



Connect

THE QUARTERLY NEWSLETTER

June 2010

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Volume 56

CALENDAR OF EVENTS

Important Dates to Remember

APT US&C National Conference

- *The Charleston Place*
Charleston, SC
JUL 25 – 28, 2010

MMTA Annual Fall Conference

- *Crystal Mountain Resort*
Thompsonville, MI
OCT 10 - 13, 2010

MMTA Annual Annual Business Meeting

- *Crystal Mountain Resort*
Thompsonville, MI
OCT 11, 2010

Please note:

PRIME Award Nominations

Nominations must be submitted by July 15, 2010, so please don't delay!



From the President

So many changes, such as a busy Spring for the MMTA!

For almost a year, the MMTA Board of Directors discussed the possibility of separating the MMTI Basic and Advanced, creating two independent Institutes. The decision to separate was made last July along with the decision to create a Michigan Certification program. With the decision made, the Education Chair, Cheryl Rhein-O'Neill and the Education Committee were charged with the task of planning not one but two Institutes! Congratulations to Cheryl and her committee, you did an outstanding job.

While planning the MMTI-Advanced, Cheryl and the Education Committee were assisted by the newly established Professional Development Committee, a committee charged with planning, organizing and implementing educational programs, as directed by the Board of Directors. Together the committees were directed by the Board to provide an Advanced Institute allowing for topics and discussion at a level not previously permissible. Congratulations to Cheryl, the Education Committee and the Professional Development Committee for a very successful Advanced Institute, you exceeded the Board's expectations.

In addition to assisting with the planning of the Advanced Institute, the Professional Development Committee was charged with the development of a Michigan Certification program, a compliment to APT US&C's CPFA certification. Starting from scratch, this dedicated committee designed a program focusing on MMTA education for the purpose of earning and maintaining the Michigan Certified Professional Treasurer (MiCPT) certification. As a member of this committee, it was exciting to watch the ideas flow, the give and take of the discussion and the pride of the committee as the MiCPT program developed. Once the program was developed and approved by the Board of Directors, the Committee designed the MiCPT certification plaque. Wait until you see it - the design is fitting for the Michigan Municipal Treasurers Association.

My President's address would not be complete without acknowledging MMTA's Past President, Joe Ferrari, who embraced technology in planning the June 4th MMTA in the UP Workshop by broadcasting Al Mooney and his Delinquent Personal Property Tax Collection class from Grand Rapids to Marquette, as well as Joe's presentation, from Oxford Township to Marquette! Providing an educational opportunity to our Upper Peninsula members has been a commitment of the Board since 2005. As any "troll" from the lower half of the Lower Peninsula can attest to, a journey across the Mackinaw Bridge is a commitment of time and finances. With his ability to think outside of the box, Joe was able to honor the Board's commitment to our UP members to provide quality education, while remaining available to his residents and young family. Assisting Joe was Diane Giddens, Treasurer/Assistant Finance Director for the City of Marquette. Diane is committed to the MMTA and the success of the MMTA in the UP event. I cannot thank her enough for all that she has done and continues to do to ensure the success of this event. Thank you to Rose Dillon and Tim Arends for their onsite assistance. Congratulations Joe, for

CONTINUED ON PAGE 1.

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embracing technology to provide quality education and a networking opportunity for our UP members.

WOW, what a busy spring for the MMTA Board of Directors and Committee Members. We are not done yet! At the July board meeting, the MMTA Board of Directors will take one last review of the By-Laws before making our recommendations to the membership for approval during the Fall Conference. President-Elect Rose Dillon and the Fall Conference Committee are busy planning the 32nd Annual Conference, to be held at Crystal Mountain Resort, October 10-13th. Mark your calendar and prepare to "Discover the Treasure Within".

See you at Crystal Mountain!

Janice Thelen



Janice Thelen
MMTA President



32nd Annual MMTA Fall Conference
October 10 – October 13, 2010
Crystal Mountain Resort
Thompsonville, Michigan



The theme for this conference is "Discovery". In the same way Columbus discovered America, the Fall Conference Committee is making plans for you to discover eureka's and opportunities that you can use daily in your jobs.

What better place for learning than the beautiful Crystal Mountain Resort? The committee is working hard to bring the finest speakers, including some of our very own MMTA Active Members and Associate Members, to provide the best education possible.

Sunday will begin with golfing at the resort and the Past Presidents' Reception will follow in the evening. Monday night will be Fun Night with some surprises being planned including a ride on the ski lift to the top of Crystal Mountain, a picnic with grilled dinner, and a bonfire. Come ready to learn, get recharged, make new connections, and enjoy the resort.

The registration information will be mailed in early August. Make plans to "Discover the Treasure Within"!

CONSIDER GIVING BACK TO AN ASSOCIATION THAT HAS GIVEN SO MUCH TO YOU...

...by serving on the MMTA Board of Directors. Serving on the board and being directly involved in such a motivated and respected association is a very rewarding experience. You'll have the opportunity to work with dynamic people who are committed to keeping the MMTA current with legislation, technology and education. MMTA President, Janice Thelen, is accepting applications from individuals interested in seeking election to the MMTA Board of Directors. It is suggested that you seek support from your municipality before applying because serving on the board will require you to be out of your office at times. There is a definite time commitment involved, but the benefits are well worth it.

If you're interested, please complete the application at the end of this newsletter and submit it by September 30, 2010. If you have any questions or would like more information, please contact any board member.

SO, WHAT DO YOUR ISLANDS LOOK LIKE?

Submitted by: Lew Bender, Ph.D.

