attorney Catherine Mullhaupt reviews the types of boards, commissions and committees townships may have, including the procedures for appointing members to different township bodies. Learn the difference between statutory bodies and advisory committees, including how much authority they have, and much more. Visit the MTA Online Learning Library, learn.michigantownships.org, to purchase and watch today!



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Additional details on new Public Safety Revenue Sharing, fire equipment grant programs

Two new programs were included in the state's Fiscal Year 2026 budget that provide funding to townships and other local governments. The programs will be administered by the state Department of Treasury. Recently, MTA met with the department staff to determine when funds will be available to townships as well as timelines, guidelines, reporting requirements, and application availability.

The first program is an appropriation restricted to public safety uses—**Public Safety Revenue Sharing (PSRS) Grants**. The new grants provide \$70 million in state restricted sales tax revenue for grants to townships, cities and villages, and to counties for specific uses, with \$20 million of that amount intended to be a one-time appropriation. For townships, cities and villages, the amount allocated is \$35 million as the annual appropriation—with the intent to fund for three years—and an additional \$7.5 million from the one-time funding for FY 2026.

Treasury shared the PSRS grants will be provided in one payment to townships, cities and villages—with the projected payment anticipated to be issued in late March or early April 2026.

The department is in the process of putting together an estimated payment list by local unit, along with timelines and guidance in advance of the payments being issued. An important point to note is they indicated a township, city or village would not be required to apply for the PSRS grants, nor would any reporting be required to the state. Until Treasury posts its grant estimates, townships can view the House Fiscal Agency's public safety grant estimates on MTA's website, michigantownships.org (click on "MTA On the Issues," then "Revenue Sharing" under the "Advocacy" tab). If a municipality did not report their violent crime statistics to the Michigan State Police, no estimate is available and they will not receive a grant.

The PSRS funds must be used only for operational and capital expenditures for public safety purposes. Of the amount for each township, city and village, 75% must be used to fund direct or indirect law enforcement agency or officers. Up to 25% may be used to fund other non-law enforcement-related public safety initiatives, such as improving recruitment or retention efforts, training programs, equipment purchases, programs designed to reduce identified risks to public safety, crime diversion programs, operational emergency medical or firefighter services, and capital improvements to public safety buildings/structures.

If a township currently does not provide direct or indirect law enforcement, they will have the opportunity to do so.

Section 959(1)(b) of the budget (Public Act 22 of 2025) specifies that *distribution is based on the violent crime statistics reported by the municipality* to the Michigan State Police. The average of the two highest annual violent crime rates from the three most recent years will be determined and then proportionally applied to the statewide violent crime rate and the total available for distribution. Additionally, the budget further outlines the specific requirements or conditions on how a municipality can expend these funds, along with specific prohibited uses. Prohibited uses include pension and other post employee benefit payments, lawsuits and claims payments, debt service payments, and the acquisition or use of facial recognition technology, a chemical weapon and a vehicle weighing more than 15,000 pounds designed or used for a tactical police purpose. Visit MTA's "Revenue Sharing" webpage for budget language on distribution details and use requirements.

MTA will provide further guidance and estimates as additional information becomes available.

The budget also included one-time funding of \$8 million to assist with the purchase of **fire equipment or fire gear**. From this amount, \$4 million must be distributed to local units of government with predominately on-call, part-time or volunteer fire departments. Treasury is also working on applications and reporting requirements for the grant program but does not anticipate applications will be available until late spring 2026. Watch for updates from MTA as we will continue to monitor and provide information on the application, reporting requirements and timelines as they become available.



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Legislative lowdown

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

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

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

SB 23 & HB 4081: Land division—Authorizes municipalities to increase the number of parcels resulting from division (four splits to 10 splits). *MTA monitoring.*

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

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

SB 81 & HB 4070: Indigent Defense Commission—Expands Michigan Indigent Defense Commission Act to include youth. *MTA monitoring.*

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

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

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

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

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

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

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

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

SB 240 & HB 4699: Term of office—Modifies term of office start date for township officials to Dec. 1. *MTA neutral.*

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

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

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

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

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

SBs 280-281: Recreation Passport—Makes state Recreation Passport fee mandatory for all vehicles, and modifies park passes for Recreation Passport and nonresident motor vehicle. *MTA monitoring.*

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

SB 288: Open Meetings Act—Modifies grounds for going into closed

session when a public body consults with its attorney. *MTA supports.*

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

SB 319 & HB 5290: Collective bargaining—Requires minimum staffing levels within a bargaining unit to be a mandatory subject of collective bargaining. *MTA opposes.*

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

SB 423: Property taxes—Modifies sunset on certain delinquent tax payment reduction and foreclosure avoidance programs. *MTA monitoring.*

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

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

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

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

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

SB 581: Tax increment financing—Modifies definition of downtown district to include separate and distinct geographic areas in a business district if the municipality is located on the mainland and one or more islands and a body of water is between the two separate and distinct geographic areas. *MTA supports.*

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

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

SB 691: Elections—Clarifies the definition of identification for election purposes to exclude mobile licenses. *MTA monitoring.*

SBs 685-690 & 699: Farmland preservation—Expands tax credits for land preservation. *MTA neutral.*

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

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

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

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

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

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

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

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

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

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

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

HB 4338: Local government—Creates Sanctuary Policy Prohibition Act. *MTA monitoring.*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

HBs 5079-5080: Crimes—Increases penalties and provides sentencing guidelines for disarming a law enforcement officer of a firearm if accomplished by force or if law enforcement officer is injured. *MTA monitoring.*

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

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

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

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

HBs 5232-5233: Labor—Requires up to 26 days of annual paid military leave for certain members of a fire department or law enforcement agency. *MTA monitoring.*

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

2026 MTA CAPITAL CONFERENCE

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Join us on **March 17** for MTA's 2026 Capital Conference—your opportunity to get ahead of what's coming, understand the laws taking effect, and learn how new state-level proposals could impact your township.

