

# Michigan Township Focus

OFFICIAL PUBLICATION OF THE MICHIGAN TOWNSHIPS ASSOCIATION

JANUARY 2025

# Inside TOWNSHIP Government

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## Planning your planning commission

Planning and zoning are two critical functions many townships rely on, with lasting impact on the growth and quality of life in our communities. Recruiting and developing thoughtful, responsible planning commissioners is a key way that elected township officials can strengthen these functions. My observations as a planning commissioner for 11 years steer what I share here. A few hundred words can barely introduce three aspects of new members: **Fit**, **Readiness** and **Growth**.

### Fit—Your planning commissioners must:

- Respect the process, the law, their colleagues and public participants.
- Responsibly prepare for meetings, acquire planning knowledge and commit to attending meetings.
- Commit to ethical participation in the planning process; avoid or disclose any possible conflicts of interest.
- Commit to open-minded and fair consideration of shared interests, the facts, the law and common sense in working through conflicting viewpoints.
- Bring and/or build experience and education helpful in evaluating information, applying guidelines and following the law.

### Readiness to make decisions:

- If possible, ask potential commissioners to attend a planning commission meeting if they haven't already. Experiencing a meeting can help them make a clear-eyed decision to volunteer.
- Invite them to sit down with the chairperson to discuss recent matters and ask questions about the role.
- Create policies to provide them (and zoning board of appeals members) with access to the township's attorney and planning consultant.
- Provide them with the MTA publications, *The Township Guide to Planning and Zoning*, *Breaking the Zoning Code*, and *Township Planning and Zoning Decision-making*.
- Send commissioners to MTA's in-person workshops, including our *Introduction to Planning & Zoning* in May

and our *Professional Development Retreat* for the planning and zoning team in October. We also have both live and recorded webinars on planning and zoning topics (some of which are included with MTA Online subscriptions).

- MSU Extension has the highly-regarded Citizen Planner program suitable for planning and zoning members, the township board and staff. Both online and in-person options are available and would be helpful to beginner appointees. ([https://www.canr.msu.edu/michigan\\_citizen\\_planner/](https://www.canr.msu.edu/michigan_citizen_planner/))
- Advanced training is also available through MTA and the Michigan Association of Planning ([www.planningmi.org](http://www.planningmi.org)).

### Growth in the role:

- Service to your community as a planning commissioner increases understanding of future alternatives for your township.
- The work is not easy, and contentious meetings have become the new normal—years of service will require and help develop resilience.
- Helping draft new ordinances, thinking through future township challenges and opportunities, and building boardsmanship skills are all excellent preparation for eventual township board service.

In my own township, newly elected **Williamstown Township** (Ingham Co.) Supervisor **Ron Poth** was the planning commission chair. Ron said that service was a front row seat to what is happening in the township, what is pending from the state, and what outside parties are expressing interest in. He highlights the new master plan and the process as being an excellent way to get detailed, up-to-date information on what the residents want and need. I hope this month's letter is helpful to you in identifying, appointing and strengthening your own planning commission.



Neil

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### Inside township government

As MTA welcomes all officials to a new township term of office, we offer an overview of the core structure and functions of township government, how township authority is defined—and how it can benefit your residents and community. We also share tips for effective board meetings, statutory duties for each elected office, advice from veteran officials to those newly elected, and more.

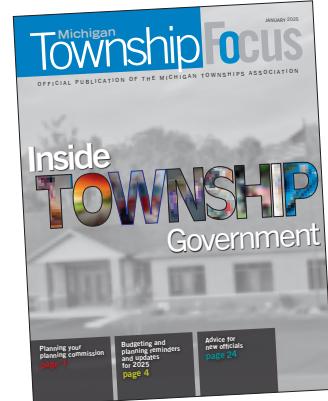
**In this issue:** 2025 MTA Annual Conference & Expo registration brochure. Find all the details about the township event of the year! Registration opens Jan. 2.



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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.





## Budgeting and planning reminders and updates for 2025

**A**s we head into a new year, the following is an overview of updates and changes that could impact township administrative and budget planning in 2025.

### **Township budget reminders**

**Schedule budget public hearings**—For the roughly 900 general law townships with an April 1–March 31 fiscal year, the proposed budget should be prepared, the budget public hearing scheduled and notice published so the hearing can be conducted and the budget adopted by the township before April 1.

**Townships may spend funds on dues, seminars**—Townships may pay dues to associations. The payment of dues has been challenged and upheld in several Michigan Supreme Court cases. MTA Legal Counsel advises that laws are to be liberally construed in favor of townships' authority to expend funds for association dues, registration fees to attend useful public information or educational workshops or conferences, and mileage reimbursement for attendance at authorized seminars and governmental meetings other than township board meetings.

**Adopt salary resolutions before annual meeting**—Townships that hold an annual meeting of the electors are required to pass

a salary resolution for each elected office paid by salary at least 30 days prior to the annual meeting date. Townships that hold an annual meeting in March should adopt salary resolutions in January or February, depending on the March meeting date. (Please note that the annual meeting of the electors is different than the budget public hearing.)

If the township board does not pass salary resolutions at least 30 days prior to the annual meeting, the electors have no authority to act on or increase salaries. As a result, the salary of each elected official would remain at the previous year's established level. Electors cannot reduce township board members' salaries during a term of office, unless the duties of the office have been diminished and the township official consents in writing to the reduction. (MCL 41.95)

According to Attorney General Opinion 6422 of 1987, a separate resolution must be adopted for each township office. Each resolution must contain the date the salary will be effective. A sample salary resolution is available on <https://michigantownships.org> (look for "Compensation for Township Officials" in the "Index of Topics" under "Members"; login is required), or by calling (517) 321-6467 (press 1).

## 2025 threshold for publishing minutes set at \$114 million for general law townships

The 2025 taxable value threshold for exempting general law townships from the requirement to publish minutes has increased to \$114 million. The 2024 rate was \$110 million.

The rate is determined by the Michigan Department of Treasury's Office of Revenue and Tax Analysis, which is required to determine the adjusted amount each year. Public Act 465 of 1996 exempts general law townships with a taxable value under a threshold from the requirement to publish township board meeting minutes, or a synopsis of the proceedings, within 21 days after the meeting.

According to PA 465, the limit must be adjusted annually for inflation each Jan. 1 and rounded to the next million.

A "Just the Facts! Taking Township Minutes" MTA resource toolkit, which includes legal requirements for taking minutes, suggested format and style for minutes, and a sample minutes synopsis, is available on MTA's website, <https://michigantownships.org>. Download the toolkit, and find additional information, on our "Minutes" webpage in the "Answer Center" (found under the "Member" tab; login is required).

### Reminder for tax collection office hours

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

before being returned as delinquent to the county treasurer, and provides for the unpaid taxes to be returned as delinquent to the county treasurer the next day.

The last day to pay 2024 property taxes without incurring any interest or penalty is **Friday, Feb. 14, 2025**. Treasurers **may** choose to hold office hours.

The last day to pay 2024 property taxes before they are returned as delinquent is **Friday, Feb. 28, 2025** (the last day of February). (MCL 211.45) Treasurers **must** hold office hours.

The treasurer also **must** be in his or her office from 9 a.m. to 5 p.m. to receive tax payments for the collection of a summer tax levy, on **Monday, Sept. 15, 2025** (the last day taxes are due and payable before interest is added under MCL 211.44a(5)); Sept. 14 is a Sunday.

Townships are reminded that, 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 a designee, approved by the township board, to be appointed to take the treasurer's place and accept tax payment during these designated times. The designee can be a deputy treasurer, elected official or another individual acting on behalf of the treasurer.

### Minimum wage rates for 2025

Michigan's minimum wage is scheduled to increase twice in 2025, to \$10.56 an hour on Jan. 1, and \$12.48 an hour on Feb. 21. The state Legislature is expected to take up legislation in the new year to adjust the minimum wage rate schedule. Watch MTA publications for updates.



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# news&notes

a compendium of noteworthy items

## REQUIRED TRAINING

### Reminder: All township board of review members must meet state training mandate



The new board of review (BOR) term of office began Jan. 1, and all board of review members—regardless if they are brand new to the board or have served for years—must receive state-required training every two years. Under Public Act 660 of 2018, board of review members—including alternates—must complete State Tax Commission

(STC)-approved training “to acquire relevant knowledge and information related to current information that is necessary to accurately and uniformly carry out the duties and responsibilities of an appointed board of review member.”

The township board is responsible for seeing that board of review members receive the required training, and proof that your township’s board of review members completed the training and a completed Form 5731, *Assessing District Required Board of Review Training Report* must be attached to the board of review’s certification of the assessment roll and also maintained with your township’s records. This requirement is a subject of the state audit of the assessment roll. Failure of board of review members to complete the training will result in a deficiency on your township’s state audit. Note that supervisors do *not* need to complete the board of review required training.

MTA worked with the STC to develop the required training, and the PA 660-required session of our *Board of Review Training*, being held in February across the state and online, qualifies for this requirement. Note that the *Advanced Training* session does NOT satisfy the statutory requirement. However, it is an excellent opportunity for those board of review members who do not need to complete the required PA 660 training this year. Turn to page 28 for more details on our February trainings.

### What about required support staff training?

According to the STC, under PA 660, all assessing support staff in your township must also complete required training once every two years. “Support staff” is anyone on the township staff who is not certified as an assessing officer or technician, but who is involved in the development of the assessment roll, including field work. It also includes any staff who may provide information from the assessment roll to

the public. According to the STC, an untrained staff person may, for example, hand a resident a property card. However, if the staff person is expected to answer resident questions, they must receive training. Each township must make its own determination as to which individuals—including which township officials, such as the supervisor—may need to complete the support staff training.

Proof of completion and Form 5730, *Assessing District Department Staff Training Report* should be attached to the assessor’s certification of the assessment roll and maintained with township records. Currently, the *STC Updates* course, offered by the commission, is the only course that satisfies the support staff training requirement. MTA’s February *Board of Review Training* does not meet this requirement.

### New STC executive director named

Joycelyn Isenberg, who previously worked as an equalization field supervisor for Oakland County, has been named the executive director of the State Tax Commission (STC).

The STC provides general supervision over the administration of property tax laws in Michigan, provides assistance and advice to assessors, and educates and certifies assessing officers. As executive director, Isenberg review and evaluate policy research and analysis related to Michigan’s property tax laws and provide recommendations and support to the three-member commission.

Isenberg, a Michigan master assessing officer, brings more than 25 years of assessment administration experience as a certified assessing officer and more than seven years of experience with the state Department of Treasury in local government administration and management. Her local government experience will assist the STC and Treasury to better serve communities across Michigan.

The **2025 MTA**  
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## GO GREEN

### Become a Michigan Green Community

Receive support in your township's sustainability journey by joining the Michigan Green Communities network. The Michigan Green Communities (MGC) program is a collaboration among MTA, the Michigan Association of Counties, Michigan Municipal League, state Departments of Environment, Great Lakes, and Energy, and Health and Human Services, and the Michigan Economic Development Corporation. It is designed to support communities in their efforts to adapt to climate change, reduce energy use, improve the resilience of their infrastructure, and save money and resources. All Michigan townships are eligible to join the MGC network and take the MGC Challenge.