If my calculations are correct, it has been twenty-one years that I have had the pleasure of working with the Michigan Municipal Treasurers Institute (MMTI). Time flies when you are having fun! At the most recent MMTI, I facilitated a workshop regarding changes over the past twenty years and the impacts of those changes (stress) on treasurers, residents and municipal offices. As our discussion progressed I was reminded of the old metaphor of “boiling frogs.” It goes: If you put a frog in boiling water he will jump out. But if you put a frog in tepid water and gradually increase the heat, the frog will boil to death.

Over the past twenty years the steady mantra, practiced by virtually all local governments has been “Do more with less.” Tepid water is now boiling. We aren’t just making horizontal, across-the-board budget cuts of 2-5%, we are making large even draconian cuts. As our “then and now” discussion progressed members of the MMTI identified numerous changes and some of the significant impacts of those changes. A sampling includes:

- **A Demanding Public.** Citizens expect service to be immediate and totally responsive to their wishes. It does not matter that the office staff has been cut or that there are more demands on your time, take care of my needs now! And by the way if you don’t I will complain to your boss or the Board or at the coffee shop. Increasingly people appear to be less considerate, less patient and much less understanding.
- **Rules, Regulations and Reporting Requirements Continue to Expand.** Indeed, how much time do we spend each year at Institute or at other venues talking about new rules, regulations and changes coming out of Lansing and Washington D.C.? Oftentimes what was correct last year is not acceptable this year. The knowledge required to be an effective Treasurer continues to grow and expand. Staying current is no longer a luxury, it is a necessity.
- **Screwy Boards and Councils.** Okay, I will own this observation. In my thirty-four years observing and working closely with local governments this change has been one of the most striking. I don’t have empirical data to prove this, only anecdotal experiences dealing with some (it only takes one) members of Councils and Boards who think nothing of attacking each other and/or staff members in the city or township. In many cases basic civility seems to be dead. Disagreement rapidly degenerates into personal attacks and vendettas that undermine the ability to make decisions and get things done. In its most lethal form these vendettas translate into attempts to fire the treasurer or organize a recall campaign to remove her or him from office. I met with one city council member whose sole purpose for running for office was to get the Public Works Director fired! This sort of myopic understanding of the role of a local elected legislator seriously complicates the ability of municipalities to make the tough decisions required in this economic environment.
- **Instead of understanding and solving problems, many Boards and Councils engage** in what I call “goat hunting.” Who do we blame for our problems? Who is the goat this week, this month or this year? This is highly unproductive and prevents people and organizations from making the bold decisions that fundamental change requires.

CONTINUED ON PAGE 3.



BASIC INSTITUTE
April 25 through April 30, 2010

MMTI Basic and Advanced Institutes 2010

Submitted by: Cheryl Rhein-O'Neill
Oregon Township

This was the first of a three-year trial with split institutes. As the Education Chair, I believe it was a huge success with close to 200 attendees at both sessions.

Basic Institute: We had 103 people attend Basic Institute. The breakdown was 40 in the first year class, 43 in the second year class and 20 in the third year class who were the first to graduate with the new MiCPT certification. Congratulations!

The theme for 2010 was “MMTA Treasurer Hunt”. Puzzles were hidden each day and, after solving them, were placed in a treasure chest. The final day one card was drawn and Karen Ruddy from Mundy Charter Township received a voucher for \$150.00 off a future MMTA event.

Overall, the evaluations from Basic were great. When 2nd and 3rd year attendees were asked the question about having split institutes, only 6 wanted to have combined institutes and most either didn’t have a preference or enjoyed it split.

See you next year with the theme “Hollywood”!

ADVANCED INSTITUTE: Advanced Institute, which was held 3 weeks later, had 91 attendees. Many of the topics covered were inspired by items that have been discussed recently on the Listserv. While some missed not seeing the skits from the Basic Institute and not being able to network with our newer members, most enjoyed being separated and have the opportunity to cover more advanced topics. A few noted in their evaluations that it was “for and about” the Advanced Treasurers.

I would say that after reading all the evaluations, most, if not all, like keeping Advanced and Basic Institutes separated. The first year went great and we’re looking forward to next year.

ADVANCED INSTITUTE
May 19 through May 21, 2010

SO, WHAT DO YOUR ISLANDS LOOK LIKE?

CONTINUED FROM PAGE 2.

Submitted by: Lew Bender, Ph.D.

- **You Never Really Get Away From Work.** The blessings of cyberspace and cell phones can also be a curse. Your parents had natural barriers between them and work. When they went home or on vacation they were often times inaccessible. Those days are gone. We text, tweet, e-mail and cell phone with a vengeance. It keeps us connected to each other and at the same time never allows us to be free from the rigors and challenges of the office. And the truth is we are our own worst enemies on this front. Studies indicated that a sizable majority of us check our e-mails and messages at a high frequency when we go on vacation. That means you can be relaxing on a beautiful beach in Hawaii and I can email you with a big problem occurring at the office and in that instant I can destroy your hard won serenity!
- **Families and Personal Lives Have Significantly Changed.** Over the last forty years our society has undergone dramatic changes in the workforce and at home. Today a large majority of families are two-income compared to a minority in the nineteen seventies. Forty years ago, 87% of American families with children had the children's original parents. Today we are roughly 1/3, 1/3, 1/3. One-third of American families are original parents, 1/3 are blended families (parents and children coming together from previous relationships) and 1/3 single-parent families. Women, I believe have been most impacted

by these changes. Men have not picked up a significant share of household chores or nurturing duties. Indeed, according to studies American men lag significantly behind their European counterparts on this front. The upshot of all this is that for many women when they finish doing a full and sometimes difficult day at the office and they go home they walk into their second job. The era of "supermom" continues to be a reality.