Why you should attend—The Capital Conference puts you in the room with the decision-makers shaping Michigan's future—legislators, state departments and MTA policy experts. You'll walk away with the knowledge, clarity and tools you need to navigate the evolving policy landscape.

What you will learn—This full-day event delivers insider insights on legislative actions that matter most to local government. Our experts will share highlights of the 2025 legislative measures and priorities for the 2026 session—including local government priorities, caucus priorities, and how the 2026 election impacts the political process. MTA's Capital Conference will also provide you with the latest on what you need to know on key issues, including changes to your term of office, pending election law changes, updates on PA 233 and the pending litigation, housing and zoning proposals, new grant programs, and the latest on possible 2026 ballot proposals.

You will also have the opportunity to meet with your legislators—*because your voice matters*. When you register, your state representative and senator will receive a personal invitation to join you at our networking luncheon—an invaluable chance to strengthen relationships and communicate your township's priorities directly.

Join us on March 17 to learn, engage, advocate and influence the legislative process on behalf of your township and all townships across the state.



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Township & County

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Expires

Print Card Holder's Name

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- EARLY-BIRD** rate: \$100 For paid registrations received **by** Feb. 3
- REGULAR** rate: \$125 For paid registrations received **by** March 3
- ON-SITE** rate: \$145 For paid registrations received **after** March 3

# of Persons	Registration Fee	Total
_____	x _____	= _____

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Discounted rates available at the Courtyard By Marriott Lansing Downtown when booking before Feb. 24.

Cancellations & Substitutions

Written cancellation requests received at the MTA office by March 3 will receive a full refund. No refunds will be issued thereafter. You may substitute another individual from your township for your registration at any time without incurring a charge; please notify MTA of the change.

Township democracy at the grassroots

Reasons for optimism, reasons for concern

Over three-quarters of Americans, including 57% of Republicans, 80% of Independents and 89% of Democrats, believe there is “a serious threat to the future of democracy,” according to a recent nationwide poll from July 2025. The Economist Intelligence Unit’s Democracy Index has been tracking trends in global democracy since 2006 and currently characterizes the U.S. as a “flawed democracy.” Today’s headlines are filled with negative news about the health of American democracy, but very little of it focuses on what is happening at the local level.

Yet local governments are the backbone of policy development and implementation, and township officials are among the closest political leaders to their constituents. They have a particularly clear perspective on the functioning of democracy in their own communities, and thus there’s much to learn from township leaders in this time of rising concerns about the health of our political system.

Since 2009, the Michigan Public Policy Survey (MPPS) has gathered 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. The Center for Local, State, and Urban Policy, in the University of Michigan’s Gerald R.

Ford School of Public Policy, conducts the MPPS, working closely with local leaders to ensure that survey questions cover the topics they care about and that the results provide useful insights to guide policy and decision-making. MTA, and other Michigan associations representing local government, have been partners in the survey since its inception.

One consistent theme that local officials have emphasized over the past several years is their concern about democracy. However, the headlines often feel too abstract, and they seek a more detailed, on-the-ground understanding of how democracy is working in Michigan’s communities and what they can do to improve it.



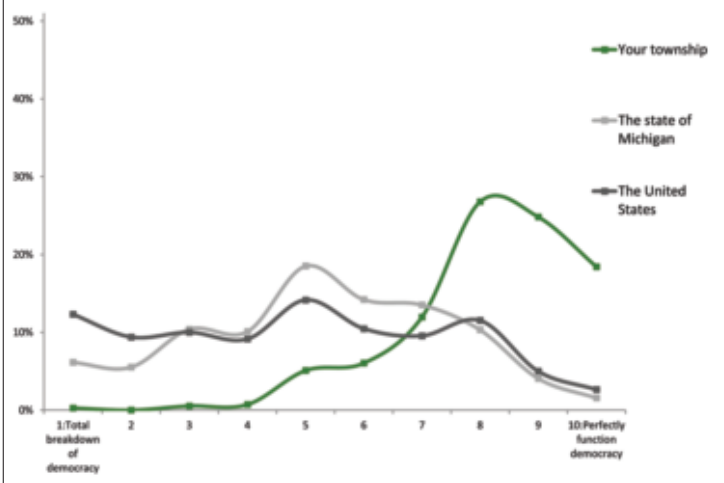
This is where the MPPS comes in. The MPPS has found that township leaders in Michigan are generally very positive about the strength of local institutions like elections, relationships and attitudes related to local governance. However, the results also show that the local level is not immune to some worrisome trends over the past few years, including declining resident engagement and growing mistrust of state government.

Township leaders are optimistic about the health of local democracy

Starting with reasons for optimism, Michigan township leaders tend to be quite confident in the general functioning of democracy at the local level, particularly compared with how they feel things are going at the state and national levels. Each spring since 2020, the MPPS has asked local leaders 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 are asked to evaluate the functioning of democracy at the local, state and national levels on a scale from 1 to 10. **Figure 1** shows the percentage of Michigan townships in 2025 that gave each score when considering their own township, the state of Michigan and the U.S. as a whole.

Township leaders rated the health of their local democracy the highest, with an average score of 8.3 on a 10-point scale (indicated by the green line in Figure 1). Nearly one

FIGURE 1: On a scale from 1 to 10, where 1 is a total breakdown of democracy and 10 is a perfectly functioning democracy, how would you rate the functioning of democracy today in ... (2025)



in five (18%) rated the functioning of democracy in their own townships as a perfect 10, while only 2% rated local conditions as less than a five on the 10-point scale. Among other types of local government, 57% of village leaders, 61% of county officials and 76% of city officials ranked their function of democracy at an eight or above in the 2025 survey, while a rating of less than five coming in at 5% for villages and counties, and 2% for cities.