**The MGC Challenge is open now!** Join the dozens of townships that are part of this statewide network, which allows local government officials to collaborate with one another, through peer learning and information sharing, and to promote innovative sustainability solutions at the local, regional and state level. The annual challenge is a key part of the program and allows participants to track and benchmark their sustainability progress, see how their efforts compare to other Michigan communities, and earn certification as a bronze, silver or gold community. Challenge participants earn a logo to display on their website and in print materials, are publicized at the annual awards conference and on the MGC website, and included in a press release.

Visit <http://migreencommunities.com> to learn more and sign up for the MGC Challenge and network today. Questions? Contact [info@migreencommunities.com](mailto:info@migreencommunities.com)

## RECORD-SETTING

### November election saw highest-ever voter turnout

The Nov. 5 election saw the highest voter turnout in the state's history, breaking the previous record set in 2020. More than 5.7 million Michiganders cast ballots in the November election, according to the Michigan Department of State, more than 100,000 more than the previous record. Nearly half—47.2%—of the state's 7.3-plus million registered voters cast their votes either during early voting (more than 1.21 million voters) or via absentee ballot (2.23-plus million voters).



We would like to recognize the incredibly hard work, time and dedication of our township clerks, election workers and others who helped make this record-breaking election a success. We thank you for your efforts and commitment to your voters, your community and democracy.

## LEGAL DEFENSE FUND UPDATE

### MTA to file amicus brief in PA 233 lawsuit

MTA's Legal Defense Fund has approved filing an *amicus curiae* brief in a lawsuit filed challenging the Michigan Public Service Commission's (MPSC) order implementing Public Act 233 of 2023, which shifted siting of utility-scale renewable energy facilities. Nearly 80 townships, along with several counties, jointly filed an appeal to the Michigan Court of Appeals contesting certain aspects of the MPSC order.



As of *Township Focus* press time, the case had been submitted on the Court of Appeals' administrative motion docket for preliminary injunction to stay—or halt—implementing the order while the lawsuit is pending. No court orders have been issued. PA 233 went into effect Nov. 29, 2024, and both the law and MPSC implementation order governing the application process remain valid. MTA advises officials to consult with their township legal counsel to discuss the litigation further. Watch MTA publications and our "Renewable Energy" webpage on <https://michigantownships.org> (under "Advocacy") for updates.

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, Jan. 22 from noon to 1 p.m.**

### Is Your Township Ready for the Earned Sick Time Act?



The Earned Sick Time Act, which goes into effect Feb. 21, will be a sea change for Michigan townships, many of which will be required to provide paid sick time for the first time. The act grants broad entitlements of paid sick time for all township employees, regardless of the size of the township or the hours of the employee. Join us as we team up with Fahey Schultz Burzich Rhodes PLC to learn more about this new law and its impact on your township. Get your questions answered by township employment law experts. Can't make the date? We'll record it so you can watch it later, when it works for you.

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

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

## Scholarships available for MTA's Township Governance Academy

MTA's Township Governance Academy (TGA) gives township board members and other local leaders the knowledge and skills to make even more effective decisions for the benefit of their township. The program consists of 70 required credits, obtained by completing 11 courses and earning electives credits. Classes are offered in person and are available in our Online Learning Center. A limited number of scholarships, up to \$1,000 each, are available to assist you or your township with program costs associated with this unique, valuable learning experience. **Applications are due Monday, March 3.**



Download the scholarship application at <https://michigantownships.org> (click on "Township Governance Academy" under the "Learning" tab next to "Upcoming Training") or call (517) 321-6467, ext. 234, to have an application sent to you.

MTA thanks scholarship sponsors **Acrisure, BS&A Software and ITC Holdings Corp.** for funding the scholarship program.

## key mta dates & events | January

2	Registration opens for MTA's 2025 Annual Conference & Expo, being held March 31-April 3 at DeVos Place. <i>Registration materials appear in THIS issue of Township Focus and on <a href="https://michigantownships.org">https://michigantownships.org</a>.</i>
6	<i>New Officials Training</i> workshop, Houghton
7	<i>New Officials Training</i> workshop, Harris
8	<i>New Officials Training</i> workshop, Sault Ste. Marie
14	<i>New Officials Training</i> workshop, Port Huron
15	<i>New Officials Training</i> workshop, Gaylord
16	<i>New Officials Training</i> workshop, Mt. Pleasant
17	<i>New Officials Training</i> workshop, Ann Arbor Is Your Township Ready for the Earned Sick Time Act? <i>Now You Know</i> lunchtime webinar
23	Housing opens in hotels with MTA room blocks for MTA's 2025 Annual Conference. <i>(Must be registered as a Conference attendee to receive housing code to make reservations at discounted rates in MTA room blocks.)</i>
27	<i>New Officials Training</i> webinar, Q&A for clerks
28	<i>New Officials Training</i> webinar, Q&A for supervisors
29	<i>New Officials Training</i> webinar, Q&A for treasurers
30	<i>New Officials Training</i> webinar, Q&A for trustees

## profile



### Michigan Township Participating Plan

### Celebrating 40 years of providing insurance solutions for Michigan public entities

The Michigan Township Participating Plan (Par Plan) is the largest Public Act 138 program in Michigan. Working with a network of local agents, the Par Plan has provided property and casualty insurance exclusively to Michigan townships, villages and special districts since 1985.



The Par Plan's commitment to serving members extends far beyond insurance coverages. Its risk control team helps members reduce exposure through a wide variety of services and resources.

Par Plan membership benefits include:

- A risk reduction program that includes grant opportunities and financial assistance for education that enhances public entity administration
- HR MUNI™—Human resources compliance support for public entities that includes unlimited, real-time advice from experienced HR professionals and/or employment attorneys
- Water sensor program—Water sensors that detect the presence of water and temperature changes in buildings to avoid property loss
- Sharing in the rewards from strong risk management through a dividend program

"Recognizing the needs of every member is the cornerstone of the Par Plan," said Jennifer Venema, Par Plan administrator. "We are proud to partner with MTA as an Allied Service Provider and support Michigan public entities through customized coverages, risk control support and personal service."

Administered by Tokio Marine HCC—Public Risk Group in Troy, the Par Plan benefits from being part of one of the world's largest insurance companies—one with excellent industry ratings, including an AM Best rating of A++ (Superior).

For more information, visit [www.theparplan.com](http://www.theparplan.com) or call (248) 371-3100.

Opinions expressed within do not represent the views of MTA, its Board or members. Participation in the Allied Service Provider program does not constitute or imply MTA's endorsement of the company or its products/services. To learn more about Allied Service Providers, turn to page 2 or visit the Allied Service Provider Directory and program webpages at [www.michigantownships.org](http://www.michigantownships.org).

Advertorial

### JANUARY

**2** Deadline for counties to file 2024 equalization studies for 2025 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 must annually send Form 632 (L-4175), *Personal Property Statement* to any taxpayer they believe has personal property in their possession in their local unit. (MCL 211.19(2)(c))

**27** Local units with a state equalized value of \$15 million or less: 2024 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 2024 taxes collected within 10 business days after the first and 15th of each month except in March. (MCL 211.43(3)(a))

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

### FEBRUARY

**14** The township may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic,

hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the state treasurer before Feb. 15. (MCL 211.59(3)) Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement before Feb. 15. If statements are not mailed by Dec. 31, the local unit may not impose the 3% late penalty charge. (MCL 211.44(3))

Last day to pay 2024 property taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. (MCL 211.44(3))

*Feb. 15 is a Saturday, Feb. 16 is a Sunday, Feb. 17 is a state holiday.* STC reports assessed valuations for state Department of Natural Resources lands to assessors. (MCL 324.2153(2))

*On or before the third Monday in February.* Feb. 15 is a Saturday, Feb. 16 is a Sunday, Feb. 17 is a state holiday. Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2025, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction. (MCL 211.34a(1))

**18** *Feb. 15 is a Saturday, Feb. 16 is a Sunday, Feb. 17 is a state holiday.* A township that collects a summer property tax shall defer the collection of 2024 summer taxes until this date for qualified property owners who filed intent. (MCL 211.51(2))

**20** *Not later than Feb. 20.*

Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county extra-voted millage, township millage and other millages levied 100% in December. (MCL 123.1357(8)(b)) Form 5819, *Qualified Heavy Equipment Rental Personal Property Exemption Claim* must be completed and delivered to local unit assessor not later than Feb. 20 (postmark is acceptable) for each personal property parcel for which the qualified heavy equipment rental personal property exemption is being claimed for 2025. (MCL 211.9p(2)(e))

Form 5277, *Affidavit to Rescind Eligible Manufacturing Personal Property Exemption* must be completed and delivered to local unit assessor not later than Feb. 20 (postmark is acceptable) for each personal property parcel on which the eligible manufacturing personal property exemption had been granted but is no longer eligible. (MCL 123.1358(5)(e))

Form 5278, *Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)* must be completed and delivered to local

unit assessor not later than Feb. 20 (postmark is acceptable) for each new personal property parcel for which the eligible manufacturing personal property exemption is being claimed for 2025. (MCL 211.9m(2)(c))

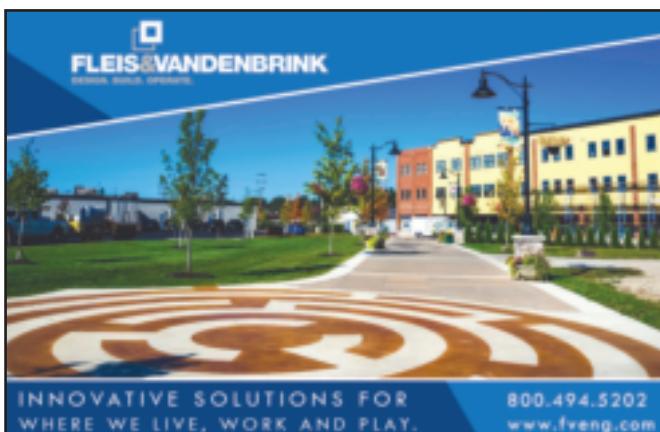
Form 632, *2025 Personal Property Statement* must be completed and delivered to local unit assessor not later than Feb. 20 (postmark acceptable). (MCL 211.19(2))

Deadline for taxpayer to file Form 3711, *Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory* if a claim of exemption is being made for heavy earth-moving equipment. (MCL 211.19(2))

**By 28** Deadline for municipalities to report inaccurate 2024 commercial personal property and industrial personal property taxable values on Form 5651, *Correction of 2024 Personal Property Taxable Values Used for 2024 Personal Property Tax Reimbursement Calculations* to the county equalization director. (MCL 123.1358(5)(e))

Last day for local treasurers to collect 2024 property taxes. (MCL 211.78a)

*Before March 1.* March 1 is a Saturday. STC shall publish the inflation rate multiplier before March 1. (MCL 211.34d(15))





## Is it true that the trustees don't have any statutory duties?

No, quite the contrary. And because **every** township board member **is a trustee** when you are sitting at the head table as the "board of trustees," the trustee's statutory duties are duties of all township board offices.

The main duty of every township board member is to serve on the township board and to vote on matters before the board. Each individual township board member has the same responsibility to attend township board meetings and participate in decisions and deliberations.