- **The Work Never Gets Done.** Of all the changes cited this, in my view, is the most challenging for Treasurers. A characteristic that has made you strong and effective may be undermining you in this environment. You see, most of you have this incredibly strong work ethic. You are committed to getting the job done and get it done correctly. Perfect if you will. When you were a child and you came home from school you might have received messages from your mother that went something like this: "Change your clothes, do your chores and your homework and when you are finished you may go outside and play." A good responsible, loving message. The only problem today is...your chores and your homework never get done! Thus, you don't get to play or rest. It seems for some of you, the only time you can allow yourself to rest is when you get sick. When your body demands that you get off the treadmill that continues to get steeper and go faster.

So what do all of these changes add up to? Yup, you got it - stress! As a team builder, I'm not a psychologist, I am struck by the impacts these and other changes have had on people and teams. Nationally our per-person productivity is higher than any other nation or any previous generation. At the same time virtually all indicators of stress for working Americans have continued to rise. Compared to your predecessors many of you are wearing many hats and few of you have natural breaks that allow you to gain your personal balance.

CONTINUED ON PAGE 4.



SO, WHAT DO YOUR ISLANDS LOOK LIKE?

Submitted by: Lew Bender, Ph.D.

CONTINUED FROM PAGE 3.

In the Stress and Burnout workshop we discussed several ideas for regaining your balance and enjoying your work and family. They include:

- 1. Create Your Islands.** Unlike your predecessors, you don't have natural, built-in, no brainer rest periods. You have to consciously and deliberately create them. In my experience the biggest challenge in creating and using your islands is giving yourself permission to take a break. Many women are especially bad at this. That giving, caring, nurturing thing frequently prevents you from giving yourself a much deserved and needed break. In the workshop we did meditation (Harvard Method) for fifteen minutes. People were amazed at how rested they felt in that short time. You don't have to meditate, just take a 15 minute nap between the time you leave work and go home. Islands can be small fifteen minute breaks or they can be large-like vacations. Plan them. Schedule them. And do them! Wearing yourself to a frazzle doesn't do any one, including the people you care about, any good.
- 2. Stop the Engine-Give your Team a Break.** You would never, I hope, get in your car and drive to a destination thousands of miles away without checking the oil, tires, belts etc. If you did that you could probably count on the car breaking down at the worst time in the worst place. Well if we don't do that with our cars, why do we drive our teams until they break? Many Treasurers' offices are under heavy workloads and increasing amounts of pressure. Stop the engine. Get someone to watch the counter and have a small team retreat. Two hours or a half day, some snacks and soft drinks can do miracles for a team. You have lots to talk about. How are we doing? Are we helping each other as much as we can? Should we be looking at re-prioritizing some of our duties? What do we want from each other? Pick a question or two, grab a couple of flip charts and discuss your shared challenges.
- 3. Exercise.** Don't kill yourself. Just walk. It is amazing how walking and other forms of exercise allow you to get things in order and clear your head. The mind-body connection is very important in allowing us to re-empower ourselves. Try it. Walk for 20-30 minutes and see what kinds of positive impacts it has for you. You may find yourself getting addicted to your exercise island.
- 4. Get Up at Night.** What a strange recommendation! Here is what I really mean. How many times do you find yourself at 2:00 in the morning awake in bed mulling over a problem, an issue, or an idea? I know, lots of times. Me too. You keep going over the same ground. Over and over and over again. One approach that has had great results for dealing with this is: get out of bed, go to another room, briefly jot down your thoughts/ideas, put the pad of paper by your purse, go back to bed...sleep. Why does it work? The theory is that your body and your mind are obviously connected and that when you externalize the thoughts (through your body-writing) your mind is allowed to go on to other things. Like sleep. Try it several nights. You will be delighted by the results.
- 5. Recognize Each Other's Value.** In class we do a silly little role play. I select some person (victim) from class and ask them to pretend that I am their boss and that we are going to pass each other in the hallway. We have someone else in the class time the role play. When I pass the person, as their pretend boss, I complement them on a job that they did, such as dealing with a difficult person. Time=20 seconds! In that short time, even in a silly role play, you can see the person positively respond. And here is the kicker. Any more than 20 seconds would be over the top excessive. Catch each other doing a good job and say something. Twenty seconds! You will be amazed how it helps all of you. By the way, you can catch the boss doing something right too!

Indeed, the water is boiling. And there are things that you can't control. Welcome to the human race. Yet, there are many things that you can influence. They involve testing old assumptions and making choices. We can't assume that old ways of doing things, including giving ourselves rest, will be effective in today's world. I grew up with the Serenity Prayer. Accepting things we can't change, changing things we can and knowing the difference are important keys to Serenity.



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Professional Recognition In Municipal Excellence

Last year there were only two nominations for the PRIME Award. While both nominees were deserving of the award, there are so many individuals in the MMTA who are worthy of being nominated.

At the time of printing for this newsletter, there has only been ONE NOMINATION for the PRIME Award! Any of our members (Associate Members too!) can nominate a current Active Member who has maintained membership as an Active Member in the MMTA for no less than 3 consecutive years. Please take a moment to consider those people you've met, emailed, worked with, or heard speak in our association. Think about the person who has made a positive difference for you personally. Who stands out in your mind? Nominate that person! Chances are he/she has made a positive difference for someone else as well.

Additional information including the nomination form is available in your copy of the March 2010 newsletter or [by clicking here](#). Nominations must be submitted by July 15, 2010, so please don't delay!

MICHIGAN SUPREME COURT RULES THAT A MISTAKE ABOUT WHETHER A TAX IS AUTHORIZED IS A MISTAKE OF LAW TO WHICH MCL 211.53A DOES NOT APPLY.