Positive township ratings on local democracy are found across the partisan spectrum. This year, township leaders who identify themselves as Republicans (84%) are only

cover story



In 2025, 82% of township officials statewide said they have a highly functioning local democracy, a slight increase from the previous year.

slightly more likely than Independents (80%) or Democrats (81%) to consider their townships to have highly functioning democracy (scores of 7-10). In terms of urban-rural spectrum, among township officials who characterize their community as fully “rural,” 81% rate the functioning of democracy as seven or higher out of 10, compared to 86% from “mostly rural” townships and 87% from “mostly urban” and “urban” townships.

Notably, in 2025, township officials reported increased opinions in local democracy. After two consecutive years of slightly lower ratings of local democratic health, this year the percentage of township officials statewide who say they have a highly functioning local democracy ticked upward (from 79% to 82%), while the percentage who view it as poorly functioning dropped from 8% to 2%.

Said one township survey respondent, “Between the board members, we discuss any and all things as a very friendly group. This positive atmosphere within our group extends to the community. We really listen to any concerns the public brings to our attention, so we can work at resolving the problem. Sometimes this may only consist of getting together to extend a helping hand or even supplying the person or persons with the tools to correct the problem. We are a small township and most everyone is willing to kick in and help their neighbor.”

Added another, “Our board works well together and our focus is making the township better for all residents. ... We work hard at being good stewards of the tax money we receive.”

Resident engagement in townships is strong—with some worrying signs

Township leaders continue to be dedicated to getting their community members engaged in local governance, offering an expanding variety of opportunities to residents, from giving residents spots on formal township boards or commissions (51%) to sending out electronic/email newsletters or notices (42% of townships statewide) to the use of social media (36%) or interactive features on a township website aimed at the public (42%) (Figure 2). Township use of every engagement method listed in Figure 2 has increased compared to 2012.

Considering this variety of engagement opportunities, almost half (48%) of township officials stated that their township governments offer “a great deal” of opportunities for residents to participate in policymaking or operations, while just 7% say they offer little or no opportunity for engagement.

Figure 2: As far as you know, which of the following approaches—if any—does your jurisdiction use to engage its residents in your government’s policymaking and/or operations? (2025)



However, a potential cause for concern is that this assessment of township engagement and outreach is slightly worse than in 2012 or 2016. Local township leaders don't seem to *feel* they are doing as much as they used to, even if reports of individual methods of outreach have actually increased.

Officials' perceptions of not doing enough resident engagement might be heightened by the feeling that their efforts aren't always successful. The MPPS asked township officials how they would describe residents' overall levels of engagement in their jurisdictions and found a drop of approximately 20 percentage points between 2012 and 2025 in the proportion of jurisdictions where residents are somewhat or very engaged in local issues (Figure 3). As of spring this year, fewer than half of townships (44%) describe their residents as "somewhat" or "very" engaged.

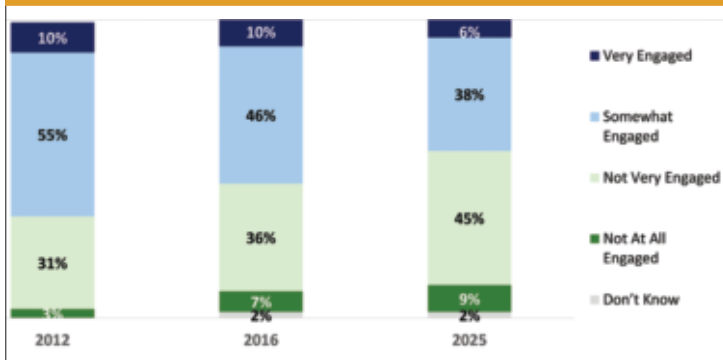
Township officials shared their views on the importance and ripple effects of effective citizen engagement, with one respondent noting, "More engaged residents could then see that serving is a noble cause. Very rewarding even in today's fragmented climate." Another added, "Residents need to feel empowered that they do have a voice and a say in township government. But they need to run and participate, personally and actively!"

Another survey respondent shared that while their township is functioning smoothly, additional community input would be valuable, saying, "Things are not going poorly. Residents are comfortable letting their elected officials make almost all of the decisions when, truthfully, we would prefer more input from those people who elected us."

When asked about their satisfaction with resident engagement, 42% of townships in 2025 said they are "somewhat" or "very" satisfied with overall engagement. Among other local governments, 36% of county officials, 43% of city leaders and just 23% of village officials shared those sentiments. Statewide, 38% of local leaders were satisfied with overall engagement of residents with their local government—down from 58% who reported the same in 2012 and 51% in a 2016 survey.

Townships where the local leaders characterize the community as "mostly rural" have the highest assessments of resident engagement, with a majority (51%) saying their residents are at least somewhat engaged, and just 3% saying their residents are not engaged at all.

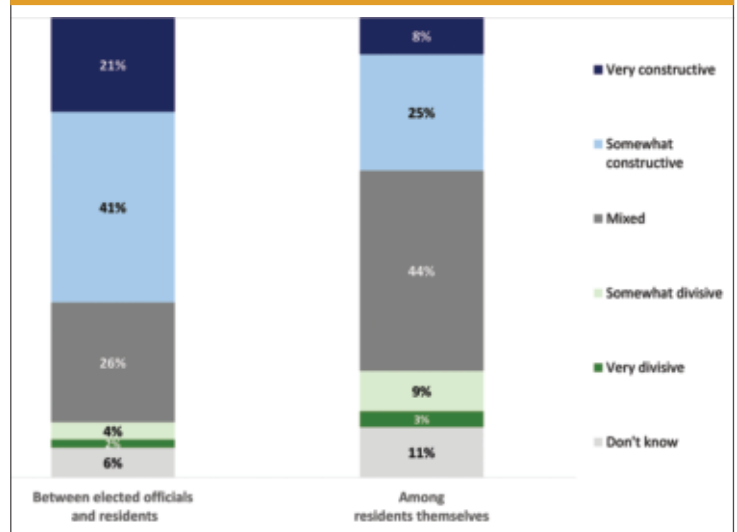
FIGURE 3: How would you describe resident engagement—whatever that means to you—with your township? Overall, residents in your township are ... (2012-2025)