In addition, a "trustee" is an individual placed in a position of **trust**. In the law, a "trustee" is an individual member of a board given control or powers to administer over property held in trust, with a legal obligation to administer it solely for the purposes specified. In the case of townships, those purposes are spelled out in the township statutory authority in Michigan's laws and Constitution.

As part of that statutory authority, township trustees specifically have **fiduciary responsibilities**. A "fiduciary" holds something in trust for another and is bound to act on someone else's benefit, usually involving financial responsibility. Each township board member's fiduciary responsibilities include (1) maintaining sufficient finances for the township, (2) avoiding unnecessary risks for the township, and (3) avoiding "waste" (*the deterioration or loss of the township's assets*).



## Is a township board member the only person who can perform the statutory duties of their office besides their deputy?

No. While in the past it was commonly assumed that **ONLY** the clerk, for example, can do the township's accounting functions or that **EVERY** individual clerk **MUST** do the accounting, regardless of their ability to do so, the ultimate responsibility for seeing that all a township's statutory duties are done correctly and timely belongs to the township board.

To continue with my example, 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.

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. This same concept applies to any of the three board offices that have statutory administrative duties—supervisor, clerk and treasurer.

**Department head approach**—Many clerks, treasurers and supervisors do focus their attention and skills in a hands-on approach to the administrative duties of their office. But others choose to emphasize their role as local legislator and policymaker at board meetings, taking the "department head" approach, depending on the staff and resources the township has to work with.

**Using employees or contractors**—With more turnover in township board offices and increasingly complicated administrative requirements these days, having the continuity and skills of trained employees or consultants has become a practical necessity. A township board may choose to use township employees or a third-party company to handle many functions, including my example of accounting, or payables and payroll processing.

**When the official is unable or unwilling**—Sometimes an individual board member is unable or unwilling to perform some of their statutory duties. Whether an official is overwhelmed by a complicated function or the volume of responsibilities that come particularly with being the clerk or treasurer—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

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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.



## Can a township board have “someone else” perform a statutory duty over the officeholder’s objections?

Yes, with some exceptions. An individual officeholder’s agreement is not required if the board has chosen this approach. Ultimately, the township board has the fiduciary responsibility to see that the township meets its legal obligations, complies with laws and regulations, and avoids waste.

Note that, depending on the statute that assigns the duty, there may be statutory or regulatory limitations (state laws or rules) on who may perform it.

For example, state-mandated **financial internal controls** would prevent the treasurer from performing the clerk’s accounting functions, and the clerk cannot perform the treasurer’s banking or investing functions. And there are some statutory duties that cannot be performed by anyone other than the officeholder and his or her deputy. So, the clerk or deputy clerk would still sign the checks/payments to show that the board has already voted to approve them (or will per a written board-adopted “post audit” policy). The treasurer or deputy treasurer’s signature is also still required for any check/payment.

Even so, MCL 41.58 provides that in an **emergency**, “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.”

Note that this provision does **not** apply unless **both** the officeholder and their deputy are unable to perform due to disabilities—for example, where both the official and their deputy were severely injured in an accident.

But an official’s opposition to using “someone else” may really stem from fear of 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 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, for example.



If the board has “someone else” do a statutory duty, can the board reduce the board member’s salary to pay for it?

No, at least not automatically. The person who holds the office in question would have to agree in writing to reduce the salary and diminish the duties of the office for the salary to be reduced **during** the four-year township term—**unless** the salary of the office is reduced in a salary resolution stated to take effect with the **start** of a new township term (Noon on Nov. 20, 2024, was the start of the current township term. Legislation may change that date for the 2028 term).

Note that the officeholder’s written agreement is **not** required for the board to use “someone else” **without** reducing the salary of the office.

So, arranging to have someone other than the clerk perform the payables or payroll functions does not mean that a township board can simply reduce the salary of the office of clerk as a result. But from a practical standpoint, reducing exposure to state and federal penalties for payroll non-compliance may soften the reality that the township may have to pay additional costs.

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

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## Bills passed before end of lame duck session impact townships

The Legislature wrapped up a unique and challenging lame duck session at the end of the year. The Senate passed its final bills after holding a record-setting, 29-hour session—approving more than 70 bills discharged from committee. The House faced challenges in December after being unable to gain attendance of a majority of members its final week of session (Republican members did not attend, as well as a Democrat member). Any bill that did not pass will die, and would need to be reintroduced in the next legislative session to be considered.

The following are bills that passed or were signed into law prior to press time. Once signed into law, they take effect 91 days following the final adjournment of the Legislature. A final 2024 public act list will be published in the February issue of *Township Focus*.

**Firearm ban in and around polling places**—Individuals will soon be prohibited from possessing a firearm in a polling place or within 100 feet of an entrance to a polling place on Election Day while the polls are open, under Public Act 157 of 2024. Sponsored by Rep. Penelope Tsernoglou (D-East Lansing), the law also applies to an early voting site on any day early voting is conducted, or for the 40 days preceding an election at a clerk's office or satellite voting site where absentee ballots may be returned. Additionally, firearms will be prohibited within 100 feet of any absentee voter (AV) drop box in the 40 days preceding an election. PA 158 of 2024, sponsored by Rep. Stephanie Young (D-Detroit), prohibits possessing a firearm in an AV or combined AV counting board location or within 100 feet of its entrance.

**Township employees may distribute opioid antagonists**—Townships and other government entities can obtain and distribute naloxone or other equally safe, effective drugs approved by the Food and Drug Administration for treating a drug overdose under House Bills 5077 and 5078. The bills, sponsored by Reps. Curt VanderWall (R-Ludington) and Carrie Rheingans (D-Ann Arbor), allow an employee or agent of a government entity trained in administering an opioid antagonist to distribute that drug to any individual. The measures provide immunity from civil and criminal liability for injury, death or damages from the administration or failure to administer an opioid antagonist if the person's conduct is not willful or wanton misconduct.

**Expanded unemployment benefits**—An increase in workers' unemployment compensation, both in the number of weeks and the level of benefits, will soon be in place. Public Act 173 of 2024, sponsored by Sen. Paul Wojno (D-Warren), increases the maximum number of weeks from 20 weeks to 26 weeks for an individual qualifying for unemployment benefits, and increases the maximum weekly benefit rate from \$362 to \$614 incrementally over the next three years.

**Modifications to drain code**—Three MTA-opposed bills amend the state drain code, impacting assessment limits, drainage district boundary revisions, and compensation for drainage board and board of determination members. HB 5188 increases the amount—from \$5,000 to \$10,000 per mile or fraction of a mile of the drain—that a drain commissioner or drainage board can spend on maintenance and repairs without being subject to petition requirements under the drain code. HB 5189 modifies the procedures to revise the boundaries of a drainage district to add land from one or more counties, and HB 5190 changes the compensation provisions.

**School bus stop-arm cameras**—School districts will be able to install and operate stop-arm cameras on school buses, under PAs 161-163 of 2024. Sponsored by Reps. Nate Shannon (D-Sterling Heights) and Tyrone Carter (D-Detroit), the laws also allow school districts to enter into agreements with law enforcement to provide evidence from the cameras when a vehicle passes a stopped school bus with its red lights flashing. Fines will be assessed to the registered owner of the vehicle and revenue generated will go to the school district for transportation-related purposes.

**Automated speed enforcement systems**—The Michigan Department of Transportation (MDOT) can now authorize the installation and use of automated speed enforcement systems in work zones on highways and roads under its jurisdiction. PA 164 of 2024, sponsored by Rep. Will Snyder (D-Muskegon), and PA 165 of 2024, sponsored by Rep. Mike Mueller (R-Fenton Chtr. Twp.), also create a new unit in MDOT to oversee the use of these systems and set up the Work Zone Safety Fund to cover system costs, with excess funds used to help pay for further work zone safety issues.

**Population thresholds for TEDF funding**—HB 5922 ensures that current distribution percentages for state restricted transportation dollars for Kent, Wayne, Oakland, Macomb and Genesee Counties remain at the same levels as before the 2020 Census. The bill, sponsored by Rep. Jaime Greene (R-Richmond), adjusts population thresholds that govern the distribution the Urban Congestion Relief Program (known as "Category C") within Transportation Economic Development Fund (TEDF). The TEDF helps fund highway, road and street improvements related to either a specific type of economic activity or a specific type of road system. Without the legislation, the 2020 Census figures would change the distribution for three of the five affected counties.

**Enterprise data centers tax exemption**—Two bills exempt from sales and use taxes the sale or the storage, use or consumption of data center equipment related to the equipment's use in an enterprise data center. HB 4906, sponsored by Rep. Joey

Andrews (D-St. Joseph Chtr. Twp), and SB 237, sponsored by Sen. Kevin Hertel (D-St. Clair Shores), permit the sales and use tax exemptions through Dec. 31, 2050. For properties on brownfields or former electric power plants, the exemption would exist until Dec. 31, 2065. Any statutory changes on what is subject to the state's sales tax impact constitutional revenue sharing for townships, cities and villages.

**Public employer health care contribution increases**—Public employers will be required to pay an increased amount for health care under changes to the Publicly Funded Health Insurance Contribution Act (PA 152 of 2011) under MTA-opposed legislation. HB 6058, sponsored by Rep. Mai Xiong (D-Warren), will increase the amount public employers pay toward their employees' medical benefits. The bill eliminates the current contribution cap, increases current public employer contribution hard caps and changes the 80% contribution cap to an 80% contribution floor for medical benefit plans.

**Michigan to establish GEMT program**—Publicly owned or operated ground emergency medical transportation providers for transportation services rendered to Medicaid patients will receive increased funding under HB 5695, sponsored by Rep. Mike McFall (D-Hazel Park) and supported by MTA. The bill enables the Michigan Department of Health and Human Services' participation in the Centers for Medicare and Medicaid Services' Ground Emergency Medical Transportation (GEMT) program to access federal funds available for emergency services. This program provides full federal reimbursement to publicly owned or operated GEMT providers for transportation services rendered to Medicaid patients.

**Election changes**—Three bills make elections-related changes:

**On-demand ballots.** HB 6052, sponsored by Rep. Penelope Tsernoglou (D-East Lansing), expands on-demand ballots usage for: 1) absent voter ballots issued to voters who register to vote at the clerk's office on Election Day, 2) ballots issued to voters who register to vote at an Election Day vote center, and 3) ballots translated to a language other than English. Currently, ballots on-demand can only be used at early voting sites.

**Time frame for election-related civil actions.** Current law prohibits civil actions that affect certain election-related activities from being filed 28 days from the affected election. HB 6053, sponsored by Rep. Tsernoglou, extends that timeline to 45 days if the civil actions affect dates of elections, candidates, qualifications of candidates, ballots, ballot questions, polling places, drop box locations and early voting locations.

**Boards of canvassers.** Individuals convicted of an elections-related offense will be prohibited from serving as a member of the Board of State Canvassers or as a member of a board of county canvassers, under HB 5551, sponsored by Rep. Noah Arbit (D-West Bloomfield).

**Youth employment changes**—HB 5594, sponsored by Rep. Phil Skaggs (D-East Grand Rapids), creates a registration system under the state Department of Labor and Economic Opportunity (LEO), transitioning the issuance and administration of youth work permits from school issuing officers to LEO. The department would be required to establish registration systems for minors and employers who employ minors and modify the number of hours and times of day that a minor under the age of 16 could work—depending on whether school was in session. Minors and employers will have to provide certain personal and work-related information to the department, which would be exempt from the Freedom of Information Act.

