



# Who Can Do What ... For Clerk and Election Duties

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*Tips to “Lighten the Load” for Township Clerks*



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# Introduction

The office of township clerk has always been an important one with a wide variety of statutory duties, not the least of which is administering elections for the township.

The variety of duties—and often exaggerated expectations—for the office of clerk have long meant that the clerk was expected to be capable in multiple areas, including even ones that are not statutory duties of the office.

For many clerks, it was rewarding work and, because they viewed it as a public service, they accepted salaries that would not have competed with pay for the same levels of responsibility in the private sector. Many clerks have been “super clerks” getting it all done simply because the rest of the board took it for granted. But that is no longer the case.

While the statutory duties of the office of clerk—including recordkeeping, accounting and financial reporting—have expanded over the years with new laws and requirements that impact even the smallest townships, the recent changes in different aspects of Election Law have radically changed the office of clerk in a way not experienced before.

With generational changes, clerks have been retiring in greater numbers. And many more are simply leaving because they cannot continue with the ever-increasing levels of responsibility at lower pay than private sector jobs or which interfere with family responsibilities. Experienced clerks are leaving township office in unprecedented numbers, and new clerks may not want to take on everything that the former clerk did (or put up with), especially things that are not duties of the office of clerk.

In reality, no one wakes up in the morning and automatically knows how to be a township board member, let alone how to be a township clerk. Nothing about township government is intuitive—it is all directed by what the law says townships and township officials must or may do. Even having similar experience in a private sector position, like accounting, is helpful, but still not a full understanding of what governmental fund accounting involves or the role of the clerk in it.

And most people who come to township office have skills or expertise in some areas, but not in others. An individual who is interested in being elected or appointed to the office of clerk might be great at drafting minutes and keeping records but cannot handle numbers—or vice versa. Or a person might agree to help by being appointed to fill a clerk vacancy (nothing can be paid if there is no clerk and no deputy clerk) but has no interest in doing specific clerk functions beyond serving in the clerk’s board member capacity.

There is no point trying to ram a square peg into a round hole; ultimately the whole township board is responsible for seeing that the statutory duties of all of the offices get done properly for the township, regardless of the board members’ skills or lack of.

This fact sheet is intended to help a township board understand some options for helping current and new clerks—and the township itself—succeed by working with what resources the township can provide for a person willing to hold the clerk’s office, including having others do different aspects of the statutory duties of the office of clerk, as well as balancing expectations for the clerk to do “additional, non-statutory duties.”

# 1. What Does “Statutory Duty” Mean?

**Note:** The following information applies to all townships, regardless of general law or charter township status, and includes all offices with statutory duties, including a superintendent/manager in a charter township. We are focusing on the office of clerk, and specifically the non-election and election duties of the clerk that could be performed by someone other than the clerk or deputy clerk, if authorized by the board. The statutory duties discussed here are used as common examples.

The main duty of a township board member is to serve on the township board. But the statutes also assign various administrative (non-policymaking) duties to three of the four township board offices.

The word “duty” is not used lightly.

MCL 750.478 provides that any public officer who willfully neglects to perform a statutory duty, “where no special provision shall have been made for the punishment of such delinquency,” is guilty of a misdemeanor punishable by imprisonment for not more than one year or a fine of not more than \$1,000.

And at least one court opinion has stated that a township board cannot unduly restrict a board member from performing their statutory duties.

But even a quick look at the statutory duties of the office of clerk should give anyone pause to consider whether he or she knows what those duties involve or has experience to perform them.

While township accounting might historically have involved recording a few checks and bank deposits a month, today it commonly involves hundreds of transactions, year-to-date tracking with state-mandated chart of account numbers, and electronic federal payroll reporting and withholding procedures that incur rolling fines if not done properly. And that’s only one aspect of day-to-day administration and management for townships in the modern world.

When a township board office has a statutory duty to perform an administrative function for a township, the officeholder does not “own” the duty—you “owe” the duty to see that the function is performed properly for the township.

Many board members focus their attention and skills on performing the administrative duties of their office. Other board members choose to emphasize their role as local legislator and policymaker at board meetings, relying on deputies and employees to handle administrative duties. And those are personal decisions that board officeholders may make, working with the township board, with considerations of the staff and resources the township has to function.