Communication with residents is a mix of constructive and divisive

The quality of political discourse in townships across the state is another issue that has undergone a change in recent years. The MPPS has asked local officials to evaluate the tone of discourse in their community on a scale from "very constructive" to "very divisive." As of 2025, most township leaders express optimism about the tone of discussions surrounding local policy issues, saying that they are "somewhat" or "very" constructive between officials and residents (62%). However, only a third (33%) of township leaders describe discussions among residents as primarily constructive (Figure 4).

FIGURE 4: Thinking generally about the tone of discussion and communication that takes place around local policy issues, how would you describe the general state of public discourse within your township ... (2025)



Although Michigan local leaders report civic discourse in their communities is more likely to be constructive than divisive, there have been high-profile reports in recent years of hostile relations between government officials and the public, with many government officials facing verbal and even physical abuse, especially during the peak of the COVID-19 pandemic and in the wake of false accusations of voter fraud in the 2020 election. The Spring 2022 MPPS asked about officials' experiences with harassment in their role as local government leaders and reports of harassment of other members of their local government. Harassment toward township board members and/or staff was reported in nearly half (46%) of Michigan townships, including 35% of survey respondents who personally experienced in-person harassment.

Officials report decline in trust in residents' participation in policymaking, operations

One of the most concerning trends the MPPS has tracked in recent years is a steep decline in the level of trust township leaders express in their own residents to be responsible participants in policymaking and operations. While over a majority of township leaders said they trusted residents "nearly always" or "most" of the time in 2012 (55%),

2016 (57%) and 2020 (68%), trust levels fell sharply in 2025. This year, just 45% of township leaders say they trust their residents “nearly always” or “most” of the time, with another 35% saying they trust their residents “some of the time.” Meanwhile, 19% “seldom” or “almost never” trust residents to participate responsibly, the highest level since the MPPS started tracking these sentiments in 2012.

Officials from all types of local government reported similar sentiments, with 40% of respondents statewide saying they have trust in residents “nearly always” or “most” of the time, 35% “some of the time,” and 21% “seldom” or “never.” City, county and village officials specifically also shared declining trust in residents’ participation.

Township leaders report declining outlook on relationship with state government

On a similarly concerning but perhaps not surprising note, township officials have reported souring relations with state government. In 2016, less than a majority (46%) of township officials reported that their township had an excellent or good relationship with the state government, and this dropped to 34% in 2023. There are likely partisan effects at play in this decline, with the change from Gov. Snyder’s to Gov. Whitmer’s administration, as the majority of Michigan’s township elected leaders are Republicans. Even so, in 2016, only 56% of self-identified Republican township leaders said they had a good relationship with Snyder’s state government, and in 2023 only 52% of Democratic township officials reported the same under Whitmer. Moreover, in 2023, less than a quarter (24%) of township officials agreed that the state government values the input of township governments, while almost half (48%) disagreed.

These numbers are echoed by officials from all types of local government, with 27% of respondents statewide “somewhat” or “strongly” agreeing that state government values local officials’ input, with 47% “somewhat” or “strongly” disagreeing.

Leaders have positive views of working relationships within townships and with other local governments

The vast majority of Michigan township officials report having positive working relationships with other officials and employees within their jurisdiction. Statewide, 82% reported that relationships among elected officials in their townships are either “excellent” or “good” (Figure 5). When asked about their relationships with township employees, almost all (85%) reported having positive relationships.

Shared one survey respondent, “Not only does the township board get along like a well-oiled machine, the input from the residents of our township is also very upbeat and welcomed. Each issue before the board is studied analyzed, discussed with open minds and then voted on for the best interest of our residents. Not once since I have been on the township board has a decision been made for political or beneficial gain for any one particular person, business, etc. Common sense is something our elected officials use day after day and it has been what our residents expect.”

It’s also good news for local democratic functioning that township leaders tend to have high levels of 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,” an increase from the 65-67% who said the same from 2009 to 2016 (Figure 6). Just 2% of townships said they seldom or never trust other local governments.

Continued confidence in local election administration

The question of whether U.S. elections are fair, accurate and efficient has been under some scrutiny in recent years. However, when Michigan 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.

When it comes to confidence in townships’ abilities to administer accurate elections, optimism has been consistently

FIGURE 5: Overall, how would you rate the relationships among elected officials and with employees in your township? (2018)