Submitted by: Robert F. Rhoades and Adam D. Grant
Dickinson Wright, PLLC

In *Briggs v Detroit Public Schools*, (Docket Nos. 138168, 138179 & 138182, March 30, 2010), the Michigan Supreme Court held that a mistake by Detroit Public Schools ("DPS") by which the DPS operating tax was levied for 2002, 2003, and 2004 without voter authorization was not a mistake to which the three-year period of limitation provided in [MCL 211.53a](#) applied. The decision reversed the Court of Appeals and reinstated the dismissal entered by the Michigan Tax Tribunal.

Prior to the effective date of Proposal A, DPS had been authorized to levy more than 18 mills for school operating purposes. Proposal A limited school operating tax rates to 18 mills, provided that taxes already authorized remain effective up to the limit, until they expired. The taxes were approved before Proposal A expired in 2002, but DPS believed that Proposal A authorized the 18 mill operating tax and therefore did not seek voter approval before continuing to levy the 18 mill tax for 2002 through 2005. When DPS became aware of the error, it notified bondholders and class action suits were immediately filed by taxpayers seeking refunds of taxes paid in both Circuit Court and the Tax Tribunal. DPS sought voter approval of the 2005 tax, which passed, rendering the 2005 claims moot.

The Circuit Court dismissed the action filed therein because exclusive jurisdiction was in the Tax Tribunal. The Tax Tribunal dismissed the cases filed in the Tribunal because they were not timely filed. The Petitioners in the lead case moved for

reconsideration and were granted an opportunity to amend their petition and to pursue discovery before another hearing would be held on a motion to dismiss. Following discovery and the filing of a motion for summary disposition, an answer, and a hearing, the Tribunal again dismissed the case. The Tribunal reasoned that the amended Petition had not been filed within 30 days and it did not fall within the exception provided by MCL 211.53a, which allows claims for refunds to be filed within 3 years if the overpayment is caused by a mutual mistake of fact of clerical error by the assessor and the taxpayer.

Petitioner appealed and the Court of Appeals reversed, ruling that the tax overpayment had been caused by a mutual mistake of fact between the assessor and the taxpayer. The Court of Appeals found that the assessor and the taxpayers both mistakenly believed that the tax had been authorized and that constituted a mistake of fact.

DPS, the City, and the County applied for and were granted leave to appeal. DPS raised several arguments. It argued that the mistake that caused the tax overpayment was that of DPS, not any claimed mistake by the City assessors, and that DPS' mistake was a mistake of law, not fact, both because mistakes by which unauthorized taxes are levied have been held to be mistakes of law, and because the premise for levying the tax in this case was a mistaken understanding of what the law required. DPS cited cases such as *Upper Peninsula Generating Co v City of Marquette*,

MICHIGAN SUPREME COURT RULES THAT A MISTAKE ABOUT WHETHER A TAX IS AUTHORIZED IS A MISTAKE OF LAW TO WHICH MCL 211.53A DOES NOT APPLY.

Submitted by: Robert F. Rhoades and Adam D. Grant
Dickinson Wright, PLLC

CONTINUED FROM PAGE 5.

18 Mich App 516; 171 NW2d 572 (1969), *Carpenter v City of Ann Arbor*, 35 Mich App 608; 192 NW2d 523 (1971) and *Hertzog v Detroit*, 378 Mich 1; 142 NW2d 672 (1966) for the proposition that the levy of unauthorized taxes were mistakes of law. DPS argued that the assessors made no mistake whatsoever because they were required to place on the tax roll the tax rate certified to them by DPS and multiply that by the taxable values, which they did without error. DPS also argued that any claimed misperception by the assessors could not have caused the tax overpayment, nor could use of the DPS certification be viewed as an adoption of the DPS error, because whatever the assessors thought, they had an affirmative statutory duty to place on the roll the tax rates certified to them by DPS.

The taxpayers argued that both the assessor and the taxpayers believed the tax was valid and therefore due. The taxpayers contended that the assessors would never have spread the tax on the tax roll nor would the taxpayers have paid the tax had they believed otherwise, and that the mistake was factual. They argued that assessors have a duty to review tax levies or at least the power to refuse to spread such levies. The taxpayers argued that the precedents set forth by DPS were obsolete and should be overruled because they were inconsistent with the spirit of the Court's recent decision in *Ford v Woodhaven*, 475 Mich 425, 716 NW2d 247 (2006), which had held that a mistake by Ford in its personal property statements which the assessor adopted and used in making the assessments were mutual, factual, caused the tax overpayment, and supported application of the three-year period of limitation.

In *Briggs*, the Supreme Court began its analysis by reviewing its recent holding in *Ford*, in which it held that 'mutual mistake of fact' was a term of art to be given its common law meaning and held that a 'mutual mistake of fact' is "an erroneous belief, which

is shared and relied on by both parties, about a material fact that affects the substance of the transaction." The Court acknowledged that:

DPS levied a tax without the requisite voter approval. It erroneously believed that it could levy an 18-mill tax for tax years 2002, 2003, and 2004 when, in fact, authorization for the previously approved tax had expired. This resulted in wrongful assessments that petitioner and other taxpayers paid in full.


The Court concluded:

However, we conclude that this mistake does not constitute a "mutual mistake of fact" within the meaning of MCL 211.53a.

The Court found that the mistake was that of DPS alone. DPS had levied its tax and certified the rate to the City assessors and the assessors were then required by the General Property Tax Act §24b and the City Charter to spread the tax as certified to them. The Court held that there is "no authority supporting petitioner's argument that assessors are empowered to review or alter certified tax rates. Indeed, an assessor who refuses to spread a certified tax is subject to a mandamus action." (Slip Op. p. 13.) The Court also addressed the Court of Appeals' agency reasoning, concluding that there is "no basis for the Court of Appeals holding that DPS' mistake can be imputed to the assessor because an agency relationship exists between those parties".