At the very least, the officeholder has a responsibility to see that the duties of his or her office get done, and that may include working with the board to have the job done by others, including the official’s deputy, other township staff or outsourcing, under the officeholder’s oversight. Depending on the statute that assigns the duty, there may be limitations on who may perform it. For example, mandated financial internal controls would prevent the treasurer from performing the clerk’s accounting functions. And only the clerk/deputy clerk or treasurer/deputy treasurer can sign for their respective positions on checks or other payments.

Whether an official is overwhelmed by a complicated function or the volume of responsibilities that come particularly with being the clerk—or is refusing to do the function properly or at all—there may be times when a township board may need to step in and provide other options for performing that function, after

consulting with its legal counsel, liability insurance carrier, auditor or applicable state agency for specific guidance on what a board may or may not do depending on the seriousness of the situation.

Ultimately, the township is responsible for its affairs and functions, and the township board has the fiduciary responsibility to see that the township meets its legal obligations, complies with laws and regulations, and avoids waste.

## 2. Statutory Duties of Office of Clerk:

Many of the statutory duties of the office of clerk may instead be done by someone other than the clerk.

And many things people think are statutory duties of the clerk are not really and could be done by others—or the clerk could receive “additional, non-statutory duty” compensation (*outside of the salary resolution, but still by payroll*) for doing them:

### **A. Statutory Duties of Clerk:**

- **Township Board Member:**
  - Same legislative and administrative responsibilities as all other board members, including duty to participate and vote (clerk is not simply the “secretary” to the board)
  - Responsible for the drafting and maintenance of township board meeting minutes
  - Notifies township board members of special township board meetings
  - Responsible for township board meeting notices
- **Records:**
  - Maintains custody of all township records not assigned by law to another board office
  - Keeps the township “oath book” (oath slips must be filed with clerk)
  - Responsible for maintenance of township “ordinance book” (ordinances, including the zoning ordinance, must be filed with clerk)
  - Receives and delivers tax certificates (often L-4029) of taxing entities to supervisor for Summer Tax Bill and Winter Tax Bill
- **Accounting:**
  - Accounts for all township funds.
  - Monthly reconciles general ledger against treasurer’s banking ledger, receipts and deposits (*required by MI Treasury Accounting Procedures Manual*)
  - Prepares financial reports for the township board:
    - At least monthly balance sheet by fund (*best practice per MI Treasury APM*)
    - At least monthly check report
    - At least quarterly revenue and expenditure report (*required per MI Treasury APM; in a charter township, MCL 42.29 requires supervisor or superintendent to do quarterly*)
    - Provides information to assist in development of budget, at least for clerk’s area of responsibility (“clerk’s department, elections department”)
- **Payroll and Payables:**
  - Initiates and signs all payments leaving township (except for current year tax collection disbursement account). ONLY clerk or deputy clerk can sign payments (checks/electronic) for the “clerk’s side.” ONLY treasurer or deputy treasurer can sign payments for the “treasurer’s side.” Someone else may do preparation of payments.
  - Unless records are assigned by law to another office, the clerk would maintain or oversee maintenance of personnel, payroll and payables records. (*In a charter township, the supervisor or superintendent would do as “personnel director” duties under MCL 42.10(n)*)

- **Elections:**

- Township “department head” for elections (budgeting and preparation for equipment, software, training, internal staffing, etc.)
- Chairs the township Election Commission, which appoints Election Inspectors and conducts specific other pre-election functions.
- Voter Registration (done year ’round, including specific hours during 14-days prior to an election, Early Voting Days, and Election Day)
- Qualified Voter File maintenance and updating
- Candidate and Local Proposal Petition Filings
- Publishing and Posting Election Notices
- Absent Voter Process—List, Applications and Ballots
- Military and Overseas Voters (MOVE)
- Ballot Proofing
- Preparation and Programming of Election Equipment (Electronic Pollbook; working with Election Commission on equipment for Preliminary and Public Tabulation Accuracy Tests)
- Election Day Issues (including Early Voting Days)
- Closing the Polls/Precinct Canvass