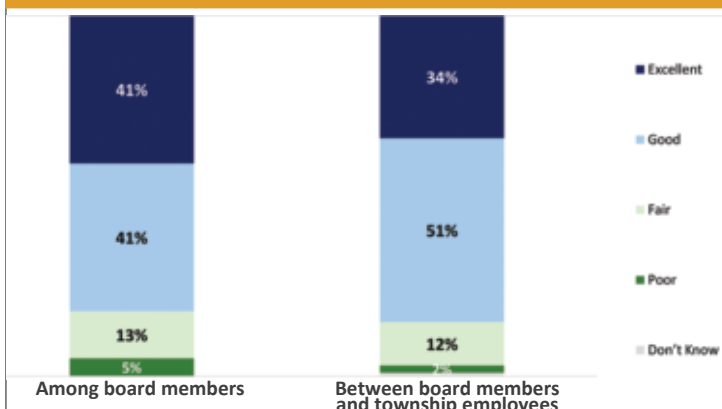
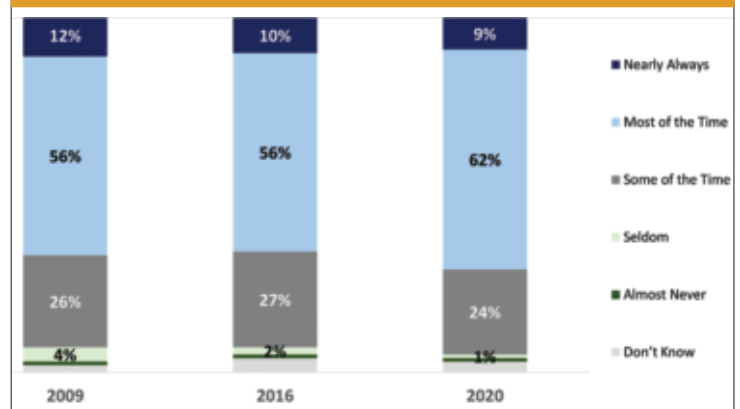


FIGURE 6: How much of the time do you think you can trust other local governments to do what is right? (2009-2020)





By fostering positive relationships, encouraging meaningful citizen engagement and protecting the integrity of public discourse, township leaders and communities can help reinforce the foundations of democracy close to home.

high, with 92% of township leaders statewide saying in 2022 they were “very confident” in their ability to administer an accurate election. Only 1% of townships reported being “not very confident” in their election accuracy.

Specifically, in the spring of 2022, the vast majority (84%) of township supervisors and clerks affirmed that final vote tallies or results, voting machines, and voter rolls would not be compromised in the November general election. That same year, 53% of township officials affirmed that their residents are very confident in local elections,

and only 5% said residents were not very or not at all confident. The MPPS plans to revisit election-related issues on the next spring survey, leading into the 2026 election cycle.

Helpful lessons, clear reminders

The MPPS survey results highlight local leaders’ sense of consistency and confidence in the durability of local democracy, but also reveal growing challenges. Township officials continue to place high trust in local institutions and demonstrate confidence in their ability to oversee fair elections and constructive civic engagement. However, declines in trust in residents, reports of harassment and mistrust in state government point to areas where democratic health is at risk.

Taken together, these findings suggest that while local democracy remains strong, it is not immune to the pressures affecting state and national politics, and the MPPS’ continued careful documentation of these trends is essential to remaining vigilant. By fostering positive relationships, encouraging meaningful citizen engagement and protecting the integrity of public discourse, township leaders and communities can help reinforce the foundations of democracy close to home.

As questions about the future of American democracy grow louder, the experiences of Michigan’s township officials offer both hopeful lessons and clear reminders of the vigilance required to sustain vibrant civic life, and that local township government is on the front lines of that defense.

Debra Horner and Stephanie Leiser, Center for Local, State, and Urban Policy, Gerald R. Ford School of Public Policy, University of Michigan

To learn more about the Michigan Public Policy Survey or read reports from past surveys, visit closup.umich.edu.

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The fiduciary role of a township board: More than watching the checkbook

Township boards have a responsibility that goes beyond approving bills or adopting budgets. As fiduciaries, board members must act in the best interest of the public. Their job is to protect resources and make decisions that support the township’s long-term success. This role is active. It requires discipline, attention to detail and leadership.

What it means to be a fiduciary

A fiduciary is someone legally required to act on behalf of others. Township board members serve in this role every time they vote on a policy, allocate funds or adopt a budget. They must consider what’s best for the entire community. That means setting aside personal opinions, ignoring political pressure and focusing on facts.

The board’s fiduciary duties cover a lot of ground. This includes creating a strategic plan, approving a budget, maintaining internal controls, reviewing audit results, overseeing staff appointments, tracking revenues and expenses, and making sure investments and policies align with township goals. These actions must be transparent, well-documented and made with the public’s interest in mind.

This is not just about financial decisions. It is also about ethics. Board members must build trust, promote open discussions and support decisions that serve the broader community. That includes asking tough questions and encouraging dissent when needed.

Fiduciary duty in action: What township boards should do

Fiduciary duty comes to life through how the board governs. It starts with the **duty of care**. Board members must stay informed, read the materials, ask hard questions and participate fully in meetings. This isn’t a ceremonial role. It requires curiosity, engagement and the discipline to challenge assumptions. The public expects thoughtful judgment based on solid data, not rubber-stamped decisions.

Next is **conflict of interest**. Transparency builds trust. If a board member has a personal or financial stake in a matter, they must disclose it early and clearly. Even the appearance of bias can damage public confidence. Fiduciary leadership means stepping back when needed and putting the township’s interests first.

The **duty to vote** is just as important. Elected officials are expected to take positions, not avoid them. Skipping difficult votes or staying silent sends the wrong message. Fiduciary oversight means being present, prepared and willing to decide—even when it’s uncomfortable or politically risky.

Finally, **fiscal responsibility** goes beyond balancing a budget. Every decision the board makes today affects the township’s long-term financial health. It means protecting public dollars from waste and investing in what truly matters.

That includes aligning spending with the strategic plan, supporting essential services, maintaining infrastructure, and driving transformational changes that strengthen the township. Responsible boards focus on sustainable choices that deliver long-term value. Spending should always support the future, not just patch today’s problems.

Leading with intention

Fiduciary responsibility is not just about saying yes or no to expenses. It means leading with intention. The board must set policy direction, adopt clear rules and stay focused on long-term goals. Every decision should support the township’s mission and protect the resources entrusted to you.

This responsibility shows up in several key ways. It starts with **engagement**—listening to the public, department heads, staff and outside experts. You don’t need to be the expert in everything, but you do need to seek out the right input.