The Court also ruled that the mistake was not factual. In reaching this conclusion, the Court looked not to deposition testimony, but relied on the case law that had adopted the rule that the levy of a void tax is a mistake of law. (See Slip Pp. p. 14 – 16.) Far from holding that those earlier decisions were rendered obsolete by the recent *Ford* decision, the Court discussed and applied the reasoning of *Upper Peninsula Generating Co v City of Marquette*, *Carpenter v City of Ann Arbor*, and *Hertzog v Detroit*. About these


CONTINUED ON PAGE 7.




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MICHIGAN SUPREME COURT RULES THAT A MISTAKE ABOUT WHETHER A TAX IS AUTHORIZED IS A MISTAKE OF LAW TO WHICH MCL 211.53A DOES NOT APPLY.

Submitted by: Robert F. Rhoades and Adam D. Grant
Dickinson Wright, PLLC

CONTINUED FROM PAGE 6.

cases the court stated: "These cases stand for the proposition that a mistake about the validity of a tax constitutes a mistake of law. We agree with their reasoning and reaffirm that collection of an unauthorized tax constitutes a mistake of law, not a mistake of fact."

This may be important to taxing units which may mistakenly levy a void, unauthorized tax.

The Court's unanimous decision reversed the Court of Appeals and reinstated the decision of the Tax Tribunal.

It appears that both litigants are focusing on the practical result and how it affects them. The owner of Briggs Tax Services reportedly stated that the result was unfair because if government collects an illegal tax it should refund it. DPS' reported reaction was that if it had been ordered to refund the tax, its deficit would have doubled. From the perspective of law and policy, the result maintains a longstanding distinction between the treatment of mistakes of fact and mistakes of law, which the legislature adopted with the enactment of MCL 211.53a. MCL 211.53a requires prompt appeals of mistakes of tax rates. The Supreme Court's decision does not preclude taxpayers from appealing errors in tax rates; it simply applies the 30-day limitation period in the Tax Tribunal Act provided for "all other matters." The result is that taxpayers must check the tax rates levied and raise any claims promptly. The 30-day period is short, to allow such mistakes by taxing units in a tax levy to be corrected. The problem in this matter, for example, was discovered in August, 2005 and the voters immediately approved the tax at issue for that year. A short period of limitation is also provided because tax levy errors will likely apply to an entire taxing unit; treatment of such errors as mistakes of law avoids large retroactive refunds for all or most of the taxpayers in a taxing unit, which would likely have to be paid by levying a judgment tax on largely the same taxpayers.

There are approximately 120 cases in the Tax Tribunal and the appellate courts that were placed in abeyance pending the final decision in the Briggs case. The decision of the Michigan Supreme Court should allow those cases to proceed to resolution.

Robert F. Rhoades is a member and Adam G. Grant is an associate with the law firm Dickinson Wright PLLC, lead counsel in the Briggs case. Both may be reached via email or at 313-223-3500.



MMTA Bylaws



Since September 2009, the MMTA Board of Directors has been discussing and updating the MMTA Bylaws. There are some parts of the bylaws that need to be updated to incorporate current technology. For example, the current bylaws require the notice of the Annual Meeting be mailed to the most current known address of each member; a proposed change to the bylaws will allow the notifications to be sent electronically. Other changes include current practices that aren't addressed in the bylaws. For example, the structure of the Directors on the board and the succession of all positions have never been in writing.

Every year our Associate Members appoint one of their members to serve as a liaison between the Board of Directors and the Associate Members. At their Annual Meeting last year, the Associate Members requested that the liaison be allowed to vote at the MMTA Board Meetings to recognize the level of support provided by the Associates. There is proposed language in the draft of the bylaws to address their request.

A complete copy of the current bylaws and the proposed amendments will be available to all members at least 15 days prior to the Annual Meeting that will be held at the Fall Conference. Active Members in attendance at the Annual Meeting will vote on the proposed amendments.



2010 MMTA in the UP

Submitted by: Rose Dillon, Fruitport Township

June 2005 was the first UP event in the history of the MMTA. Not unlike that first year, five years later the event is still a great success. The one-day session was held at Northern Michigan University with 42 members attending, including Associate Members.

Joe Ferrari from Oxford Township and Diane Giddens from the City of Marquette arranged the first live videoconferencing with presentations from Joe on Paper vs. Electronic and Grand Rapids Treasurer, Al Mooney, on Personal Property Taxes (From Start to Finish).

Anne Giroux, Marquette County Treasurer, provided a timeline on events that happen after the county receives delinquent taxes up to and including foreclosures; and summer and winter penalty and interest - what is included on your tax settlement, and what is not.

As this was our first attempt at live videoconferencing, Tim Arends brought his Delinquent Tax Collection presentation in case of any technical difficulties. Tim was able to facilitate between our members and the videoconference presenters to ensure a good learning experience as well as fill in with his presentation during problematic times.

Associate Member, Julie Gust of The Private Bank, was available to answer members' questions regarding banking related issues.

After reviewing evaluations from those attending, it was apparent that our members received information useful to their treasurer duties. As an Association, one of our goals is to make sure our members receive education. This day session is a worthwhile initiative as every evaluation returned had "yes" checked signifying that they want the MMTA in the UP day sessions to continue.