**Hate crimes**—Two bills add crimes that can qualify as a hate crime if the victim was targeted based on their membership in or affiliation with a protected class. HBs 5400 and 5401, sponsored by Reps. Noah Arbit (D-West Bloomfield) and Kristian Grant (D-Grand Rapids), rename the existing crime of ethnic intimidation to be a hate crime and expand the list of protected categories to include age, disability, ethnicity, sex, sexual orientation and gender identity. Conduct that could constitute a hate crime under the legislation includes if an individual uses force or violence, causes bodily injury, stalks, damages or destroys personal property, or makes a true threat to take any of these actions against an individual because of their actual or perceived protected characteristics. The penalties increase based on the number of violations and other factors. The bills also allow a civil action to be filed against the perpetrator and provides an alternative sentencing option.

**Opt-out authority for public transit millages**—Municipalities in Oakland and Wayne Counties can no longer opt out of a county's public transit authority. Current law permits a political subdivision that is a member of a public transit authority—or the portion of a city, village or township that is a member of a public authority—to be released from membership if certain conditions are met. HB 6088, sponsored by Rep. Alabas Farhat (D-Dearborn), eliminates political subdivisions within a county with a public transit authority authorized under the Public Transportation Authority Act and a population of at least 1.1 million—those located in Oakland and Wayne Counties—from these provisions. The measure also removes the five-year limit on taxes levied by public transit authorities.

**County history museum authorities allowed**—HBs 4177, 5817 and 5818 allow a county board of commissioners to establish a history museum authority which could levy, if approved by voters, a tax of 0.2 mill on the county's taxable property. The funds could be used to provide grant funding to local historical museums operated by a municipality, county or 501(c)(3) nonprofit. They could also be used to support Detroit history museums if the authority contracted with them. The authority would be required to reimburse local governments for election costs incurred to conduct the millage vote.

# Thank you 2024 Contributors

Contributions made through Dec. 9, 2024

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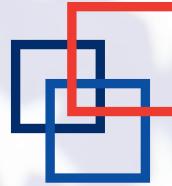
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Kathy VanderKolk  
Russell Varner  
Katherine Vick  
Andrea Voorheis  
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Ron Voorheis,  
1977 MTA President*  
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Established in 1982, Friends of MTA is an important resource that allows MTA to support lawmakers who value township government and assist township-friendly candidates running for the state Legislature. Your contribution helps to provide the financial resources necessary to support statewide legislative leaders who will fight for township government.

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## What are the 2025 updates for retirement plans?

In Notice 2024-80, the IRS set forth cost-of-living adjustments for many retirement plan limits, including increased contribution limits. These cost-of-living adjustments show more modest increases in the consumer price index, evidence that inflation is slowing.

- The 2025 limit on annual contributions to defined contribution plans increased to \$70,000 (from \$69,000 in 2024).
- The 2025 annual limit on compensation considerable for contributions and deductions increased to \$350,000 (up from \$345,000 in 2024)
- The 2025 annual limit on elective deferrals increased to \$23,500 (up from \$23,000 in 2024) for 403(b) and 457(b) plans. The catch-up contribution value in 2025 remained the same as in 2024 at \$7,500. Effective in 2025, the catch-up contribution limit for employees who turn 60-63 in 2025 will increase by 150% (\$11,250).



## What is the difference between a defined benefit plan and a defined contribution plan?

According to the IRS, a **defined benefit plan** provides a fixed pre-established benefit for the employee at retirement. The average employee may not take money from the defined benefit plan until they reach the retirement age for their plan, unless upon early retirement at 59.5 years of age. The plan may state this promised benefit as an exact dollar amount to be received per month throughout retirement; however, this is less common. The more common method is to calculate the benefit through a plan formula that considers such factors as salary, age and time of service, for example, 1% of average salary for the final five years of employment multiplied by every year of service with an employer.

A **defined contribution plan** does not promise a specific benefit amount at retirement. In these plans, the employee or the employer (or both) contribute to the employee's individual account under the plan, sometimes at a set rate, such as 5% of earnings annually. These contributions generally are invested on the participants' behalf. The employee will ultimately receive the balance in their account, which is based on contributions in addition to any investment gains or losses, minus administrative fees. Generally, the contributions and interest are not taxed until distributed to the participant. The value of the account will fluctuate due to the changes in the value of the investments.



## What are the requirements for Form 5572?

Form 5572, *Local Government Retirement System Annual Report* must be filed for any local government that offers a retirement pension benefit plan and/or a retirement health benefit plan. A "retirement pension benefit plan" means an allowance, right, accrued right or other pension benefit payable under a defined benefit pension plan to a plan participant or a beneficiary. Defined contribution plans, such as a 403(b) or 457(b) plan, do not need to be reported.

This report is due no later than six months after the end of the township's fiscal year. Failure to do so may result in the State of Michigan issuing a determination of underfunded status—meaning there are not enough assets to meet payout obligations to employees. If this occurs, the state will undertake an internal review of the township's retirement system, discuss changes or reforms that have been made with designated officials, and review actuarial projections including trends and forecasts.



## Are there any other 2025 updates we should know about?

Yes. The limitation on voluntary employee salary reductions for contributions to a health flexible spending arrangement is \$3,300 in 2025, with a limit on maximum carryover of \$660. The maximum annual contribution that can be made to a health savings account (HSA) is \$4,300 for an individual and \$8,550 for a family. The \$1,000 HSA catch-up contributions that individuals 55 and older can make until they are enrolled in Medicare remains unchanged.

If an employee is subject to Social Security taxes: 1) the Medicare portion of Social Security taxes is not capped; all covered employees' wages are subject to this tax, remaining at 1.45% of all taxable wages, and 2) the Social Security portion is limited to the first \$176,100 wages paid in calendar year 2025 (this limit is adjusted annually and published in *IRS Circular E*). The employee and employer match remains 6.2%.

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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# Inside TOWNSHIP Government

Whether you've been re-elected after years of service to your township or are one of the estimated 1,400 newly elected township officials, MTA welcomes you to a new term of office. You are one of more than 6,500 elected officials, plus tens of thousands of township employees, appointed officials and volunteers, who belong to Michigan's grassroots government—township government.

*In Michigan, if you don't live in a city, you live in a township. According to the 2020 Census, more than 5.2 million residents live in Michigan's 1,240 townships—and that number continues to increase every year.*

*To best serve their residents, it is important that both veteran and newly elected township officials understand township government's potential to shape, protect and support the character of their communities. The following is an overview of the core structure and functions of township government, along with how township authority is defined—and how it can benefit township residents.*

## Structure

There are two kinds of Michigan townships—1,094 general law townships and 146 charter townships. As defined by the Michigan Constitution, each township has a governing board consisting of an elected supervisor, clerk, treasurer, and two or four trustees. Some have full-time staffs and provide a broad range of services, while others have no staff and are served by part-time officials.

All townships, regardless of their population or size of their budgets, share certain characteristics. This

is because townships are statutory governmental entities. Townships have only those powers expressly provided or fairly implied by state law.

## Meetings

Attending and voting at meetings is a function that all township board members share, with all township actions and decisions made within the framework of a meeting. All township officials must be knowledgeable of the procedural and statutory requirements for scheduling, noticing, conducting and recording meetings.

Several statutes govern township meetings, including (but not limited to) the Michigan Township Laws Recodified (Revised Statutes of 1846, MCL 41.1a, *et seq.*), The Charter Township Act (PA 359 of 1947, MCL 42.1, *et seq.*) and the Open Meetings Act (PA 267 of 1976, MCL 15.261, *et seq.*). Other acts mandate noticing, publishing and recording requirements for specific types of meetings, such as meetings that contain a budget public hearing, hearings to adopt or amend ordinances, and hearings to establish special assessment districts, as well as for different statutory boards and commissions. The authorizing statute should always be consulted for specific meeting requirements.

## Motions and resolutions

Matters pertaining to day-to-day township functions and internal affairs are generally handled by motions or resolutions at board meetings. A “motion” is a simple action taken by the township board, usually by voice vote and recorded in the meeting minutes. A board member can request a roll call vote for a motion, but it is not required.

“Resolution” means the official action of the township board in the form of a motion. A resolution is accomplished with a roll call vote and normally is recorded in a more formal manner than a motion.

Several statutes require that specific actions of the township board be accomplished by resolution. For example, MCL 41.95(1) requires that township officials’ salaries be set by resolution. Other actions that require a resolution and roll call vote include, but are not limited to, ordinance adoption, setting the annual meeting and regular township meeting dates, selling public improvement bonds, establishing a special assessment district, ballot questions, and incorporating as a charter township.

## Budgeting

PA 2 of 1968 (as amended by PA 621 of 1978) requires each township to annually adopt a general appropriations

act, which is defined as the township budget adoption document. The general appropriation resolution must set forth the total number of mills of ad valorem property taxes and the purposes for which those taxes are levied. It requires a balanced budget and formal amendments to the budget, if necessary, as soon as the township board is aware that a deviation from the original appropriations act is necessary. The statute specifies the information required to be submitted to the township board for budget consideration and adoption. It further requires consistency with the Uniform Chart of Accounts, published by the Michigan Department of Treasury.

Under PA 2, unless another official has been so designated, the supervisor or charter township superintendent is considered the chief administrative officer for the development of the township budget. However, all township board members play a role in adopting, monitoring and amending the budget.

## Fiduciary role

Board members, individually and collectively, have responsibility for the township’s finances, which the laws call a fiduciary responsibility. Officials are responsible for protecting the township’s assets. A strong accounting and financial reporting system must be in place. Expenditures must serve a valid public purpose and be authorized—either expressly or fairly implied—by law. All claims for financial payment to the township must be approved by the board.

Determining if an expenditure is lawful can be tricky. Essentially, a township may expend funds only for a public purpose and only if the state constitution or a statute provides specific authorization or fairly implies authorization for the township to make the expenditure.

## Services and programs

Townships are *required* to perform assessment administration, tax collection and elections administration. Townships may *choose* to perform other

governmental functions, including enacting and enforcing ordinances, planning and zoning, fire and police protection, cemeteries, parks and recreation facilities and programs, and many more. Townships can also enter into intergovernmental agreements or contract with the private sector to provide township services and programs authorized by law.

## Ordinances

An ordinance is an expression of the board’s legislative authority on more permanent matters; it is a township law. The Township Ordinances Act (PA 246 of 1945, MCL 41.181, *et seq.*) authorizes “township boards to adopt ordinances and regulations to secure the public health, safety and general welfare; to provide for the establishment of a township police department; to provide for policing of townships by the county sheriff; to provide for the publication of ordinances; to prescribe powers and duties of township boards; and to provide sanctions.”

A township’s ability to enact a specific ordinance on any given subject depends on whether the Legislature has enacted a statute conferring the authority upon townships. Fortunately, various statutes authorize township ordinances on a wide variety of subjects covering most facets of municipal government.

An ordinance is required to put in place land use or building requirements, local traffic laws, and many types of more permanent rules. Ordinances can be adopted on dismantled cars, adult entertainment, fences, junkyards, littering, mobile homes, nuisance abatement, outdoor gatherings and recycling, to mention just a few.

