

Assessment and Taxation

Taxation is the means by which governments at all levels are provided financial resources to perform functions and provide services necessary for the general well-being of society. The Michigan Townships Association supports taxation policies that are fair, equitable and efficiently administered. As lawmakers and regulators enact changes to current tax laws and local government requirements, the Michigan Townships Association supports the following objectives:

1. Maintaining property tax assessment and administration at the local level to ensure accountability, public trust and locally accessible information and assistance
2. Careful consideration and concern for revenue impacts and administrative burdens to townships and other local governments, and the greater burden placed on other taxpayers resulting from broadening tax exemptions
3. Tax appeal decisions consistent with the principles of assessment administration required of assessors by the manuals and directives promulgated by the State Tax Commission, and with which compliance is required of local assessors as a condition of maintaining state certification
4. Assessor certification and continuing education classes are available at sufficient locations such that excessive distances do not create a barrier to enrollment, participation and successful class completion, with course content focused on developing and maintaining effective assessing skills
5. State financial and technical support to local entities engaged in expensive tax appeals
6. Greater clarity of roles and responsibilities of assessors and township boards for compliance with State Tax Commission requirements
7. Eliminating unnecessary redundancy of collecting taxes twice each year
8. Increasing tax limitations for charter townships from 10 to 12 mills
9. Increasing the specific tax on mobile homes located in licensed parks
10. Exempting minimal personal property tax obligations resulting from minor property improvements on mobile home lots such as small decks, stairs and porches
11. Property values based on the highest and best use of the property and recognition that such highest and best use may result in a value based upon the continuation of an existing use of the property

Elections

Democracy requires transparent and efficient elections with high voter participation while maintaining election integrity. Township clerks administering elections can best accomplish these objectives. Given the wide disparities in resources and population densities among local governments, a “one-size-fits-all” approach is often not good public policy. As lawmakers and regulators enact changes to current election laws, the Michigan Townships Association supports the following objectives:

1. Protect local control of election administration
2. Encourage voter participation by authorizing “no reason” absentee ballots
3. Standardized absent voter ballot application forms
4. Ability to register to vote online with digital signatures through the Secretary of State website
5. Embrace the use of emerging technology to administer elections while considering the needs and limitations of all jurisdictions
6. Term limits lengthened, or repealed
7. Pre-registration of 16- and 17-year-olds at Secretary of State offices
8. Make voter registration process uniform and allow local clerks with access to the Qualified Voter File to register any voter regardless of their jurisdiction of residence
9. Permit a person who registers by mail and wishes to vote by absentee ballot to present valid identification to satisfy the picture identification requirement of a first-time voter at any clerk’s office

Environment and Land Use

The activities of township governments impact Michigan’s environmental quality, and state laws and regulations regarding environmental protection impact township government programs, services and policies. The Michigan Townships Association advocates for environmental laws and practices that appropriately support the responsibility of townships to efficiently and effectively perform their duties to protect the public health, safety and general welfare. As lawmakers and regulatory agencies enact changes to current environment laws and local government requirements, the Michigan Townships Association supports the following objectives:

1. The definition of Waters of the United States, subject to permitting processes of the United States Environmental Protection Agency and the Army Corps of Engineers, should not be extended to non-navigable waters such as roadside ditches, field drainage systems, and culvert installation and maintenance
2. Federal and state laws and regulations should not be intended to impede the growth and development policies and objectives of local governments

3. Statewide septic system maintenance standards to reduce septic system failures that create serious public health threats and expose townships to being required to build expensive public sewer systems
4. Land use planning and zoning decisions remain a local government responsibility
5. Expansion of solid and liquid waste recycling programs
6. Any newly instituted statewide landfill tipping fees be fairly and equitably distributed to all local units of government
7. Greater authority for local governments to prevent the spread of invasive species of plants and animals
8. State responsibility for mitigating effects of preempted land uses
9. The imposition of local impact fees on oil and gas exploration and extraction
10. Restore township zoning authority to regulate oil and gas wells in residential areas

Intergovernmental Relations

Successfully solving many of Michigan's greatest challenges, such as restoration of greater prosperity to the Michigan economy and providing effective and economical governmental programs and services, requires governments at all levels to work collaboratively toward a common mission. As lawmakers and regulatory agencies enact changes to current laws and local government requirements impacting intergovernmental relations, the Michigan Townships Association supports the following objectives:

1. State laws should apply to townships in the same manner as they do other local government entities
2. Level playing fields and win-win outcomes in resolving intergovernmental conflicts
3. Flexible laws and regulations that promote local government creativity and locally appropriate solutions consistent with statewide objectives
4. Regional collaborations and initiatives that provide meaningful input by township officials to achieve outcomes that appropriately balance regional public policy objectives and local concerns
5. Joint service agreements among local governments providing fair and equitable sharing of costs, benefits and governance; long-term stability and predictability; and effective and fair problem resolution mechanisms
6. Boundary protection for townships that provide all essential local government services; discouraging boundary adjustments that are merely tax base grabs; and imposing appropriate standards for county board decisions related to expansion of village boundaries
7. A standard local government consolidation process applicable to all local government entities that continues to require voter approval of any consolidation; and state funding for independent consolidation impact studies as a prerequisite for county boards or the State Boundary

Commission to order a consolidation vote among local governments

8. Equitable treatment for all local units of government for statutory revenue sharing and grants
9. Full funding for payments-in-lieu-of-taxes, commercial forest act and the swamp tax program to compensate townships for property owned by the State of Michigan
10. Funding for local government programs should not be negatively impacted or reduced due to the redirection of state General Fund dollars for increased funding for roads

Township Operations

State and federal governments should give Michigan townships broad discretion and autonomy to govern the delivery of programs and services. The Michigan Townships Association supports the following objectives:

1. Township authority to decide how local government services will be funded from currently authorized revenue sources
2. Improving the ability of townships to recover the costs of providing emergency services
3. Prohibiting the imposition of mandates on local governments that increase the costs of services
4. State funding to townships providing public safety protection to state-owned, tax-exempt properties
5. Publishing public notices on websites in lieu of newspaper printing

Transportation

As the state increases funding for roads, township officials want lawmakers to include them as participating partners in providing transportation solutions. Without statutory responsibility, Michigan townships contribute more than \$186 million per year for road maintenance and construction. This partner role should include decisions affecting transportation costs and priorities, and institute efficiencies to stretch scarce transportation funding. As lawmakers and regulators enact changes to current transportation laws and local government requirements, the Michigan Townships Association supports the following objectives:

1. Regulations to prevent road damage and protect the public safety from vehicles that are not required to be licensed or plated as well as other equipment that use public roads
2. Requiring road agencies to comply with a township's Complete Streets Policy resolution
3. Support mass transit in urbanized areas
4. Creating a bid process for the sale of timber located on property managed by the Michigan Department of Transportation or located in Michigan Department of Transportation rights-of-way to fund road and bridge maintenance