**B. NOT Statutory Duties of Clerk:** *(clerk could agree to do as additional, non-statutory duty)*

- Serving as Freedom of Information Act Coordinator
- Drafting all resolutions, ordinances or policies for board *(usually those functions require legal drafting or at a minimum at least review by township attorney)*
- Holding specific non-election related “office hours”
- Being office manager or other township “job description”
- Serving as “recording secretary,” drafting minutes or handling notice for other township boards and commissions, such as the board of review, planning commission, zoning board of appeals
- Employee personnel/HR functions
- Handling billing functions
- Serving as Cemetery Sexton/Manager, including selling plots, scheduling grave openings, maintenance—per individual township’s job description/expectations
- Working as an Election Inspector *(ONLY if, as chairperson of Election Commission, appointing self under emergency situation prior to Election Day, MCL 168.674(5). Note that the township Election Commission cannot assign “additional duties”—only the township board may (MCL 15.183(4)(c)), but board has no authority to appoint election inspectors.)*

### 3. Additional, Non-Statutory Duties of Township Board Members

#### Q. Can a township board member be hired to also work as a township employee?

Yes, but only if the township board votes to authorize them to do an employee job description as an “additional duty.” Michigan law allows township boards to assign additional, non-statutory duties to township board members and to authorize payment for those services, as the township board deems reasonable. (MCL41.96)

But it is an exception to a law that prohibits it.

The Incompatible Public Offices Act, Public Act 566 of 1978 (MCL 15.181, et seq.), states that a public officer shall not hold two or more incompatible offices at the same time. (MCL 15.182)

“Incompatible offices” are public offices held by a public official that, when the official is performing the duties of any of the public offices held by the official, result in: 1) the subordination of one public officer to another; 2) the supervision of one public office by another; or 3) a breach of duty of public office. (MCL 15.181(b)) Since the township board is the employer, any employment position with the township would result in that position being subordinate to and under the supervision of the township board.

But the Act does provide an exception to that prohibition, in theory recognizing that some areas may not have ready employee candidates for important township jobs. There are limits:

In a township of 40,000 *or more* in population, a township board member cannot serve in any employment position, including emergency medical services personnel, fire fighter or police officer of any sort, or as an additional duty.

If the township is *under* 40,000 in population, a township board member may then serve, with or without compensation, in an emergency medical services position (MCL 15.183(4)(a)), or as a firefighter, police chief, fire chief, police officer, or public safety officer in that township, as long as they are not a person who negotiates a collective bargaining agreement with the township on behalf of the firefighters, police chiefs, fire chiefs, police officers, or public safety officers (MCL 15.183(4)(b)).

And the township board (*and only the township board*) in a township *under* 40,000 in population may vote to authorize a board member to perform, with or without compensation, **additional services** for the township that would otherwise be incompatible (MCL 15.183(4)(c)).

But the key word is “may.” The board is under no obligation to give a board member additional duties. Especially with the start of a new term, the composition of the township board may change, and some boards do not believe it is appropriate for board members to also work for the township.

A township board member is not prohibited from voting to assign him- or herself additional duties or to establish the compensation for the additional duties (*Burton Township v Speck*, 1 Mich. App. 339, 1965). But a board member seeking additional duties may want to evaluate the appropriateness of voting on the question. Note that, in a charter township, a board member may abstain only if the other members present unanimously vote to allow him or her to abstain. (MCL 42.7(6))

## Q. How is a township board member compensated for these additional services?

A township supervisor, clerk or treasurer may only be compensated for the statutory duties of his or her office through the salary of that office. The trustee position may be compensated by salary, by per diem or per meeting payments, or by a combination of salary and per diem/per meeting payments.

The laws state that a township official may serve in an additional, non-statutory duty position with or without compensation; no statute requires that a township official be compensated for additional services. However, because additional services must, by definition, be outside the statutory duties of an official's office, the salary of the office does not cover those additional services. A township board may authorize a township official to be compensated for performing additional services.

The additional duties should be specified by the board in a job description, and the compensation should be established and authorized before the additional duties are performed. ***The compensation should not be included in the salary stated in the salary resolution. Why? Because they are two very different forms of compensation:***

For example, if a township board votes to authorize a clerk to serve as the FOIA Coordinator, with the clerk's agreement:

1) Salary of the Office: The salary of the office of clerk must be a fixed amount. The salary cannot be decreased during the four-year term of office unless the officeholder agrees in writing to the reduction in salary and diminishing of statutory duties. If the township board establishes the board salaries, the salary resolution is subject to petition for referendum. If the township holds an annual meeting of the electors, the clerk salary is subject to annual meeting of the electors approval. If the township has a salary compensation commission, the clerk salary is subject to the commission's determination. Township board salaries are not subject to minimum wage or hour requirements and there is no overtime pay.