## Appointments

The procedures for making appointments to township boards and commissions are outlined by their authorizing statutes, and they fall into two categories. In the first category are boards and commissions whose authorizing statutes give the township board the authority to appoint the

# cover story

members, such as boards of review (MCL 211.28) and zoning boards of appeals (MCL 125.3601).

Authorizing statutes for boards and commissions in the second category give the township supervisor the exclusive right to select the members who will serve. The full township board then confirms the selection. Planning commissions (MCL 125.3815(1) and downtown development authorities (MCL 125.1654) fall into this category, among other positions. There are a few exceptions, such as housing commission and construction board of appeals appointments, that do not require board approval.

Statutes also authorize the township board to appoint numerous positions within the township, including assessor (MCL 41.61), attorney (MCL 41.187) and auditor (MCL 141.425).

In some cases, appointed officials have a definite term of office, defined by a specific statute. For other positions, the term is at the discretion of the township board, which can specify a definite term or have the position continue for an indefinite term.

## Planning and zoning

Townships have statutory authority to plan and zone for growth and development within their boundaries. Through planning and zoning, townships can promote a desired community character, guide growth and development decisions, ensure that growth and development decisions are fiscally sound, protect property values and natural resources, ensure compatibility of land uses, and prevent the creation of nuisances, overcrowding and inappropriate uses of property.

A township's legal authority to plan and zone is derived from the Michigan Planning Enabling Act, PA 33 of 2008 (MCL 125.3801, *et seq.*), and the Michigan Zoning Enabling Act, PA 110 of 2006 (MCL 125.3101, *et seq.*).

## Ethics

Township board members must faithfully perform their official duties

as authorized and limited by state law. MCL 41.96 authorizes township boards to assign additional non-statutory duties to township officers and to compensate them for those duties. However, state statutes, court cases and attorney general opinions affect an individual's ability to hold a township office and another position within the township or another political entity. Public offices are incompatible when a public official simultaneously holds two offices that result in: 1) the subordination of one public office to another, 2) the supervision of one public office by another or 3) a breach of duty of public office. The determination of whether the two offices are incompatible is made on a case-by-case basis.

Township officials may not engage in a business transaction in which they may profit from their official position or authority, or confidential information. To a great extent, Michigan law requires public officials to take the initiative in disclosing a potential conflict of interest before participating in decisions that could serve their own self-interests. Under most circumstances, public officials can avoid potential conflicts of interest by disclosing their conflicts, refraining from participating in any deliberations and abstaining from voting on the issue.

## Human resources

Townships are not only public entities, they are also public employers. MCLs 41.75a and 42.9 authorize a township board to employ employees and create additional officers as needed. All clerks and treasurers must appoint a deputy clerk (MCL 41.69) and deputy treasurer (MCL 41.77). The supervisor may appoint a deputy.

Depending on its size and the services offered, a township may employ many individuals in addition to the township board, including, but not limited to, assessor; superintendent/manager; planner; clerical and maintenance staff; police, fire and emergency medical personnel; cemetery sexton; election inspectors; constable; building, plumbing, electrical and mechanical inspectors; zoning administrator; librarian; public works staff; parks and recreation staff; and board of review, planning commission and zoning board of appeals members.

All township officials must be aware of both state and federal employment law, including the Americans with Disabilities Act, Veterans' Preference Act and Fair Labor Standards Act.

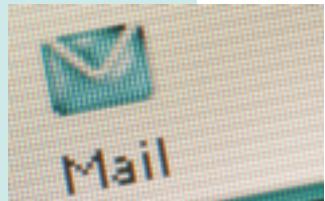
## Check your inbox!

To get the most of your MTA membership, ensure that we have your correct email address on file. If we don't have your email, you are missing out on:

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

All newly elected officials entered into MTA's database should also have received a "Welcome to MTA" email in November or December. If you did not receive the welcome email, or others from MTA, be sure to check your spam or junk mail filter, and add [@michigantownships.org](mailto:@michigantownships.org) to your "safe senders" list, as well as [@in.constantcontact.com](mailto:@in.constantcontact.com) and [@in.confirmedcc.com](mailto:@in.confirmedcc.com).

To provide your email address, or ensure we have the correct email address on file, call (517) 321-6467, ext. 226 or email [database@michigantownships.org](mailto:database@michigantownships.org).





# Tips to be effective at township board meetings

The most important township business is transacted at board meetings, and the ability of an elected township official to influence the actions of the township for the betterment of the community depends on that official's skill to work with and influence his or her fellow township board members.

*It does not matter to which office a person has been elected; every board member's vote is counted the same. Each township board member has an equal right to initiate a proposal for the board's consideration, to be heard, to dissent, and to have his or her views prevail on matters before the board.*

*So why do some board members always seem to get their way, while others seem stuck in a perpetual inconsequential minority? Influential board members master these basics:*

## Build trust

Newly elected officials often complain that their points of view are quickly dismissed, but even veteran board members can find that their positions seem to automatically trigger opposition, leading to personal conflicts and board divisiveness. Long-term success in any group, but particularly when serving on a public body, is contingent on others believing you mean what you say, are true to your word, and will not attempt to succeed by setting others up for failure. Building trust takes time, but can be destroyed in an instant. Do not leave effective communications with your fellow board members to chance.

## Be prepared

The time that board members set aside to meet as a group is a precious commodity, not to be wasted by members who expect others to do all the preliminary research and then demand that those who took the time to become knowledgeable must take board meeting time to tutor the uninformed. Knowledge is power, and not bothering to read

your meeting packet ahead of time or relying on "gut instinct" to respond to the thoughtful positions of others is a recipe for irrelevance. Asking questions is okay to expose gaps in the group's critical knowledge, but not to make up for your lack of preparedness.

## Have goals

Not to suggest it is good to make up your mind on an important issue before hearing the views of others, but effective board members should have some preliminary view of what they want to do with an issue before the discussion begins. Board members should identify which stakeholders need to be heard from, anticipate what solutions seem to be implied or recommended, consider whether recommended actions are consistent with one's own sense of values and ethics, gauge public acceptance of various outcomes, consider the long-term implications, etc.

## Know the rules of engagement

Every township has its own traditions and meeting styles that may or may not suit the tastes and preferences of new board members, but veteran officials may not be wildly receptive to a brand-new board member setting them straight about everything they think is wrong. Wait awhile and build credibility before attacking everything that seems different from your prior organization or leadership experiences. You may very well be right, but build credibility first through demonstrating your commitment to serving the township's best interests. Do nothing that appears to be self-serving.

# cover story

## Know the rules of procedure

Very few public bodies use *Robert's Rules of Order* exactly as General Robert intended. Nonetheless, board members should know how to introduce a motion and the proper way to adopt, table, defeat or reconsider a motion. Supervisors especially need to know how *Rules of Order* ensure that the majority prevails while ensuring the members holding a minority view have a right to be heard. When speaking, be brief. Do not engage in side conversations. Seek permission from the chair prior to speaking, and address comments to the chair. No personal attacks.

## Stay calm

It is natural to feel some excitement and nervousness when one first joins a public body, especially meetings where the public will attend. Projecting sincerity and confidence and, by all means, keeping one's temper in check is fundamental to earning the respect necessary to have one's position taken seriously.

## Be transparent

Hidden agendas eventually are exposed, and if one's real intent is different from one's public position, your credibility will be damaged. Taking the time to honestly explain why you are taking a particular position will go far to build trust. Michigan has a strong expectation that governments will make public policy in the open. Insist that the board comply with the spirit, intent and explicit requirements of the Open Meetings Act.

## Help the moderator

When the discussion wanders from the agenda, anyone on the board can tactfully intervene. Simply ask, "Could we please return the discussion to the issue on the agenda?" Two main motions simultaneously before the board? Don't be afraid to point it out. Discussion getting too heated? Suggest a short recess so everyone can cool down.

## Work for solutions with which everyone can live

The principle of "majority rule" is ingrained in our rule of law. Generally speaking, for a motion to pass, it must receive one vote more than half of the votes of those board members present and eligible to vote. That said, there are a number of legal exceptions to that simple rule, and MTA can help boards navigate to a lawful conclusion.

Even when a particular proposal can garner the minimum number of votes to prevail, it may be worth the board's time to spend some additional time discussing the matter further to seek a solution that can get the support of the greatest possible number of board members. This is true even if the resulting compromise is less than perfect in the eyes of the majority. As long as the majority doesn't give up anything that it considers

to be essential, there is great value in having most, if not all, of the board supporting a decision. The board's decision will be stronger, ongoing opposition will be significantly reduced, if not eliminated, and the stigma of board winners and losers is avoided. This is the true meaning of "consensus."

## Remember there will always be another meeting

Contrary to the widely held, cynical view, public officials who play nice *do* come in first, especially at the local level where the public's sense of fair play has stronger sway. Any strategy to intimidate or trick the board into doing what it otherwise would not be inclined to do will eventually backfire. Trust will be eroded; others will develop their own strategies to neutralize the manipulator, including painful paybacks. Practitioners of the political "dark arts" will usually be marginalized pretty quickly.

Leave the board meeting as friends. If something was said in the heat of the debate that was hurtful, apologize. Keep a sense of humor, especially if directed at oneself rather than others. Treat others as you would want to be treated. Give credit to others for compromising, initiating or facilitating, or for tactful dissent. It won't be long until the compliments, influence and effectiveness will flow to you.



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# Public acts worth knowing

*Because townships only have the authorities expressly or fairly implied by statute, township officials must operate within the strictures of a wide variety of public acts that govern township functions and activities. There is no way to list here all of the acts that impact township government, but there are several statutes that all township officials should become familiar with to better serve their residents. The following acts authorize some of the most common township functions and services:*

**Michigan Township Laws Recodified** (MCL 41.1a, *et seq.*)—A body of laws regarding general law township authority, officials, ordinances, public improvements, police and fire protection, and ambulance services.

**Charter Township Act**, Public Act 359 of 1947 (MCL 42.1, *et seq.*)—The authorizing statute for charter townships.

**Uniform Budgeting and Accounting Act**, Public Act 2 of 1968, as amended by PA 621 of 1978 (MCL 141.421, *et seq.*)—Provides for uniform accounting and budgeting procedures applicable to townships and other governmental units.

**General Property Tax Act**, Public Act 206 of 1893 (MCL 211.1, *et seq.*)—Authorizes townships to assess property and collect taxes.

**Michigan Election Law**, Public Act 116 of 1954 (MCL 168.1, *et seq.*)—Outlines

procedures for voter registration and conducting elections.

**Township Ordinances Act**, Public Act 246 of 1945 (MCL 41.181, *et seq.*)—Included as part of the Township Laws Recodified, this act authorizes townships to adopt non-zoning ordinances to secure the public health, safety and general welfare, and establish a township police department.

**Public Improvements Act**, Public Act 188 of 1954 (MCL 41.721, *et seq.*)—Also part of the Township Laws Recodified, this act is one of several that authorize townships to conduct public improvements and is the most commonly used statute to establish special assessment districts.

**Michigan Zoning Enabling Act**, Public Act 110 of 2006 (MCL 125.3101, *et seq.*)—Authorizes townships to establish zoning districts and adopt zoning ordinances.

**Michigan Planning Enabling Act**, Public Act 33 of 2008 (MCL 125.3801, *et seq.*)—Provides for township planning, and authorizes the creation of planning commissions and master plans.

