

## Treasurer

- Collects real and personal property taxes
  - Keeps an account of township receipts (revenues) and expenditures
  - Disburses township checks
  - Deposits township revenues in approved depositories
  - Invests township funds in approved investment vehicles
  - Collects delinquent personal property tax
  - Responsible for jeopardy assessments in collecting delinquent personal property tax
  - Collects mobile home specific tax
  - Must appoint a deputy (see below)
  - Must post a surety bond
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## Deputy Treasurer

**MCL 41.77:** The treasurer **shall** appoint a deputy, who shall serve at the pleasure of the treasurer.

- The deputy shall file an oath of office with the township clerk and shall give a bond to the township as required by the township board.
  - The deputy, in case of the absence, sickness, death, or other disability of the treasurer, shall possess the powers and perform the duties of the treasurer, except the deputy shall not have a vote on the township board.
  - The deputy shall be paid as the township board determines.
  - With the approval of the township treasurer, the deputy may assist the treasurer in the performance treasurer's duties at any additional times agreed upon between the board and the treasurer, except the deputy shall not have a vote on the township board.
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### Core Competencies

In addition to the duties required by law, a township treasurer will benefit from developing skills and knowledge in several core areas:

## Core Competencies: Township Treasurer

### (1) Township Government Operations

- \* Demonstrates knowledge about township (general law or charter) government responsibilities, functions and powers
- \* Identifies the major functions of each branch of government—local, state and federal—along with their relationship to one another
- \* Understands the statutory duties and responsibilities of the office of township treasurer
- \* Aware of the roles and responsibilities of other elected and appointed offices in the township
- \* Demonstrates knowledge of the various committees, boards and commissions serving the township, including their roles and responsibilities
- \* Understands how township policies and procedures are set
- \* Demonstrates knowledge of how ordinances are lawfully adopted and legally enforced

### (2) Interpersonal Skills

- \* Communicates effectively
- \* Listens attentively
- \* Works effectively with individuals, departments and committees to achieve desired outcomes
- \* Establishes appropriate contacts with banks, mortgage companies, insurance and investment firms
- \* Possesses knowledge of what constitutes ethical behavior
- \* Manages adversity and hostility effectively
- \* Delegates tasks appropriately

### (3) Leadership Abilities

- \* Possesses vision, especially relative to the township's needs or potential
- \* Understands how to conduct effective board meetings and is knowledgeable about parliamentary procedure
- \* Possesses effective policy-making skills and decision-making skills
- \* Utilizes consensus-building techniques

- \* Possesses persuasive/influential abilities
- \* Motivates others to achieve desired outcomes
- \* Utilizes public relations skills to position the township positively

#### **(4) Administrative Skills**

- \* Demonstrates knowledge of uniform chart of accounts, generally accepted accounting practices and proper internal controls
- \* Implements sound cash management procedures and proper handling of funds, including knowledge of investment instruments and legal limitations on investments
- \* Understands elements of investment risks
- \* Aware of what constitutes lawful township expenditures
- \* Has ability to generate required financial reports and statements, which are accurate and timely
- \* Understands the audit process
- \* Possesses knowledge of the township budget and can project reasonable cash flows on an annual basis
- \* Understands purchasing policies and the bid process
- \* Demonstrates knowledge of general property tax administration process, including collection and distribution of tax revenues
- \* Understands procedures for collecting personal property taxes

#### **(5) Township Issues**

- \* Possesses knowledge about current issues affecting townships
- \* Aware of legal matters that could impact the township
- \* Understands the elements of risk management
- \* Aware of financial matters affecting the township, including revenue sources
- \* Possesses knowledge about land use
- \* Understands the planning and zoning process
- \* Possesses knowledge of township services and their policy implications