It continues with **oversight**. You don’t manage departments, but you are responsible for making sure they operate effectively. Oversight means tracking progress, asking smart questions and holding individuals accountable.

Boards also **provide direction**. You set the priorities. Staff handles operations, but the board must guide where the township is going and what matters most. Without direction, budgeting and staffing become reactive and inconsistent.

Lastly, you **protect and allocate resources**. That means not just money, but staff capacity, tools, time and attention. Your job is to make sure the organization is equipped to succeed—not just to get by.

Boards that take fiduciary duty seriously build trust, improve services, and create a stronger, more stable future for the township.

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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Chesterfield Charter Township recognized for excellence in election administration

In recent years, state Election Law—and township clerk and election workers’ duties—have changed and expanded dramatically. Recognizing this, **Chesterfield Charter Township** (Macomb Co.) has made a concerted effort to ensure voter awareness and confidence in their local elections.

The township has been recognized for this exceptional service, commitment and adherence to best practices in election administration, earning a Certificate of Achievement in MTA’s prestigious “Township of Excellence” program. Townships that successfully meet the high-level program criteria may apply for the full “Township of Excellence” designation or seek a Certificate of Achievement in a specific area of township operations, including—in addition to election administration—financial stewardship, assessing and tax collection, and other service areas if provided, such as emergency services, and land use management and economic development.

“We were honored to learn that the township would be awarded the Certificate of Achievement in election administration, which serves as a strong signal to residents and stakeholders that Chesterfield Township is not only meeting expectations, but exceeding them,” said **Mason Brudzinski**, township elections coordinator.

Despite the increasing complexity of clerks’ role, “clerks continue to demonstrate resilience, navigating an ever-evolving landscape and embracing change—often without

formal recognition,” he continued. “Receiving a certificate that acknowledges we are operating above and beyond the traditional scope of our role is both meaningful and affirming. It reinforces that our efforts are not only impactful, but that we are maximizing the value we provide to the community.”

Engaging and adapting

In 2024, Chesterfield Charter Township’s Elections Department launched a comprehensive and forward-thinking initiative aimed at engaging constituents while adapting to the evolving electoral landscape. Recognizing that an informed electorate is fundamental to a successful election cycle, the township placed a dual emphasis on voter education and election security. This included the creation and distribution of a custom voter guide, designed specifically to empower residents with timely, clear information. The guide provided updates on legislative changes, outlined key election dates, included a detailed precinct map to help voters locate their polling places, and offered step-by-step instructions on properly completing and submitting ballots.

The guide also highlighted important procedural updates, such as the introduction of early voting, launch of the permanent mail ballot list, and revisions to military and overseas voter ballot procedures. These changes held particular significance in the township, which serves a large military and overseas voting population. The proactive outreach paid off: early voting accounted for approximately 25% of total voter turnout in 2024, underscoring the guide's effectiveness in promoting accessibility and participation.

The township has also made security a top priority and worked with the U.S. Department of Homeland Security to conduct a Security Assessment of Facilities and Elections to evaluate township election safeguards and emergency preparedness. After the assessment revealed several previously unrecognized vulnerabilities, Chesterfield Charter Township collaborated closely with local law enforcement to designate safe rooms at all polling locations. The township fire department also provided "Stop the Bleed" and Narcan administration training to all precinct chairpersons, equipping frontline election workers with vital emergency response skills. These initiatives were part of a broader partnership involving the township's executive leadership, public safety officials and county emergency management, culminating in the adoption of a formal emergency continuity of operations plan, designed to ensure election operations can continue smoothly amid disruptions ranging from power outages to active shooter incidents.

"While these measures may seem extensive, the increasingly complex and high-risk environment surrounding election administration demands a high level of readiness," Brudzinski said. "Chesterfield Township's efforts in 2024 clearly demonstrate a strong commitment to safeguarding not only the integrity of the electoral process but also the safety and empowerment of its residents, poll workers and election staff."

Reinforcing credibility, building trust

Brudzinski encouraged all townships to explore applying for the "Township of Excellence" program, which "reinforces credibility and builds trust with residents and stakeholders," he said. "Having MTA recognize a township's achievements publicly demonstrates that the community is meeting high standards and continuously striving for improvement. This recognition is especially impactful in critical service areas such as elections and emergency management, where transparency and reliability are essential.

"Even if a township does not initially meet all the requirements, actively working toward the various certificates—and ultimately the full 'Township of Excellence' designation—can reveal areas for improvement. This process helps shape more focused, effective goals that drive growth, strengthen governance and improve service delivery across all departments."

Become a 'Township of Excellence'

MTA created the "Township of Excellence" designation program to recognize those townships that go above and beyond in their services to their residents, and that are governed by a township board that embraces best practices and acts strategically to deliver quality programs and services to accomplish community-driven goals.



This program isn't a competition—townships aren't competing against other townships. The board is competing against itself, challenging their township to serve residents in the best possible way.

To qualify as a Township of Excellence, an applicant township must demonstrate superior processes and outcomes in governance, along with adherence to best practices involving its statutory duties and excellence in local services (if provided by the township), in the following categories:

- Financial stewardship
- Assessing
- Tax collection
- Election administration
- Emergency services
- Land use management and economic development
- Transportation
- Utilities
- Cemeteries

Remember—**ALL** townships are eligible to apply for this rewarding designation. You do not have to provide all of the service categories, and may apply based on the services that you *do* offer. A township may apply for the full designation as a Township of Excellence, or for a Certificate of Achievement for one or more individual sections.

The process is rigorous and challenging—and absolutely worth it. When a township is named a Township of Excellence, not only will the township receive a distinguished honor, but this designation helps create an identity and sense of community pride for residents and business leaders.

If a township submits an application for a full designation, but does not meet the criteria for all of them, the township has the option to receive the Certificate of Achievement for the section(s) it has completed. A township may work toward a full designation within a township term by applying for one or more sections at a time.