**Land Division Act**, Public Act 591 of 1996 and Public Act 87 of 1997 (MCL 560101, *et seq.*)—Provides for three categories of land splits of a parent parcel or parent tract division of unplatted land in Michigan.

**Open Meetings Act**, Public Act 267 of 1976 (MCL 15.261, *et seq.*)—Mandates that all meetings of a public body must be available to the general public and all decisions of a public body must be made at a meeting open to the public.

**Freedom of Information Act**, Public Act 442 of 1976 (MCL 15.231, *et seq.*)—Entitles the public to full and complete information regarding the affairs of government and the official acts of public officials and public employees.

**Incompatible Public Offices Act**, Public Act 566 of 1978 (MCL 15.181, *et seq.*)—Prohibits holding incompatible offices.

**Standards of Conduct for Public Officers and Employees**, Public Act 196 of 1973 (MCL 15.341, *et seq.*)—Prescribes standards of conduct for public officers and employees.

**Political Activities by Public Employees**, Public Act 169 of 1976 (MCL 15.401, *et seq.*)—Regulates certain political activities by certain public employees.

**Americans with Disabilities Act of 1990**—This federal statute mandates that employers may not use employment practices or policies that tend to discriminate based on an individual's disability, and that governmental agencies are required to provide accessibility to local services, programs and activities.

# cover story



## Statutory duties of elected township officials

While the main duty of a township board member is to serve on the township board, statutes assign various administrative duties to the four township board offices. The following is an MTA compilation of officials' statutory duties. (Turn to page 10 for additional discussion.)

### **Township Trustee's Statutory Duties**

*(duties of all four elected township offices)*

- Serving as township legislators, setting policy and direction for the township
- Ensuring mandated governmental functions are funded and provided (assessing, tax collecting, elections, board administration, financial compliance and reporting, and Open Meetings Act and Freedom of Information Act compliance)
- Adopting/amending ordinances and providing their enforcement
- Deciding and budgeting for optional governmental programs and services, determining township ownership and use of property and facilities, ensuring township complies with all mandated financial laws, rules and procedures, including providing the audit, setting internal policies, hiring and creating job descriptions
- Responsible for township's fiduciary health through maintaining sufficient finances, avoiding unnecessary risks and avoiding "waste" (deterioration or loss of public assets)
- Determining staffing needs and complying with applicable employment laws
- Required to attend board meetings and vote on all issues

### **Township Supervisor's Statutory Duties**

- May appoint a deputy
- Moderates board meetings and, if held, the annual meeting of electors
- In a charter township, performs the duties in MCL 42.10, unless a superintendent has been appointed
- Chief assessing officer
- May serve as assessor (if certified)
- Township "department head" for assessing functions and personnel
- Secretary to board of review
- Township's legal agent
- Maintains records of supervisor's office
- Responsible for tax allocation board budget (if applicable)
- Township "department head" for overall budget preparation and monitoring
- Appoints some board or commission members per specific statutes
- May call special meetings

## **Township Treasurer's Statutory Duties**

- Must appoint a deputy
- Must post a surety bond and tax collection surety bond
- Collects: real and personal property taxes for township and other tax-levying entities; special assessments; delinquent personal property tax; and mobile home specific tax
- Responsible for jeopardy assessments in collecting personal property tax
- Keeps an account of township receipts (revenues) and expenditures
- Prepares some financial reports, including at least monthly "cash activity by fund and bank account," and investment reports
- Issues all township checks/payments—including moving funds between accounts
- Receives and deposits all township revenues and payments in approved depositories—including moving funds between accounts
- Able to designate others to receive and receipt for all monies coming into the township
- Invests township funds in approved investment vehicles as directed by the township board in investment policy and depository resolution
- Township "department head" for tax collecting and other receipt of funds (budgeting and preparation of equipment, software, training, internal staffing, etc.)
- Maintains records of treasurer's office

## **Township Clerk's Statutory Duties**

- Must appoint a deputy
- Must post a surety bond
- Responsible for drafting and maintenance of township board meeting minutes
- Publishes board meeting minutes (if taxable value is \$114 million in 2025, annually indexed, or a charter township)
- Notifies township board members of special township board meetings
- Responsible for township board meeting notices
- Maintains custody of all township records not assigned by law to another board office
- Keeps township "oath book"
- Responsible for maintenance of township "ordinance book"
- Receives and delivers tax certificates (often L-4029) of taxing entities to supervisor for summer and winter tax bills
- Accounts for all township funds
- Monthly reconciles general ledger against treasurer's banking ledger, receipts and deposits (in charter township, MCL 42.29 requires supervisor or superintendent to do)
- Prepares financial reports for the township board:
  - at least monthly balance sheet by fund (best practice per *Michigan Treasury Accounting Procedures Manual*)
  - at least monthly check report
  - and at least quarterly revenue and expenditure report (required per *Accounting Procedures Manual*)

- Provides information to assist in development of budget, at least for clerk's area of responsibility
- Initiates and signs all payments leaving township (except for current-year tax collection disbursement account)
- Unless records are assigned by law to another office, maintains or oversees maintenance of personnel, payroll and payables records (in charter township, supervisor or superintendent would do, depending on how township board has defined "personnel director" duties under MCL 42.10(n))
- Township "department head" for elections
- Chairs township election commission
- Voter registration
- 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
- Ballot proofing
- Preparation and programming of election equipment
- Election Day issues (including early voting days)
- Closing the polls/precinct canvass



**63**

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# Advice for new officials

From networking with colleagues to continuing education. From becoming familiar with (or creating!) township policies to listening to all sides before making a decision. In addition to learning statutory duties, there's no shortage of knowledge and skills required of newly elected township officials. To help them get a jump on that learning curve, we asked veteran township leaders to share their advice for newly elected officials or their advice for their township role. While some advice may be for a specific office, it often transcends the elected position and is valuable for all new township board members. Their words of wisdom follow.

## Lean on your other clerks

- 1) Read, read, read! Almost everything can be found in a manual, it's just a matter of knowing where to look! When I started as clerk, I was primarily self-taught, so the only tools I had to learn were from the manuals and the state Bureau of Elections classes. And I turned out OK! So don't be afraid to really spend time in the manuals.
- 2) Lean on your other clerks! Clerks are the most AMAZING resource and are almost always willing to help each other. The Michigan Association of Municipal Clerks Facebook group is the BEST (both for information and moral support) so I'd highly recommend getting involved with that.
- 3) Know what are your statutory duties and what is a permissive (additional) duty. I learned this the hard way, as I spent years doing additional work outside of my statutory duties either because it was work that needed to

get done (someone needs to do it!), or because "that's the way it's always been done." To be clear, I am not saying to not be a team player. I 100% encourage you to be a team player. But go into it knowing what your statutory duties are, and then make sure that any additional, permissive duties you take on are clearly defined and additionally paid (outside of your clerk's wages). Fair to the township and fair to you!

- 4) Lastly, I'd say good luck, and please reach out if you need anything!

—Emma Radatovich, Clerk  
Bear Creek Township (Emmet Co.)

*[Editor's note: In townships under 40,000 population, township boards may assign additional, non-statutory duties to township board members—with the board member's approval—and authorize payment for those services, as the township board deems reasonable.]*

## Understand your duties

I am a newly elected official, former career fire chief and school board member now working in risk control for the Michigan Township Participating Plan. My best advice for new and current board members is to understand your duties, responsibilities and scope of authority, and stay in your lane. Abiding by this rule will decrease internal strife and decrease the likelihood of litigation.

—**Patrick Nelson**, Treasurer  
**Bridgeport Charter Township** (Saginaw Co.)

## Introduce yourself

I think it is very important for elected officials to make a trip to the municipal offices to introduce themselves to the employees.

—**Julia L. Wilson**, Assessor  
**Fenton Charter Township** (Genesee Co.)

## Be professional

Here are some thoughts for newly elected supervisors,

- Know your township's budget (if your township uses BS&A Software, learn how to use it)
- Purchase the MTA "red book" (MTA's *Authorities and Responsibilities of Michigan Townships*) and read it—every board member should have one. Also, keep it on hand for reference
- Read the Open Meetings Act (bookmark it)
- Participate in as many training sessions as possible
- Read the publications and newsletters that MTA sends out
- Look at Michigan State University Extension for training—specifically, its Citizen Planner program
- Lean on your township legal counsel; money spent here can save a lot of money later
- Learn the terms of the members of your boards and commissions—be ready to make reappointments and new appointments where appropriate
- Talk to your clerk and treasurer when you have questions
- Get to know your assessor, and all the members of your boards and commissions
- Network—knowing and communicating with the supervisors of neighboring townships can be very beneficial
- Use memos when preparing agenda items—attaching a memo can answer a lot of questions prior to a meeting
- Get board packets out well in advance of meetings so that board members can review and be prepared
- Be professional
- Don't take it personal; every member of the board has an opinion on how things should be and they are not always going to align

—**Bill Sutherland**, Supervisor  
**Norvell Township** (Jackson Co.)

## You are not alone

You are not alone, ask questions. Use MTA as a reference and sign up for their seminars and online training.

—**Doug Harris**, Trustee,  
**Parma Township** (Jackson Co.)

## Decide what is important, build relationships

A previous elected official had a great saying about prioritizing your political capital: "In local government, you are only given one deck of cards. Don't play an ace on a deuce." In other words, every issue is not an "end of the world as we know it" item. Decide what arguments/issues are the most important to you and your community.

Here's one more: "Make sure that you spend some time building the bridge before you try to walk over it." Otherwise known as, spend time to build relationships with neighbors and decision-makers before an issue comes up or you have a big request for assistance.

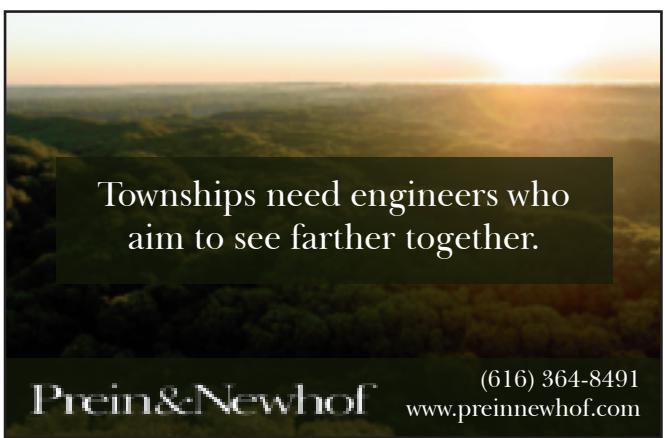
—**Gordon Gallagher**, Manager  
**Spring Lake Township** (Ottawa Co.)

## Read, read, read

I was deputy clerk since 2004, appointed to fill the position of clerk in July 2023, and elected to the position in November. We had a division of duties between clerk and deputy and so even though I was experienced in the clerk's office, the clerk position came with new responsibilities.

I would encourage all new clerks to take every bit of training/education they can and READ, READ, READ. Try to learn the basics of the office first—the statutory duties—and review the statutory duties of the other elected position as well. Who processes accounts payable, payroll, utility billing? Learn the requirements for public meeting notices. Look through files in the clerk office to become familiar with what there is. And reach out to other local clerks, for example, see if there is a county clerk association.