2) Compensation for a Township "Job" (an Additional Duty): The compensation of the FOIA Coordinator position may be a salary or an hourly wage. It may be adjusted by the township board to reflect pay increases or decreases, years of service, bonuses, merit increases, or number of hours worked. The compensation given to a township board member who is performing an additional duty is not subject to annual meeting of the electors or salary compensation commission approval. It is not subject to referendum. If the township board member leaves office or the board removes the authorization to perform the additional duty, he or she is not eligible for unemployment insurance for those duties (because they are additional duties of an elective office).

Note that a township board member is not given an additional duty permanently. An additional duty can only be held by the term—the authority to hold that job ends with the township term. Every time even a long-serving board member runs for reelection, they would still need to have the board agree to “give them that job back”—if the board wants to.

But a township board is under no obligation to give you additional duties or give them “back” year after year.

## 4. Options to Help “Lighten the Load” on Clerks:

### A. Spread the Non-Election Clerk Duties:

#### “Someone Else” Can Perform Many Functions of the Clerk’s Department:

This concept applies to any of the three board offices that have statutory administrative duties—supervisor, clerk and treasurer. In many townships, a person holding the office of supervisor, clerk or treasurer prefers to concentrate on his or her legislative board duties and take a department head approach to having staff to perform the day-to-day administrative functions. Other supervisors, clerks or treasurers prefer to take a hands-on approach to their administrative duties. Ultimately, the township board must balance the available skills and resources of both board members and staff, with the real-life challenges of costs and compliance for their regulated functions.

Regarding the clerk’s duties, for example, the accounting, payables and especially payroll functions are very complicated and time-sensitive and have the potential to subject the township to fines and penalties for non-compliance. The clerk has the responsibility to see that these administrative functions are performed, but the board still has the overall responsibility and liability for the township’s funds and financial obligations.

For example, it may be an option for a township board to use “someone else” (someone other than the clerk), such as other township officials or employees, or a third-party company to handle certain clerk statutory duties, such as accounting, payables and payroll processing (although neither the treasurer nor deputy treasurer can be the person preparing the checks because of the segregation of financial duties required by the Michigan Department of Treasury). The clerk could perform the duties of the office by overseeing other staff or the outsourcing of the accounting, payable and payroll administration function to a third-party company.

Note that the clerk would still sign the checks/payments. That duty can only be performed by the clerk or deputy clerk. And only the treasurer or deputy treasurer can sign any payments for the “treasurer’s “side.”

It’s important to note that arranging to have someone other than the clerk perform the payables or payroll functions is not to say that a township board can simply reduce the salary of the office of clerk as a result. The person who holds the office of clerk would have to agree in writing to reduce the salary of the office for that to happen unless the salary of the office is reduced effective with the start of a new township term.

A board member who is reluctant to allow someone else to perform a statutory duty of their office is often concerned about losing their salary. Because the salary of a board office cannot be reduced during the term of office without the official’s written agreement, the officeholder will still be entitled to the salary of the office, whether they actually perform the duties of the office or allow someone else to perform them.

It can be expensive, because the board is likely also paying the “someone else” to perform those duties, but it is one way to at least minimize mounting penalties from late payroll reporting or reduce the stress on a very busy or overwhelmed elected official, for example.

There are still some statutory duties that **cannot** be performed by anyone other than the clerk and his or her deputy, such as check-signing.

## B. Emergency Situations:

Note that MCL 41.58 does provide that: “If, because of disabilities, the incumbent in a township office **and** the incumbent’s deputy are **unable to perform** the duties of their offices, the township board may make a temporary appointment of a suitable person to discharge the duties of the incumbent’s office. The person so appointed shall take the oath of office or give bond as required by law and shall continue to discharge such duties until the office is filled by election or permanent appointment or until the disability of the incumbent or the incumbent’s deputy is removed.”