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MMTA Board Meetings

- FRIDAY, JULY 23, 2010 @ 10:00 AM AT THE HOME OF LEW & MARY BENDER, LUTHER
- FRIDAY, SEPTEMBER 17, 2010 @ 10:00 AM AT THE WROUGHT IRON GRILL, OWOSSO

MMTA ADVANCED INSTITUTE

Submitted by: Submitted by: Fran DeWyse
City of Essexville

This year I was kind of apprehensive about attending the Advanced MMTI. I wondered what it would be like with the Basic and the Advanced Institutes being held at different times. But believe it or not, I totally agree with Lew when someone asked him at the end of our sessions what he thought of the separate groups. His pros were:

- When the Advanced group came and joined the Basic in years past, they were coming in and didn't know what had happened to that point and were kind of like a fifth wheel.
- The combined group was getting too large.
- The Education Committee can develop more appropriate educational sessions to be more specific to each groups' needs.
- It gave each group more time to network with our either the Basic or Advanced colleagues.

The only con that Lew could think of was the advice and help our Advanced group (being more experienced) could offer to the Basic members.

What I really liked this year was most of the session facilitators were Treasurers, City Managers, and fellow government employees. This was refreshing. Not that we don't enjoy professional speakers, but the information presented was from the practical side of the issues.

Each session was helpful to several aspects of our jobs. On Wednesday the Intergovernmental Cooperation session offered insight on how we can combine our resources to serve our citizens better. And who can forget the helpful tips Dietician Ann Hoffman gave us with her display of the proper serving sizes while we ate our healthy lunch? The afternoon group spoke on the implementation of the different Incentive Programs with Brownfield Zones, Renaissance Zones, IFTs and Land Banks.

Thursday morning brought several speakers

about the history and implementation of special assessments, the different kinds of Certificates of Deposit, PILOT programs, electronic notebooks and the new MiCPT Program. I think everyone should have taken something away from these discussions to investigate or implement in their offices.

One of the best sessions I thought was held Thursday afternoon. Four of our fellow Treasurers shared their personal experiences with struggles they faced with either a recall process or working with a difficult fellow elected official. Each of these individuals experienced politics at its worse, but all said they came out of it as stronger people and it was a learning experience for them as well. If this should happen to anyone, they advised us to be proactive in the process. And as always, Tim Skubick was interesting and entertaining as he spoke about how the political process works in Michigan.

Friday we had John Becker discussing personnel issues. His presentation offered valuable information on the hiring process,

discrimination, wage and hour law, Family Medical Leave Act, privacy, sexual and other harassment, workplace violence, performance evaluations, and discipline. I know when I returned to the office I had to check our Personnel Policy on several issues to make sure we're doing things properly. Two of John's comments really stuck with me. He said, "Wait to hire to fill a job; leave a job open rather than hire the wrong person." And, "If you don't do performance evaluations well, don't do them at all."

Interestingly, the one item we found out about the Basic class is that they are not as well-behaved as the Advanced. They were fined a total of \$243 versus only \$94 for the Advanced. Maybe they just haven't learned how not to get caught by Lew. But the money will go to support good causes.

Overall I learned so much from our members and now I can't wait for next year's Advance MMTI which will held May 11 through May 13, 2011.

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BEWARE OF BANKRUPTCY FILINGS:

TIPS TO HELP PROTECT A MUNICIPALITY'S INTERESTS AT STAKE IN A BANKRUPTCY CASE

By: Ron Richards and Patricia Scott, Foster, Smith, Collins & Smith, PC

Submitted by: Joe Ferrari, Charter Township of Oxford

Bankruptcies involving individuals and companies are up in 2010. Though some economic indicators show improvement, data suggests more private bankruptcy filings will occur in 2010 than in 2009. Chances are good, then, that a Municipality may receive some notice of a bankruptcy. Ignore that mail at your own peril. Pay very, very close attention to any mail involving a bankruptcy case – because every bankruptcy case in which the Debtor owes the Municipality has the potential to affect a Municipality's interests. Consider the following hypotheticals:

Imagine that a resident of your Municipality files bankruptcy. In that bankruptcy, the Debtor proposes to pay none of the outstanding property taxes owed to the Municipality. How can the Municipality protect its right to receive full payment for the outstanding taxes?

Imagine that your Municipality bought a truck chassis, and hired Buffalo Company to convert that chassis into a Police Truck. After the Municipality paid Buffalo Company \$100,000 for the work but before the work was done, Buffalo Company files bankruptcy because it owes a third party millions of dollars due to a court judgment. The third party wants to seize the chassis and sell it to recoup some of the money Buffalo Company owes it. How can the Municipality protect its interest in the truck chassis?

Below is a short, basic primer on bankruptcies – including reasons to give special care to any correspondence a Municipality receives about a bankruptcy case and how a Municipality can protect its interests that otherwise might be harmed during a bankruptcy.

What is voluntary bankruptcy?

Bankruptcy is filed by an individual or company to obtain financial relief. The person or company filing bankruptcy is referred to as a "debtor."

Are there different types of bankruptcies?

Yes. There are basically two types of bankruptcy cases. The first type, a Chapter 7 case, totally eliminates the debtor's debt. The second type, a Chapter 13 for individuals and Chapter 11 for companies, reorganizes the debtor's debt and provides for partial debt relief.

How could a bankruptcy case eliminate a debt owed to a Municipality?

Any debt that the debtor owes to the Municipality can be potentially affected in a bankruptcy case. This could include, for example, water bills, sewer bills, or certain personal or real property taxes.

Can a bankruptcy case impact a Municipality's ownership or interest in anything else besides a debt?

Yes. A bankruptcy case could also put at risk a Municipality's interest in bigger ticket items – such as a vehicle that the Municipality owns but which is in the possession of the debtor. In short, every interest – financial or tangible – that the Municipality has and which is somehow related to the debtor is potentially at risk in a bankruptcy.

How would a Municipality find out that there is a bankruptcy that potentially affects its interests?