Townships must reapply for each township term in which they wish to receive an award. If documentation from a previous application is still current, that documentation does not need to be resubmitted.

Learn more about MTA's Township of Excellence designation program, including past recipients and complete program requirements, at michigantownships.org (under "About").

upcoming MTA workshops

REGISTRATION INFORMATION

Three timely topics over two days in one great location

MTA can offer insights into your role on (and with) the board, techniques for improving group decision-making and a better understanding of your township's authority in serving your residents. Join us at the **Bavarian Inn Lodge** in **Frankenmuth** this **January** for one (or all!) of the courses described below:

Township Board Roles & Relationships

Jan. 13, 8:30 a.m. to noon (Includes continental breakfast)

Examine your role as a board member and how you fit into the board as a whole. Discuss the roles of watchdog, supporter, planner, communicator and manager, as well as the relationships among board members, appointed and elected officials, and the board with the community. Identify the fundamentals of leadership and the ethical standards specific to public servants. *TGA course B-101; 4 credits*

How Boards Make Decisions Jan. 13, 1 to 4:30 p.m.

(Includes lunch served at noon) Maximize the effectiveness of group decisions and learn how "knowledge-based" governance will guide your board to make informed choices with improved outcomes (and less headaches). This class challenges "old ways of thinking" and offers a refreshing look at the decision-making process to help meld various viewpoints into a consensus decision that everyone is more likely to support. *TGA course B-102; 4 credits*

At Your Service: Meeting Township Needs Jan. 14, 9 a.m. to 4 p.m.

(Includes continental breakfast & lunch) Explore the role, authority and legal requirements of the township board in providing services for your residents. Review funding options as well as the board's responsibility in assuring that the risk is properly managed. Learn techniques for evaluating whether your township's services are effectively serving your community and what considerations should be made to ensure future viability. *TGA course F-101; 6 credits*



All are welcome to attend these courses, which are part of MTA's **Township Governance Academy (TGA)** curriculum. You don't have to be enrolled in TGA to attend. If you enroll within six months of class, credit will be applied retroactively. **What's TGA?** These confidence-building courses enhance your leadership skills and motivate you to take on the challenges unique to those serving as a local leader. Regardless of your position in the township or amount of experience, TGA will move you to a higher level of performance and make your service to your community more effective—and more rewarding. Learn more online at bit.ly/MTA-TGA

Winter Academy Registration Form

Township _____ County _____

Name _____ Title _____

Email _____

Which class(es) will you attend: Roles Decisions Service

Payment options

Invoice my township (members only)

Check enclosed (payable to MTA)

Charge to: (circle one) MasterCard VISA

Card # _____ Expiration Date _____

Print Cardholder's Name _____ CSV (3-digit code) _____

Signature _____

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

	Early-bird rate* Ends Dec. 22	Late rate* Begins Dec. 23
Individual course rates		
Board Roles	\$100/attendee	\$150/attendee
Board Decisions	\$100/attendee	\$150/attendee
At Your Service	\$125/attendee	\$175/attendee

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

Package discounts (apply only if same registrant attends multiple courses)

Save \$50 when registering for **two courses**

Save \$75 when registering for **all three courses**

Payment worksheet

\$ _____ (Rate*) **Board Roles**

\$ _____ (Rate*) **Board Decisions**

\$ _____ (Rate*) **At Your Service**

\$ - _____ **Subtract package discount (if applicable)**

\$ _____ **Total amount due**



Send completed registration form to MTA, P.O. Box 80078, Lansing, MI 48908-0078, fax to: (517) 321-8908 or email rebecca@michigantownships.org Need event registration assistance? Call (517) 321-6467, ext. 226. For other event-related questions, call (517) 321-6467, ext. 234 or email education@michigantownships.org.

MTA's 2026 Board of Review Training

Register online at bit.ly/twptraining



MTA offers both in-person and online *Board of Review Training*. We've got advanced training, too! Whether you need to satisfy the biennial training requirement OR are ready to move beyond the mandate, we've got you covered. Every participant will receive comprehensive handouts and resource materials, including samples, updated forms and bulletins, as well as guidance and information created specifically for the board of review. For details, visit www.mta.events.

PA 660 Required Training for Board of Review Members (Approved by the STC, meets the biennial training requirement)

Every board of review member (and alternate) **must** complete this State Tax Commission-approved training at least once every two years. You'll get an overview of the board's role and statutory authority, review key items for 2026 and more. Check-in and lunch begin at 11 a.m. and sessions are held from noon to 4 p.m.

Dates and locations for our in-person training:

- | | |
|--|--|
| Feb. 3: Morris Lawrence Building at WCC, Ann Arbor | Feb. 12: M-TEC at LCC West Campus, Lansing |
| Feb. 4: Bavarian Inn Lodge, Frankenmuth | Feb. 17: Island Resort, Harris |
| Feb. 5: Eagle Pointe Plaza, Hale | Feb. 18: Treetops Resort, Gaylord |
| Feb. 10: Evergreen Resort, Cadillac | Feb. 23: Fetzer Center at WMU, Kalamazoo |
| Feb. 11: Soaring Eagle, Mt. Pleasant | Feb. 24: Delta Hotel, Muskegon |

Prefer online training? Choose from live Zoom options:

- Feb. 6: 1 to 5 p.m. Feb. 19: 4 to 8 p.m. Feb. 25: 9 a.m. to 1 p.m.

Online participants **must** keep their cameras on for the full duration of class and complete a quiz at the end of to receive certification.

MTA's Board of Review Guide:

In-person attendees may purchase the 2026 edition for the discounted on-site rate of \$37.40/book. Books will be distributed at check-in.

Online registrants pay \$44* (includes shipping & handling)
*Member rate only; non-members, call for rates.