MTA understands that to include the check-signing duties of the clerk or treasurer, depending on the office involved.

But also note that “disabilities” do not include simply being unavailable (AGO O-3629 of 1945-46) or having resigned (*the clerk is then no longer holding office as the “incumbent”*). Instead, think of the unfortunate situation in which a clerk and deputy clerk might both have been injured in a car accident and literally unable to perform, for example. So this is different from the “someone else” approach.

## C. Spread the Election Duties:

Even in “normal” times, a clerk can take a “department head” approach to Election Duties, if the clerk and the township board can agree to it. The township board’s approval would be needed to provide appropriate staff, such as a deputy clerk authorized to be more than a “substitute-only” deputy, or to provide one or more Election Assistants (with legal authority to do clerk election duties, not simply clerical office staff). In this way they could work alongside or instead of the clerk to perform some or most of the Election Administration duties of the clerk.

**Note that the terms “Election Assistant” and “Elections Clerk” are not generic job titles for anyone helping out in the clerk’s department. They are specific titles provided in the Election Law for specific situations. And there is no statutory position of “Election Specialist” at the local level—it is our understanding that this may be a generic job title reflecting commonly accepted job-naming practices.**

### Clerk Election Accreditation Training:

#### Clerk Initial Training:

All new clerks must complete the **Election Officials’ Training Accreditation** within six months of the date of an election to be able to administer the election. ([MCL 168.31](#)) According to the Bureau of Elections, “This course is not required before conducting an election for the first time but should be completed as able to do so.”

Clerks that are already certified only need to meet the mandatory continuing education requirements (see below).

While it was previously required to be taken **in-person** only, the **Online Election Officials’ Training Accreditation** has been created by the BOE to fulfill the requirements under the Election Law for the clerk to receive initial accreditation. A clerk must also pass the Online Accreditation Exam and receive a certificate of Accreditation Certification. The BOE 1-day in-person course replaces the 2-day course and will be offered only on a very limited basis.

While clerks are **required** by MCLs [168.31](#) and [168.33](#) to receive initial accreditation and take continuing education, the BOE **encourages** all deputies and election administrators (including “Election Assistants”) to complete the curriculum as well.

#### Clerk Continuing Education:

Each township clerk is also required to complete the BOE continuing election training at least once every two years to maintain accreditation as a clerk. This training is provided by the BOE to clerks at no charge to the clerk or township. ([MCL 168.33](#))

After a clerk receives their initial accreditation, any additional materials in the BOE e-Learning Center that they complete will count towards the clerk’s requirement for continuing education.

## **Training “Someone Else” to Do Election Duties**

At the current time, per the BOE, the only individuals that are required to complete the Accreditation Training are clerks. While clerks are **required** by MCLs 168.31 and 168.33 to receive initial accreditation and take continuing education, the BOE **encourages** all deputies and Election Assistants to complete the accreditation curriculum as well.

Per the BOE, an Election Assistant will only need to complete the “QVF Basic User” curriculum for initial access to QVF. If they need complete QVF access, they will also need to complete the full “QVF Basic to Complete” training. There are no other required trainings in eLearning at this time for Election Assistants.

### **1. Deputy clerk:**

While every township clerk has a deputy clerk with the same statutory authority as the clerk, except for voting or sitting on the township board, without any additional authorization by the township board, the deputy clerk acts only as a substitute in the absence, death, disability, or recall of the clerk. For a deputy clerk to act alongside the clerk, the township board would have to specifically authorize that deputy clerk to do so—and that can vary depending on the hours or pay authorized.

**Training:** If a deputy clerk is expected by the board and the clerk to assist the clerk in performing all or most of the clerk’s election duties, it is strongly recommended that the deputy clerk should also have the same Bureau of Elections **Election Official’s Training and Accreditation** as the clerk.

### **2. Election Assistants:**

The Election Law provides that a clerk may appoint a number of Election Assistants as may be necessary to carry out the general provisions of the Election Law. If doing so, the clerk must consider an application for the appointment of an Election Assistant without regard to age, socioeconomic status, sex, race, national origin, religion, political affiliation or any disability the applicant may have.

An Election Assistant must take the oath of office, which must be filed in the Township clerk’s office, and must be properly instructed by Township clerk in the duties the assistant is assigned to perform (see *below*).