The simplest answer is by either mail or word-of-mouth. As to mail, a Municipality could receive documents from the bankruptcy court identifying the bankruptcy and noting how the debtor seeks to dispose of a debt owed to the Municipality or an item in which the Municipality claims an interest. Bankruptcy courts issue various types of documents, but the most common documents that a Municipality might receive of a debtor's bankruptcy filing are the following:

- Notice of Bankruptcy Filing - If the Debtor lists the Municipality as a creditor that the Debtor owes money, the Court will send a notice of bankruptcy to the Municipality.
- Notices of Dividends, Motions for Relief From Stay, Debtor's Plan - After the notice of bankruptcy, depending on the chapter, the Municipality could receive a notice of dividends, motions for relief from stay, or the debtor's plan. The debtor's plan proposes how the debtor's debt will be handled amongst all creditors – i.e., how the payments will take place, at what interest rate, and over what period of time.

CONTINUED ON PAGE 11.

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CONTINUED FROM PAGE 10.

Each bankruptcy mailing should be given careful attention and likely forwarded to a bankruptcy attorney to evaluate.

What if the debtor does not list the Municipality as a creditor? How does the Municipality get notice then?

If the Debtor does not list the Municipality as a creditor, the Municipality will not receive notice – even if it is owed money. For that reason, a Municipality really must stay aware of anything it hears regarding a person or company with whom it is doing business. If it hears news of that person or company perhaps filing bankruptcy, the Municipality can either investigate further on its own, or ask an attorney to investigate the bankruptcy court dockets.

What should a Municipality do if it receives notice of a private bankruptcy?

If a Municipality receives notice of a bankruptcy, the first thing it should do is contact an attorney. This is necessary because bankruptcy cases have many deadlines and are extremely time-sensitive. Although each bankruptcy case is different, sometimes there is little attorney time needed to protect the Municipality's interests. For example, if the debtor lists the Municipality in the plan and the payment terms are acceptable, then little attorney time would be needed.

The second thing the Municipality must do is stop collections efforts against the debtor. From the moment a bankruptcy case is filed, bankruptcy laws require that

all who the debtor owes money to stop collection efforts on the debt owed before the date of filing bankruptcy. The Municipality should contact an attorney to determine how to proceed in the bankruptcy case to collect the debt owed.

What could happen if a Municipality receives notice of a bankruptcy but does nothing about it?

Many potential detrimental things can happen if a Municipality does not take quick actions in a bankruptcy case. If the Municipality is owed money and the Debtor proposes to pay less than what the Debtor owes, then the Municipality could lose its right to object if the Municipality does not respond, or waits too long to respond to a bankruptcy notice. Likewise, failure to timely respond could lead to the Municipality losing any interest it may have in property (e.g., vehicle or property) it owns but which the Debtor has possession.

Mr. Richards and Ms. Scott are both attorneys with the law firm of Foster, Swift, Collins & Smith, P.C. Mr. Richards is a partner in the Lansing office, while Ms. Scott is an associate in the same office. Both may be reached via email or at 517-371-8100. Foster, Swift's Municipal and Bankruptcy teams have years and years of experience handling Municipality-related bankruptcies. Please let us know if you would like Foster, Swift, Collins & Smith, P.C. help with any bankruptcy related questions.

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ORGANIZATION VS. CHAOS

By: Doug Cartland, President of Doug Cartland, Inc.

Submitted by: Fran DeWyse, City of Essexville

I lost thirty minutes of my life today...I'll explain in a minute...

There's always the other side to every argument...and always someone willing to take it. Someone says, "Neatness and organization are important in an office." And then someone else says that neatness and organization are overrated. Everybody wants to make a point, and many want to cut across the common grain to sell a book. It's the joy of countering an argument for the sake of countering an argument.

Eric Abrahamson and David Freedman wrote a book called *A Perfect Mess*. I confess I haven't read the book and don't plan to, but I read Kate Lorenz's article about it. Kate is the editor of CareerBuilder.com.

She quotes the authors as saying things like, "Neatness and organization can exact a high price and it's widely unaccounted for." That "high price" comes in the time it takes to get and stay organized, computer systems that assist our organization, etc. I suppose you could throw the cost of filing cabinets into the mix.

The authors cite a study that purportedly shows that CEOs are generally more disorganized than their subordinates.

According to Lorenz, they argue that going through a day in the unpredictably of disorganization can actually help our creative process rather than living with blinders on because of a daily planner.

They use Albert Einstein as an example of a successful person who had a messy desk.

In fairness, there may be more to the book. I don't know. But I'd like to make some points here.

First, there indeed is an investment to be made for getting organized and acquiring

systems that will help. But there is a higher price to be paid in time searching for information we need. Or in lost work that has to be redone. Or things we lose track of. Or priorities we forget about because they are at the bottom of some stack somewhere. Or in disappointed customers who are a victim of our lack of organization.

If you can't find a piece of information you need from your own work space in thirty seconds, then you are costing your organization money.

Second, I'd like to see the study on CEOs because I have a completely opposite view based on my experience with them—and I've had quite a bit. Most—granted not all—have offices that are neat as a pin. Almost all are at least above average in that regard.

Third, I think creativity comes as easily, if not even more efficiently, from a peaceful mind that can focus and is not fatigued and distracted by a disheveled office and undo stress.

Finally, Einstein is not a fair example because he led a life that basically had no deadlines. Efficiency was rarely needed. He was a thinker and a studier of science. He was in no way a businessman and didn't pretend to be.

There are three really important reasons to get organized. First is the efficiency it facilitates. Second is the positive frame of mind it tends to foster. And third—and this is why most CEOs do it—the impression it leaves on customers and subordinates alike about your ability to handle your job.

Can we be obsessed with neatness to the point that it becomes counterproductive? Of course. Perfectionism in any expression is always counterproductive.

But let's not lose sight of the overwhelming value of organization...or you may have lots of lost thirty minute moments like mine today:

I put in about 12 hours on a new project this week. Yesterday I wrote notes out longhand as I brainstormed lots of new ideas.