—**Christine Bischoff**, Clerk  
**Whiteford Township** (Monroe Co.)



Townships need engineers who aim to see farther together.

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# cover story

## MTA: Ready to serve you

MTA is committed to providing our member township officials a wide array of essential programs and services to help you perform your public duties and better serve your constituents. We are here to ensure you are equipped with the knowledge and information you need to be an effective leader. MTA offers you:



### Knowledge

- Our Member Information Services staff is available to answer your questions on all facets of township governance and administration.
- *Township Focus* magazine offers news, information and coverage of emerging issues and township accomplishments.
- Dozens of educational workshops as well as our Online Learning Center cover topics from accounting to zoning, and everything in between.
- MTA's Annual Educational Conference & Expo features workshops, networking opportunities and inspirational affirmation of local democracy.
- Our website, <https://michigantownships.org>, provides samples, resources, legal information, legislative updates, a vendor directory—and more.
- MTA's invaluable publications offer guidance and insights on a wide variety of topics.

### Advocacy

- MTA lobbies on behalf of townships—advocating for new laws that are beneficial to local government and fending off legislation harmful to townships. In a typical legislative session, MTA exerts its influence on more than 600 pieces of legislation.
- MTA, on its own and as part of coalitions, supports or battles ballot proposals impacting townships.
- The MTA Legal Defense Fund intervenes in litigation where court decisions have a statewide impact on local government.
- MTA shares information and updates on legislation impacting townships through e-newsletters, alerts and conferences, to allow members to appropriately and effectively communicate with lawmakers.

### Community

- MTA's workshops and conferences provide ample opportunities to meet and network with fellow officials.
- *Community Connection*, MTA's social networking site, allows officials to share ideas and insights with one another.
- MTA's online directories are invaluable in connecting township officials with one another.
- MTA facilitates meetings of officials facing similar issues or from similar township characteristics.

MTA is here to serve you! Visit <https://michigantownships.org> or call (517) 321-6467 for more information

An advertisement for "The Law Firm For MUNICIPALITIES". The background features a blurred image of a city skyline at dusk with several lit skyscrapers and flags. The text "The Law Firm For" is in a smaller font above "MUNICIPALITIES", which is in a large, bold, dark blue sans-serif font. A red vertical bar is on the right side.

CAPITAL PROJECTS & INFRASTRUCTURE  
CONSTRUCTION AGREEMENTS & LITIGATION  
DISTRESSED COMMUNITIES  
ECONOMIC DEVELOPMENT/INCENTIVES

ELECTIONS  
ENVIRONMENTAL & REGULATORY LAW  
INTERGOVERNMENTAL AGREEMENTS  
LABOR & EMPLOYEE BENEFITS  
LOCAL, STATE & FEDERAL TAX

OMA/FOIA  
PUBLIC-PRIVATE PARTNERSHIPS  
REAL ESTATE  
STATE/FEDERAL SUPPORT PROGRAMS  
TAX INCREMENT FINANCING

From innovative projects and municipal bonds to collaborative agreements and tax increment financing, cities and villages and their attorneys throughout Michigan rely on Miller Canfield's 170+ years of collective wisdom and diverse expertise.

THOMAS COLIS  
+1.313.496.7677 | [colis@millercanfield.com](mailto:colis@millercanfield.com)

JEFFREY ARONOFF  
+1.313.496.7678 | [aronoff@millercanfield.com](mailto:aronoff@millercanfield.com)

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# upcoming MTA workshop

## REGISTRATION INFORMATION

### New Officials Training

This full-day, in-person event—held at seven remaining locations in January—is essential to help newly elected officials start out on the right foot! Designed to build on your abilities and understanding of township government, MTA's *New Officials Training* will enable you to successfully represent and serve your residents while shaping your community's future. We'll review the "hows and whys" of township government, and explore the duties and responsibilities of the township board—and your role. We'll start out the day (at 9 a.m.) with discussion on:

- **What Townships Do—and Don't Do:** Every township's required government functions, plus the optional "do's and don'ts."
- **Who's in Charge (and What Did I Get Myself Into)?:** How township boards work.
- **Public vs. Private:** You're the government, using public money—what are the rules? What is your "fiduciary" responsibility?
- **Township Revenues:** How does a township pay for government programs and services?

After lunch (*included with your registration*), join the breakout session (1 to 4 p.m.) geared for your office. Here's what we'll review:

- **Clerks:** Records, minutes, notices, financial administration and reporting, accounts payable, elections and additional duties
- **Supervisors:** Meeting management, ordinances, lawful expenditures, budgets, township administration, overseeing assessing and risk management
- **Treasurers:** Financial administration, internal controls and reporting, selecting township financial institutions and investments, and receiving and receipting money
- **Trustees:** Understanding your role (*hint: all board members are "trustees" at the head table*), including budgeting, decision-making, and fiduciary responsibility (*looking out for the township's best interests*)

**Can't make the date nearest you? There's an online option, too!** Watch a recorded class, then join us online for a live Q&A to get your questions answered in real time. We'll begin at 10 a.m. as follows:

**Clerks:** January 27

**Supervisors:** January 28

**Treasurers:** January 29

**Trustees:** January 30

**Continue learning with MTA publications:** Members save up to 20% off our township-targeted resources when purchased with registrations:

**OPTION 1: Township Basics package** (\$94.50 discounted rate; online registrants, include \$6 for shipping) Includes *Official's Guide to Township Government* (specific to your office), *Authorities & Responsibilities of Michigan Townships* and *Introduction to Township Board Meetings*

**OPTION 2: Township Essentials collection** (\$230 discounted rate; online registrants, include \$10 for shipping) Includes resources in the Township Basics package PLUS *Building a Better Budget*, *Introduction to the Freedom of Information Act*, *The Township Guide to Planning & Zoning* and *Policy Matters!*

## New Officials Training Registration Form — — —

Township & County

Name & Title

Purchase books?  Basics  Essential

Email address

Name & Title

Purchase books?  Basics  Essential

Email address

### Payment Options

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

Card #

Expires

Print Card Holder's Name

CSV (3-digit code)

Signature

### Which location will you attend?

Jan. 6: Houghton       Jan. 15: Gaylord  
 Jan. 7: Harris       Jan. 16: Mt. Pleasant  
 Jan. 8: Sault Ste. Marie       Jan. 17: Ann Arbor  
 Jan. 14: Port Huron       Online option

- **Online Rate\*:** \$150/person
- **In-person Regular Rate\*:** \$180/person *Applies two weeks prior to event*
- **In-person On-site Rate\*:** \$200/person *As space allows*

\_\_\_\_\_ (# registered) x \$\_\_\_\_\_ (rate\*) = \$\_\_\_\_\_

\_\_\_\_\_ (# of Basic kits) x (\$94.50/package\*) = \$\_\_\_\_\_

\_\_\_\_\_ (# of Essential kits) x (\$230/package\*) = \$\_\_\_\_\_

*(Online attendees, add \$6 per Basics package and \$10 per Essentials package, for shipping and handling)*

**AMOUNT ENCLOSED** = \$\_\_\_\_\_

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

# MTA's 2025 Board of Review Training

Every board of review member (and alternate) must complete State Tax Commission-approved training at least once every two years. **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 seeking next-level training, we've got you covered. Regardless which class you choose, 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.

## PA 660 Required Training for Board of Review Members

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

- Overview of the board's role and statutory authority
- How to handle protests
- July and December boards of review
- Key items for 2025

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. 3: Log Cabin Inn Banquet Center, Muir	Feb. 13: Treetops Resort, Gaylord
Feb. 4: Van Buren ISD Conference Center, Lawrence	Feb. 19: Soaring Eagle, Mt. Pleasant
Feb. 5: Commonwealth Commerce Center, Jackson	Feb. 20: Evergreen Resort, Cadillac
Feb. 11: Bavarian Inn Lodge, Frankenmuth	Feb. 25: Northern Center at NMU, Marquette
Feb. 12: Eagle Pointe Plaza, Hale	Feb. 26: Walker Cisler Center at LSSU, Sault Ste. Marie

Prefer online training? Choose from:

Feb. 6: 4-8 p.m.      Feb. 18: 1-5 p.m.      Feb. 28: 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 2025 edition of MTA's *Board of Review Guide* for the discounted onsite rate of \$37.40/book (member rate only; non-members, call for rates). Books will be distributed on-site.

Rate for online registrants is \$44/book, which includes shipping and handling.

## Advanced Training: Board of Review Management

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

- Procedural changes
- Best practices for minutes and agendas
- Administration of paperwork and forms
- How to respond and when to punt to your assessor
- 2025 trouble spots and hot topics
- Key points of the PA 660 audit

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. 5: Commonwealth Commerce Center, Jackson  
Feb. 13: Treetops Resort, Gaylord  
Feb. 19: Soaring Eagle, Mt. Pleasant

Prefer online training? Join us **Feb. 27: 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. 2023	Complete PA 660 Required Training in Jan./Feb. 2025.
Were reappointed and completed training in Jan./Feb. 2024	Complete PA 660 Required Training in Jan./Feb. 2026; this year, you could attend MTA's Advanced Training.
Completed training mid-year 2023	Must complete PA 660 Required Training by two-year date on certificate. Consider Jan./Feb. 2025 to get on biennial cycle (mid-year training is limited).
Completed training mid-year 2024	Must complete PA 660 Required Training by two-year date on certificate in 2026; 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

Attending:  PA 660 Required Training OR  Advanced Training

Email (required for online training)

Add a book:  Yes  No

Name & Title

Attending:  PA 660 Required Training OR  Advanced Training

Email (required for online training)

Add a book:  Yes  No

Name & Title

Attending:  PA 660 Required Training OR  Advanced Training

Email (required for online training)

Add a book:  Yes  No

Confirmations, including location details or online instructions, will be sent via email. To add or update an email, contact MTA at (517) 321-6467, ext. 231 or email [database@michigantownships.org](mailto:database@michigantownships.org).

### Payment Options

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

Card #

Expires

Print Card Holder's Name

CSV (3-digit code)

Signature

Choose your training, date and method of participation:

### PA 660 Required Training

Feb. 3: Muir       Feb. 18: *Online via Zoom*  
 Feb. 4: Lawrence       Feb. 19: Mt. Pleasant  
 Feb. 5: Jackson       Feb. 20: Cadillac  
 Feb. 6: *Online via Zoom*       Feb. 25: Marquette  
 Feb. 11: Frankenmuth       Feb. 26: Sault Ste. Marie  
 Feb. 12: Hale       Feb. 28: *Online via Zoom*  
 Feb. 13: Gaylord

### Advanced Training

Feb. 5: Jackson       Feb. 19: Mt. Pleasant  
 Feb. 13: Gaylord       Feb. 27: *Online via Zoom*

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 for rates.



## MTA's *Now You Know* webinars provide expertise, insights

MTA's live monthly webinars, held from noon to 1 p.m. each month, feature timely topics that matter to townships. Experts answer your questions in real time and you walk away with insights into topics that help you serve your community. Can't make the date? We'll record every episode so you can watch, and learn, when it fits your schedule.