A township clerk has no authority to unilaterally “hire” township employees. An Election Assistant may receive compensation only if authorized, and at the level authorized, by the township board. (MCL 168.29)

Election Assistants appointed under MCL 168.29 possess only the authority “to carry out the general provisions of the election law” assigned to them by the clerk. There is no case law on what those provisions include, with only Attorney General Opinion 6972 of 1998 specifically stating that Election Assistants could be appointed to assist a clerk “in taking voter registrations.”

It is clear that an Election Assistant cannot do any NON-election clerk duties and is not an “additional” deputy clerk. So, an Election Assistant cannot substitute for the clerk at a township board meeting or to provide a signature where the clerk’s signature is required (on checks or contracts, for example).

Clerk Election Administration functions that likely could be done by a deputy clerk or an Election Assistant, include *(and possibly are not limited to)*:

- Voter Registration (done year 'round, including specific hours during 14-days prior to an election, Early Voting Days, and Election Day)
- Qualified Voter File maintenance and updating
- Candidate and Local Proposal Petition Filings
- Publishing and Posting Election Notices
- Absent Voter Process—List, Applications and Ballots
- Military and Overseas Voters (MOVE)
- Ballot Proofing
- Preparation and Programming of Election Equipment (Electronic Pollbook; working with Election Commission on equipment for Preliminary and Public Tabulation Accuracy Tests)
- Election Day Issues (including Early Voting Days)
- Closing the Polls/Precinct Canvass

**Training:** While it is only required for the clerk, the BOE encourages all deputy clerks and Election Assistants to complete the accreditation curriculum as well.

Note that an Election Assistant will only need to complete the “QVF Basic User” curriculum for initial access to QVF. If they need complete QVF access, they will also need to complete the full “QVF Basic to Complete” training. There are no other required trainings in eLearning at this time for Election Assistants.

### **3. Elections Clerk:**

Again, this is actually a very specific title for a very specific situation—not a generic job description for anyone in the “clerk’s department.”

MCL 168.373 states: “**If neither the township clerk NOR any [read “the deputy”—township clerk can only have one at a time] deputy township clerk shall be available to perform** any necessary functions in connection with registrations, nominations or elections during the usual or required times for performing such functions, **the township board shall appoint some qualified person who is a registered elector of the township to perform such functions until such time as the clerk or a deputy resume their duties.** Any such person so appointed shall have all of the powers and authority of a deputy appointed by the clerk pertaining to registrations, nominations and elections.”

**Training:** Because this section of the law anticipates that neither the clerk or deputy clerk are available to perform the election duties—and the Elections Clerk does so “until such time as the clerk or deputy resume their duties”—this would typically be a situation in which both the clerk and deputy clerk are unable to perform (*illness, injury, unavoidable absence, etc.—speak to township’s attorney for specific guidance on when this option is appropriate*). And, because an Elections Clerk “has all powers and authority of a deputy clerk pertaining to registrations, nominations and elections,” it is strongly recommended that an Elections Clerk should also have the same Bureau of Elections **Election Official’s Training and Accreditation** as the clerk, or at a minimum, any BOE training required or recommended to perform specific functions, such as that needed for working in the QVF.

#### **4. Election Inspectors:**

Election Inspectors do not have authority outside of the polling places on Early Voting Days or Election Day. And they do not have election functions on other days. When working as an Election Inspector, they do not register voters.

But, as people who are trained and experienced in working elections, they may be considered to also serve as “Election Assistants” at other times or as an “Election Clerk” if it becomes necessary (per MCL 168.373, see above) to perform some or all of the township clerk’s statutory Election Administration duties.

**Training:** Note that **Election Inspector Training** is not the training needed for the clerk. If an Election Inspector is going to be an “Election Assistant” or “Election Clerk,” they have the same training requirements recommended or needed for those positions.

## 5. Township Clerk Election Compensation

MTA supports townships paying township clerks an appropriate salary of the office for their very important duties, especially election functions.

And we recognize that the greatly expanded election functions due to recent extensive amendments to the Election Law in a short period of time, as well as increasing numbers of elections being scheduled, even in what would normally have been considered in the past to be “off years,” means that all townships should review their lawful options for appropriate clerk’s compensation.