Today I couldn't find the notes. Twelve hours of work missing!

I think I'm a reasonably organized guy. But all I could say today is that I put those notes "somewhere." My stress level went up. I searched frantically through every corner of my office and house. Heather watched with a smirk...that didn't help.

After thirty minutes of searching...I found them. Just where I had put them of course.

If I had invested just a few seconds yesterday to put those notes in a place where I knew I would find them, then those few seconds would have saved me thirty stressed filled minutes today. I relearn that lesson every time I leave the house and can't find my car keys.

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News FROM THE PUBLIC TREASURY INSTITUTE

Working together, the Public Treasury Institute and Association of Public Treasurers of the US and Canada offer training and publications geared to the educational needs of the public treasurer and their staff.

This past April, Michigan Treasurers had an opportunity to participate in the APT US&C Cash Handling Training workshop held during the Michigan Municipal Treasurers Institute.

Below are just a few publications offered through the Public Treasury Institute.

In upcoming issues of the newsletter, we will highlight other books and workshops of interest to Michigan Treasurers. All APT US&C books offered in the bookstore are offered to members of APT U&SC at a discount.

Visit [Public Treasury Institute Bookstore](http://PublicTreasuryInstituteBookstore)



APT'S CASH FLOW FORECASTING GUIDE

by the Association of Public Treasurers

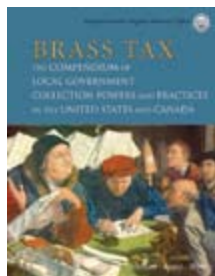
A cash management tool for the prudent public investor, complete with a PowerPoint presentation to lead you through the steps of building a cash flow forecast. Topics covered include: components of a cash flow forecast; types of forecasts; the benefits of forecasting; tips to improving your forecast; and much more. www.PublicTreasuryInstitute.com to order your copy today!



APT'S DISASTER PREPAREDNESS GUIDE

by the Association of Public Treasurers

This easy-to-follow guide will walk you through the steps necessary to minimize the impact a potential disaster could have on your finance or treasury department. There is no telling when a disaster, man-made or natural could occur, but there are strategies, training and techniques that you can count on to protect the public's assets and your office operations. How do public officials brace for the consequences that a disaster may have on their community? What are the burdens and how do you prepare? Is putting together a disaster preparedness plan high on your to-do list? Prepare, prepare, prepare!



BRASS TAX: The Compendium of Local Government Collection Powers and Practices

by Arlington County, VA Treasurers Office: Scharf, Appel, Weth

Brass Tax offers treasurers and tax collectors an outstanding resource in their efforts to recover revenues that are essential for providing basic services. The authors encourage readers to borrow the ideas presented and move forward with legislation that will expand their collection authority. Complete with a glossary of terms, model legislation and much more, this Compendium offers information, analysis and contact information helpful for collectors looking to expand and enhance their collection powers and practices.

Visit www.PublicTreasuryInstitute.com to order your copy today!

For more information call Stacey Crane Dussault, President, Public Treasury Institute at 301.229.6566 or write Info@PublicTreasuryInstitute.com

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APPLICATION FOR ELECTION TO THE BOARD OF DIRECTORS

Name _____
Last First Nickname

Title _____

Municipal Employer _____

Address _____
Street/PO Box City State Zip

Telephone _____ Email Address _____

Certifications: MiCPT CPFA CPFIM Other _____

Please check the position you are seeking with this application:

- | | | | |
|--|------------------------------------|---------------------------------------|--------------------------------------|
| <input type="checkbox"/> President Elect | <input type="checkbox"/> Treasurer | <input type="checkbox"/> Director IV | <input type="checkbox"/> Director II |
| <input type="checkbox"/> Vice President | <input type="checkbox"/> Secretary | <input type="checkbox"/> Director III | <input type="checkbox"/> Director I |

Do you currently hold a position on the MMTA Board of Directors? Yes No

If yes, which position?

- | | | | |
|---|--|---------------------------------------|--------------------------------------|
| <input type="checkbox"/> Vice President | <input type="checkbox"/> Secretary | <input type="checkbox"/> Director IV | <input type="checkbox"/> Director II |
| <input type="checkbox"/> Treasurer | <input type="checkbox"/> Parliamentarian | <input type="checkbox"/> Director III | <input type="checkbox"/> Director I |

Have you previously held a position on the MMTA Board of Directors? Yes No

If yes, which position(s) and years(s)?

- | | | | |
|--|--|---|--|
| <input type="checkbox"/> President _____ | <input type="checkbox"/> Treasurer _____ | <input type="checkbox"/> Director IV _____ | <input type="checkbox"/> Director II _____ |
| <input type="checkbox"/> President Elect _____ | <input type="checkbox"/> Secretary _____ | <input type="checkbox"/> Director III _____ | <input type="checkbox"/> Director I _____ |
| <input type="checkbox"/> Vice President _____ | <input type="checkbox"/> Parliamentarian _____ | | |

Will you be able to attend 6 bi-monthly Board of Directors meetings? Yes No

By signing this application, I acknowledge and accept that every position on the Board requires responsibilities in addition to attending Board meetings, such as attending committee meetings, planning events, maintaining financial records, writing articles and taking minutes. If my municipality does not support my position on the MMTA Board, I understand it is a personal commitment and I accept that responsibility.

Please send your completed application to:

Janice Thelen, MMTA President
Watertown Charter Township
12803 South Wacousta Road ♦ Grand Ledge MI 48837
jthelen@watertowntownship.com
phone (517) 626-6593 x 206 ♦ fax (517) 626-6405

Application Deadline: Sept 30, 2010

Signature _____ Date _____