### Here's what's coming in 2025:

- Jan. 22: Is Your Township Ready for the Earned Sick Time Act?
- Feb. 12: Record Ready: Basic Records Management
- March 12: Payroll Precision: Methods and Records
- April 16: Cloud Chronicles: Digital Records Management
- May 14: The Perks of the Job: Understanding Municipal Benefits
- June 11: Mastering Record Management
- July 16: Summer Legislative Update
- Aug. 13: Coverage Matters: Surety Bonds and Insurance 101
- Sept. 17: Revenue Sources: Coins in the Couch
- Oct. 22: Governmental Immunity: Wait, Can I Get in Trouble for That?!
- Nov. 19: And Other Duties as Assigned
- Dec. 17: Legislative Wrap-up

Watch MTA emails, website, social media and upcoming issues of *Township Focus* for all the details. We don't want you to miss an episode!



**WATCH AND LEARN:** Members pay just \$25/person to participate and registration is simple at <https://bit.ly/NYKmta>. You can even choose to have your township invoiced! Can't join us live? Watch it (and previous episodes) on demand in our Online Learning Center later, at your convenience.

**ATTEND FOR FREE:** If your township has an *MTA Online* subscription at the **Premium** level, you can attend **EVERY** *Now You Know* session AND watch past episodes for **FREE** (registration fee is removed at checkout). Learn more at <https://bit.ly/MITwpsOnline> or call 517.321.6467, ext. 234 with any questions.

# A Year Ahead in MTA Ed(ucation)

We're excited to share what educational offerings we have in store for you in 2025 so that you—and your entire township team—can plan ahead.

To help you budget accordingly, early-bird registration rates are included below. Rates are per person, and increase by \$25 three weeks prior to event date and another \$25 one week out. Details, descriptions and registration materials will be included in *Township Focus*, mailed to every township and available on MTA's website, <https://michigantownships.org> (under the "Learning" tab) as event dates near.



## Now You Know

### MTA's monthly webinar series

Make the most of your lunch break with MTA's lunchtime learning



series, *Now You Know*. These live one-hour webinars provide timely updates, insights from our experts and a chance to get your questions answered in real time. Join us live the day of, watch a recorded version later or both!

Rate: \$25/session

Turn to page 29 for a list of 2025 topics. Townships with a subscription to MTA Online at the Premium level can watch every episode for FREE with no limit on participants.

## January

### New Officials Training

Designed to build on your abilities and understanding of township government, this full-day boot camp for township officials enables you to successfully represent and serve your residents while shaping your community's future. We'll review the "hows and whys" of township government, explore the duties and responsibilities of a township board and each elected office. Can't make the date? There's an online option, too!

Online Rate: \$150/person

In-person Rate: \$180/person

See page 27 for more information, including a registration form.

## February

### Board of Review Training

MTA is offering both online and in-person *Board of Review Training* at 10 locations throughout the state! We're hosting two classes, one approved by the State Tax Commission to satisfy the PA 660 biennial training mandate AND one for those who have already met the requirements and are ready to dive deeper into common trouble spots, hot topics and other issues encountered by boards of review.

Rate: \$100/person

See page 28 for more information, including a registration form.

## March and April

### MTA's Capital Conference

Learn the latest on legislative issues impacting townships. From ongoing debates regarding local authority, to new issues driven by changing winds based on election results. This event offers a direct line to lawmakers, state departments and MTA policy experts to help you best serve your constituents. Be an advocate for township government when you join us at the **Lansing Center on March 4**. Turn to the inside back cover and back cover for more information.

### MTA's Annual Conference & Expo

Our signature event, returning to the **Amway Grand Plaza and DeVos Place in Grand Rapids March 31-April 3**, connects you with municipal experts, inspiring speakers and nearly 1,000 of your fellow officials. You can choose from 55 timely township topics at sessions crafted to keep you on top of the changes, requirements and expectations of today's local leaders. Our expo features more than 100 municipal vendors offering services that can help you improve your community. We've also got pre-Conference classes geared for your township assessor, attorney and every member of your township team.

*The registration brochure appears in this issue of Township Focus, as well as at <https://michigantownships.org/conference> and includes all the details, including class descriptions, event highlights, registration and housing information.*

## May

### Introduction to Planning & Zoning

Whether you're a member of the township board, planning commission or zoning board of appeals, your knowledge of the planning and zoning process is vital to the community. Dig into the basic elements of an effective planning and zoning program at this evening class coming to three locations around the state.

*Rate: \$100/person*

## June

### Cemeteries: Challenges & Solutions

Gain a better understanding of the rules and regulations of cemetery management and administration at this half-day workshop coming to four locations around the state. We'll review legal obligations, financial aspects and green burials, as well as the role of advisory committees, sextons and other caretakers.

*Rate: \$100/person*

## Township Governance Academy

Have you heard of MTA's Township Governance Academy? This premier learning curriculum—designed specifically for township leaders—helps you hone your leadership skills, providing techniques and strategies to enhance decision-making for the benefit of your community.



### Summer Academy

Courses include *Making Meetings More Effective* (\$100), *Fundamentals of Assessment & Taxation* (\$100) and *Managing Your Township Team* (\$125). Register for all three courses for \$275/person.

### Winter Academy

Courses include *At Your Service: Meeting Township Needs* (\$125), *Township Board Roles & Relations* (\$100) and *How Boards Make Decisions* (\$100). Register for all three courses for \$275/person.

## Professional Development Retreats

No one understands townships or your roles and responsibilities like MTA. That's why we created these unique events packed with intensive learning targeting the challenges you face and offering the information that you need. Join your fellow officials, MTA staff and municipal experts from across the state at the **Bavarian Inn Lodge in Frankenmuth**.

*Full program rate is \$367/person.*

**Clerks Retreat: Sept. 29-30**

**Trustees Retreat: Oct. 27-28**

**Treasurers Retreat: Oct. 1-2**

**Planning & Zoning Team Retreat: Oct. 29-30**

**Supervisors Retreat: Oct. 14-15**

## September

### Emerging Issues in Emergency Services

MTA can help your township turn down the heat on the hot issues facing your fire department and emergency services personnel. Township board members, fire officials and anyone serving on your emergency services team are welcome to attend this annual, insightful, full-day event coming to Mt. Pleasant this fall.

*Rate: \$125/person*

## November

### Online Learning Sale

MTA is thankful that you turn to us for your educational needs. Each November, we offer a half-off "Give Thanks" webcast sale on nearly every offering in our Online Learning Center (<https://learn.michigantownships.org>). You'll have up to a year to watch (and rewatch!) your selections. Want to make online learning available to your *entire* township team for one low annual rate? Learn more about our online subscription plans at <https://bit.ly/MITwpsOnline>

# What makes your township special? We want to know!

Tell us—and *Township Focus* readers—about your township! One of our favorite *Township Focus* features is “Around the State,” which profiles one MTA-member township and shares information about what makes it unique—its history, community characteristics, new ventures, or whatever makes you proud!—along with photos to showcase your township. No matter the size or location of your township, we’d love to profile you in an upcoming issue!

**Want to see your township in the pages of *Township Focus*? It's easy!** Simply contact [ashley@michigantownships.org](mailto:ashley@michigantownships.org) to get started. You can submit article copy and photos, or supply us with the details and we'll write it for you. (*Check out past issues of Township Focus for examples and inspiration!*)



# 2025 MTA CAPITAL CONFERENCE

MARCH 4  
LANSING CENTER

REGISTER ONLINE AT [MICHIGANTOWNSHIPS.ORG](http://michigantownships.org)

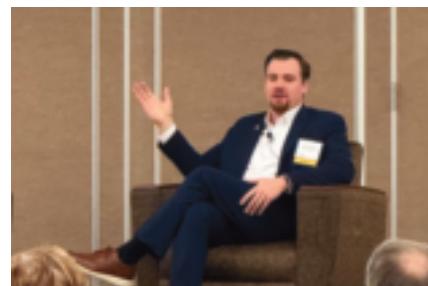
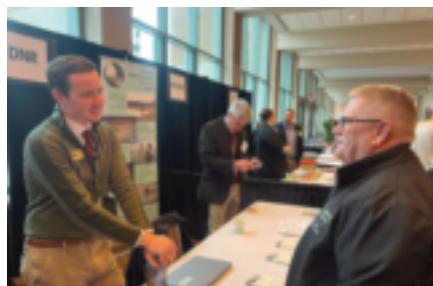
## Learn. Advocate.

The final months of the 2024 legislative session were filled with policy discussions and legislative challenges. And the November election also brought a change in control of the Michigan House of Representatives.

Join us in March for **MTA's 2025 Capital Conference**, where you will learn about the new laws taking effect, along with new legislation at the state level, that impact township government. The Capital Conference gives you a direct line to legislators, state departments and MTA policy experts, allowing you to learn more, ask questions and gain insights into the changes impacting you as a township official, your township authority—and your residents.

### What we have planned

During this full-day event, our expert speakers will share what you need to know on legislative measures enacted in 2024. We also plan to have legislative panelists share priorities for the 2025 session—including local government priorities, caucus priorities and how the change in political control impacts the legislative process.



## 2025 Capital Conference Registration Form

\_\_\_\_\_  
Township & County

\_\_\_\_\_  
Name & Title \_\_\_\_\_ Email \_\_\_\_\_

\_\_\_\_\_  
Name & Title \_\_\_\_\_ Email \_\_\_\_\_

\_\_\_\_\_  
Name & Title \_\_\_\_\_ Email \_\_\_\_\_

**Payment must accompany form in order to be processed.**

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

Card # \_\_\_\_\_ Expires \_\_\_\_\_

Print Card Holder's Name \_\_\_\_\_ CSV 3-digit \_\_\_\_\_ Signature \_\_\_\_\_

## Engage. Influence.

Breakout sessions will further highlight important topics about what you need to know on the new laws and programs being implemented. Session descriptions and an agenda will be available on MTA's website in January.

You will also have the opportunity to meet with and discuss township priorities with your legislators. Upon registration, your state representative and senator will be invited to join us during a networking luncheon—to provide an opportunity for you to continue to build your vitally important relationship with those who represent your community at the state Capitol.

**Join us on March 4 to learn, engage, advocate and influence the legislative process on behalf of your township and all townships across the state.**

**EARLY-BIRD** rate: \$90 For paid registrations received by Jan. 26

**REGULAR** rate: \$110 For paid registrations received after Jan. 26

**ON-SITE** rate: \$130 For paid registrations received after Feb. 14

<u># of Persons</u>	<u>Registration Fee</u>	<u>Total</u>
---------------------	-------------------------	--------------

\_\_\_\_\_ x \_\_\_\_\_ = \_\_\_\_\_

*Find MTA room block information, driving directions and parking details at <https://michigantownships.org/advocacy/capital-conf/>*

*Discounted rates available at the Courtyard By Marriott Lansing Downtown when booking before Feb. 1*

### Cancellations & Substitutions

Written cancellation requests received at the MTA office by Feb. 14 will receive a full refund. No refunds will be issued thereafter. You may substitute another individual from your township for your registration at any time without incurring a charge; please notify MTA of the change.

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



**Join us in Lansing to engage and to ensure your voice is heard.**

## **2025 Capital Conference March 4 | Lansing**

Join MTA and fellow township officials for this important event where you will learn about state legislative issues impacting townships, and have the opportunity to meet with state decision-makers and legislators.



Register using the form on the reverse side of this page, or on <https://michigantownships.org>, where you can also driving directions, housing information and more in January.