### **Clerk Election Pay or Reimbursement Rules Depend on the Office Held:**

***There are major differences between the laws that govern counties, cities, villages and townships—particularly regarding what a township board member can be paid and how that is set, as compared to the other units where, for example, a city or village clerk might not be elected/appointed, but is actually an employee, subject to entirely different laws regarding pay.***

In a township, the salary of the office of clerk as stated in the salary resolution for the office of clerk, is the ONLY compensation that a township clerk can receive for performing the **statutory** duties of the office of clerk. A township clerk cannot be paid extra, separate compensation, for any statutory duty of the office of clerk.

Administering elections is one of the primary statutory duties of a clerk. A township clerk is compensated for anything to do with the **clerk's statutory duty of election administration** through the salary of the office of clerk. So, a township clerk cannot be paid additionally, over and above the salary of the office, for administering an election (but the salary can be increased following the correct legal steps for the individual township). There is no extra payment to the clerk per election or election reimbursement.

If a clerk serves as an election inspector for an election (under limited circumstances per MCL 168.674(5)), then they would be an “election inspector” for those hours they serve on Election Day, and they would be paid what the township pays its election inspectors—BUT they cannot receive any other additional pay for their clerk’s statutory election duties.

So, regardless of how many elections or early voting/registration days a township clerk might have in a given year, the salary of the office stated in the salary resolution is the most that can be paid to a township clerk for holding the office of clerk and performing the statutory duties of the office.

***For this reason, MTA encourages townships to consider increasing the salary of the office of clerk to account for the recently increased voter registration and Early Voting duties of township clerks, if at all possible.***

See the MTA’s Compensation for Township Officials Members Webpage for more direction on the method your individual township can use to increase the salary of a Township Board office.

## 6. Election Costs that are Reimbursed to a Township:

Townships exist to conduct elections—it is one of the main three mandated functions that townships receive their general funding for (assessing, tax collecting and elections). So, the cost of elections is a “cost of doing business” for a township.

A township will be reimbursed for certain costs of conducting a few specific types of elections (NOT all elections), as directed by law. Note that the different reimbursement payments are restricted in how they can be used.

***Because those costs cannot include “extra” payments to a township clerk (compared to a city or village clerk—who are normally employees and paid under different laws from township clerks), it is very important for a township board to carefully consider setting the township clerk’s salary of the office at an appropriate level to pay for not only all the other statutory duties of the clerk’s office, but especially the significant time, training, knowledge, and responsibilities required of the clerk to provide election administration in service to your township, county and the state.***

**Q. May any reimbursed election cost payments be paid directly to the township clerk or other staff?**

**A.** No, none of the statutory reimbursement payments for election costs can be paid directly to a township clerk or other township election personnel.

**Q. May any statutory reimbursement payments for election costs be used as revenue sources in the budget for the already established township clerk salary or the pay for a deputy clerk or Election Assistants or Election Clerks?**

**A.** Probably not. There are, however, some distinctions in the statutes that authorize election reimbursements that vary the answer. But all of the statutes below, with the exception of MCL 168.642 regarding Village Special Elections, would fall under the following **BOE Information on Reimbursement for Costs Related to the Conduct of School Elections** because MCL 168.487 specifically applies to all but MCL 168.642:

**Bureau of Elections Information on Reimbursement for Costs Related to the Conduct of School Elections**

### **“Examples of Reimbursable Costs**

- Costs associated with the production of ballots.
- Rental charges for buildings used to establish polling places.
- The cost of supplies and postage.
- Fees for janitorial services.
- The cost of publishing close of registration and election notices.
- Travel and transportation expenses associated with the election.
- Fees for equipment rentals.
- Wages or per diem payments made to canvassers, precinct inspectors and temporary employees.

- Election overtime or extra compensation paid to regular employees or officials for handling the school district's election if it is the jurisdiction's standard practice to pay overtime or extra compensation to regular employees or officials for handling elections. (Such payments must be authorized as appropriate.) ***[\*MTA: Note that the laws are different for different jurisdictions, and "overtime" or "extra compensation" cannot apply to a township clerk because the salary of the office is the only compensation to be paid for statutory duties. A deputy clerk may be paid an hourly wage or salary, but neither the township clerk nor deputy clerk can be paid "overtime"—because they are holding "public office" 24/7/365.]***
- Any other miscellaneous expenses associated with the election.