Advanced Board of Review Training (For those who've already met the biennial training requirement; this class does NOT meet the STC's biennial training requirement)

Already met the mandate for this term? MTA's advanced class is designed to meet you where you're at in your learning curve. We'll take you beyond the basics exploring potential pitfalls, common trouble-spots, hot topics and other issues encountered by boards of review. You'll walk away with critical insights, even if you've been on the board of review for years! Check-in and lunch begin at 11 a.m. and sessions are held from noon to 4 p.m.

Dates and locations for in-person training include:

- Feb. 12: M-TEC at LCC West Campus, Lansing
Feb. 18: Treetops Resort, Gaylord

Prefer online training? Attend live on Zoom Feb. 26: 1-5 p.m.

Uncertain which class you need?

Scenario—if you:	Training—then you must:
Are newly appointed	Complete training before acting at any board of review meeting.
Were reappointed and completed training in Jan./Feb. 2024	Complete PA 660 Required Training in Jan./Feb. 2026.
Were reappointed and completed training in Jan./Feb. 2025	Complete PA 660 Required Training in Jan./Feb. 2027; so this year you could attend MTA's Advanced Training.
Completed training mid-year 2024	Must complete PA 660 Required Training by 2 year date on certificate. Consider Jan./Feb. 2026 to get on biennial cycle (mid-year training is limited).
Completed training mid-year 2025	Must complete PA 660 Required Training by 2 year date on certificate in 2027; so this year you could attend MTA's Advanced Training.

Board of Review Training Registration Form

Must include which session EACH person will attend.

Township & County _____

Name & Title _____ Email (required for online training) _____
 Attending: PA 660 Required Training OR Advanced Training
 Add a book: Yes No

Name & Title _____ Email (required for online training) _____
 Attending: PA 660 Required Training OR Advanced Training
 Add a book: Yes No

Name & Title _____ Email (required for online training) _____
 Attending: PA 660 Required Training OR Advanced Training
 Add a book: Yes No

Confirmations, including location details and/or online instructions will be sent via email. To add or update an email, contact MTA at (517) 321-6467, ext. 253 or email database@michigantownships.org.

Payment Options		
<input type="checkbox"/> Check enclosed (payable to MTA)	OR	<input type="checkbox"/> Invoice my township (members only)
<input type="checkbox"/> Charge to: (circle one) MasterCard	VISA	
Card # _____	CSV (3-digit code) _____	Expires _____
Print Card Holder's Name _____		Signature _____

Choose your training, date and method of participation:

PA 660 Required Training

- | | |
|--|---|
| <input type="checkbox"/> Feb. 3: Ann Arbor | <input type="checkbox"/> Feb. 17: Harris |
| <input type="checkbox"/> Feb. 4: Frankenmuth | <input type="checkbox"/> Feb. 18: Gaylord |
| <input type="checkbox"/> Feb. 5: Hale | <input type="checkbox"/> Feb. 19: Online via Zoom |
| <input type="checkbox"/> Feb. 6: Online via Zoom | <input type="checkbox"/> Feb. 23: Kalamazoo |
| <input type="checkbox"/> Feb. 10: Cadillac | <input type="checkbox"/> Feb. 24: Muskegon |
| <input type="checkbox"/> Feb. 11: Mt. Pleasant | <input type="checkbox"/> Feb. 25: Online via Zoom |
| <input type="checkbox"/> Feb. 12: Lansing | |

Advanced Training

- | | |
|---|---|
| <input type="checkbox"/> Feb. 12: Lansing | <input type="checkbox"/> Feb. 26: Online via Zoom |
| <input type="checkbox"/> Feb. 18: Gaylord | |

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

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

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

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

____ (# of books) x \$ _____ (rate) = \$ _____

AMOUNT ENCLOSED = \$ _____

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



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

aroundthestate

townships in the spotlight



Tyrone Township

Tyrone Township (Livingston Co.) was first settled in 1834 by individuals from upstate New York, drawn by the area's agricultural potential focusing on grains, dairy, sheep and apples. The first school was established in 1838, followed by a church in 1844 and postal services in 1852. Historically, a major Native American trail called the Shiawassee Trail crossed through Tyrone Township as a connection from the Detroit River northwest to the Shiawassee County community of Shiawassee town. Today, the township is a charming rural community with rolling hills, lakes and green spaces, and is home to about 12,000 residents.

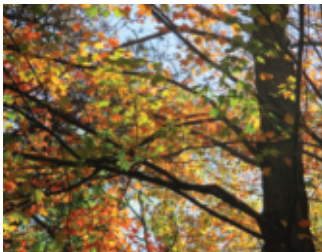


Named after County Tyrone in northern Ireland, the township was officially established in 1887, with the first community town house built the same year. Embodying a sense of togetherness for the community, the town house was a place to gather, conduct business and hold elections. For the past several years, the Tyrone Township Historical Society has worked on restoration efforts for the historic town house. Designated in 1980 as a historic site by the state of Michigan, the building was relocated in June 2023. Building repairs were

needed before it could reopen to the public. The project and repairs have been funded through the historical society, the township, local foundations, grants, a brick walkway fundraiser, and support from volunteers, businesses and residents.

The building has a new roof, insulation, a new heating and cooling system, proper ventilation, new paint, new electrical throughout, proper grading and erosion control and restored windows, and mold has been remediated. The town house's new front porch, brick walkway, exterior paint, accessible ramp and signage sharing the building's story help to complete the restoration.

The historical society has also hosted Pioneer Day at the township hall for the past three years to teach the public the historical significance and history of Tyrone Township. The event features food, music, antique car rides, artisan vendors, historic demonstrations, activities for kids, and more.



Prevent Water Damage

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With winter comes the increased risk of freezing pipes and water damage.

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