#### **“Examples of Costs Which Are Not Reimbursable**

- Compensation paid to regular employees or officials (except as noted above with respect to “overtime” and “additional compensation”). ***[\*MTA: Note that the laws are different for different jurisdictions, and "overtime" or "additional compensation" cannot apply to a township clerk because the salary of the office is the only compensation to be paid for statutory duties. Neither the township clerk nor deputy clerk can be paid "overtime"—because they are holding "public office" 24/7/365.]***
- The cost of new equipment (capital outlay).
- The cost of reusable supplies or equipment.”

#### **Statutory Sources of Election Reimbursement Rules:**

Here are sections of the law that authorize reimbursement or payment of costs for an election to townships:

**MCL 168.487—Reimbursement for Statewide Special Election:** The state must reimburse the township for actual costs to the township of conducting a special election on a proposed constitutional amendment that is of statewide involvement. This reimbursement applies even if the township determines to add a local question on the ballot at the time of the constitutional election. To qualify for the reimbursement, the township must submit a verified account of its actual costs within 90 days following the date of the election. The Bureau of Elections sends claim forms to local units.

**“Reimbursable costs do not include salaries of permanent local officials, the cost of reusable supplies and equipment, or costs attributable to local special elections held in conjunction with the statewide special election.” (MCL 168.487)**

**MCL 168.624g—Reimbursement for Presidential Primary Election:** The state must reimburse a township for the cost of conducting a presidential primary election. The reimbursement cannot exceed the verified account of actual costs of the election. To qualify for reimbursement, the township must submit its verified account of actual costs no later than 90 days after the date of the presidential primary. The Bureau of Elections sends claim forms to local units.

**“Reimbursable costs do not include salaries of permanent local officials; the cost of reusable supplies and equipment; or costs attributable to local special elections held in conjunction with the presidential primary. The state shall disapprove costs not in compliance with this section.” (MCL 168.624g)**

**MCL 168.642—Reimbursement for Village Special Election:** If a village's special election is held in conjunction with another election conducted by a township, the village must pay the township a proportionate share of the election expenses. If a village's special election is not held in conjunction with another election conducted by a township, the village must pay the township 100% of the actual costs of conducting the village's special election. *[Note that this is apparently the only exception to the restrictions of MCL 168.487, because this statute does not refer to it and the statute does not require it to be treated in the same way as school election costs.]*

**MCL 168.315—Reimbursement for School Election Costs:** A school district must pay to each township that conducts a regular or special election for the school district an amount determined in accordance with this section:

- If a school district's regular or special election is held in conjunction with another election conducted by a township, the school district must pay the township 100% of the actual additional costs attributable to conducting the school district's regular or special election.
- If a school district's regular or special election is not held in conjunction with another election conducted by a township, the school district must pay the township 100% of the actual costs of conducting the school district's regular or special election.
- Not later than 84 days after the date of the election, the township must provide the school district with a verified account of actual costs of conducting the school district's regular or special election. The Bureau of Elections has a Claim Form on its website. The school board must pay or disapprove all or a portion of the verified account within 84 days after the school district receives a verified account of actual costs under this subsection. If the school board disapproves all or a portion of a verified account of actual costs it must send a notice of disapproval along with the reasons for the disapproval to the township.
- Upon request of the township, the school board must review the disapproved costs with the township. If a township and a school board cannot agree on the actual costs of an election, the secretary of state will determine those actual costs.
- “A school board, county, city, or township shall use the agreement made between the department of treasury and the secretary of state, as required by section 487, as a basis for preparing and evaluating verified accounts under this section.” (MCL 168.315(5))  
*“Reimbursable costs do **not** include salaries of permanent local officials, the cost of reusable supplies and equipment, or costs attributable to local special elections held in conjunction with the statewide special election.” (MCL 168.487)*

**MCL 168.389a—Reimbursement for Metropolitan District Election Costs:** A metropolitan district established under the Metropolitan District Act, Public Act 312 of 1929, MCL 119.1, et seq., reimburses the township for election costs in the same way as provided for **school election costs** above.