

The Center for Local, State, and Urban Policy

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The impact of tax-exempt properties on Michigan local governments

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Property tax revenues are one of the most important sources of funding for local governments in Michigan, but jurisdictions' revenues are constrained in part because most have at least some properties that are exempt from taxes. This report presents Michigan local government leaders' opinions regarding the presence and local impact of property tax exemptions in their communities. The findings in this report are based on statewide surveys of local government leaders in the Spring 2013 wave of the Michigan Public Policy Survey (MPPS).

>> The Michigan Public Policy Survey (MPPS) is conducted by the Center for Local, State, and Urban Policy (CLOSUP) at the University of Michigan in partnership with the Michigan Association of Counties, Michigan Municipal League, and Michigan Townships Association. The MPPS takes place twice each year and investigates local officials' opinions and perspectives on a variety of important public policy issues. Respondents for the MPPS include county administrators and board chairs, city mayors and managers, village presidents and managers, and township supervisors, clerks, and managers from 1,350 jurisdictions across the state.

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Key Findings

- Nine out of ten Michigan local jurisdictions report having properties within their borders that are exempt from paying taxes. The most common types of tax-exempt properties (TEPs) include religious properties (78%), local K-12 school system properties (59%), and principal residence exemptions for people in poverty (47%).
- In terms of their land area coverage, 53% of local leaders estimate TEPs account for an insignificant portion of all properties in the jurisdiction, while 36% say they make up a moderate or significant portion. In Michigan's largest communities, 48% say they are a moderate or significant portion of all property. In the state's Upper Peninsula, 56% of jurisdictions say they are a moderate or significant portion, likely reflecting the vast state and federal forestlands in the U.P.
- In terms of their impact on potential tax revenues, 39% say TEPs represent a moderate or significant portion of all potential property tax revenues (55% in Michigan's largest communities).
- And in terms of the service demands they place on Michigan's local governments, 32% say TEPs and the organizations that own them account for a moderate or significant source of service demands (59% in the state's largest jurisdictions).
- While TEPs may decrease tax revenues and increase service demands for a jurisdiction, they can also offset other service demands, by providing homeless shelters and pantries, housing for the elderly, and so on. TEPs may also indirectly boost revenues by fostering higher community quality of life and helping attract or retain residents and businesses, for instance through non-profit cultural amenities, education and medical services, etc.
 - » When it comes to local jurisdictions' fiscal health, 26% of local leaders say their TEPs are assets overall, while 15% say they are liabilities, and 40% say they are both assets and liabilities.
 - » When it comes to communities' quality of life, 46% say TEPs are assets overall, just 7% say they are liabilities, and 28% say they are both.
- TEPs and their local impacts do not appear to be a significant concern among Michigan local officials overall, except in big jurisdictions and among those that view their TEPs as liabilities to fiscal health or quality of life. Among all jurisdictions with TEPs, only 24% say these issues have been a topic of much discussion among local leaders in the last year, but this increases to 44% among the largest jurisdictions and 74% among jurisdictions that view their TEPs as significant financial liabilities.
- Among officials who provided descriptions of policies or programs being considered for seeking additional revenue to offset losses from property tax exemptions, many reported discussing new millages, particularly targeting public safety (police, fire, emergency), while others mentioned possible fees-for-service, new payment-in-lieu of taxes programs, and creation of special assessment districts.

Background

Across the nation, the Great Recession of 2008-09 has battered many local governments and strained their resources, in large part due to steep declines in property values and resulting property tax revenues that are the backbone of most local government budgets.¹ In Michigan, the local fiscal challenges began much earlier, due to the state's decade-long economic slump of the 2000s and ongoing cuts to local government revenue sharing made by the state government.²

Another factor limiting local government revenues are property tax exemptions offered for a wide range of property types, from undeveloped land such as state and federal forests, to large developments and land holdings owned by public entities such as K-12 school systems or colleges and universities, individual properties owned by nonprofit organizations, and many more. Tax-exempt properties (TEPs) can be found in almost every Michigan community.

Tax-exempt properties (TEPs) and the people and organizations that own them can add value to a community in a variety of ways: state forests and parks or cultural amenities like non-profit museums may attract tourists and boost local economies; nonprofit hospitals provide critical medical care and jobs for their communities; school systems produce more highly educated citizens and workers. On the other hand, these properties and organizations may also introduce costs to a community. For instance, they may place service demands on their local governments, such as the need for police and fire services, waste disposal, street lighting, and so on. And because they don't pay property taxes to help fund those services, the financial burden falls more heavily on others in the community.

In some instances, local governments receive payments-in-lieu-of-taxes (PILOTs) from the organizations that own tax-exempt properties. This is the case for some state and federal forest land, wherein the Michigan Department of Natural Resources (DNR) or the U.S. Department of the Interior provide PILOT funds to Michigan local governments that are home to their forests. In addition, Michigan municipalities that host the state's public colleges and universities receive payments from the state government to help fund fire protection services to the state's higher education campuses. However, these PILOT payments are not always reliable or sufficient in the view of local leaders.³

Whether or not TEPs and their owners provide enough benefits to a community to offset the costs they introduce or just the basic fact that they don't pay property taxes is an issue that appears to be increasingly important across the nation, as more and more communities search for ways to generate additional revenues in the wake of the Great Recession.⁴ Some communities are now looking for ways to capture new revenues from these properties, for example, through the use of new PILOT agreements⁵ or other mechanisms such as direct fees for services such as police and fire protection, street lighting, and more.

To get a better sense of the impact of TEPs on Michigan communities, as well as whether local leaders in the state are currently discussing any policies that would encourage their TEPs to contribute to local revenues, the Spring 2013 MPPS asked Michigan local governments about the prevalence of property-tax exempt organizations and parcels in their jurisdictions and the impacts—both as assets and liabilities—they have on local communities' quality of life and local governments' bottom lines.



The great majority of Michigan jurisdictions have properties that are exempt from paying taxes

Ninety percent of all Michigan local jurisdictions report having at least one parcel within the jurisdictions’ boundaries that is exempt from paying property taxes. Regardless of how jurisdictions are analyzed—whether by population size, region, or jurisdiction type—overwhelming percentages report having tax-exempt properties (TEPs). For instance, *Figure 1* displays the presence of TEPs by jurisdiction size, showing that while 91% of the state’s largest jurisdictions (those with more than 30,000 residents) have TEPs, so do 87% of the smallest jurisdictions (those with less than 1,500 residents).

As shown in *Figure 2*, the most common types of TEPs reported by MPPS respondents are church properties, cemeteries, religious tombs, and monuments (78%), followed by local K-12 school system properties (59%). In addition, almost half of all jurisdictions statewide (47%) report having principal residence exemptions for people in poverty. Commonly referred to as the homestead poverty exemption, Michigan law provides for a partial or complete discharge, or “forgiveness” from property taxes, based on asset level tests set by individual local governments, to help those in poverty who might otherwise be at risk of losing their homes because of property tax burdens.

The most common types of property tax-exempt organizations and parcels reported by jurisdictions vary by the size and location of Michigan’s jurisdictions. As might be expected, certain types of exemptions become increasingly common as the population of a jurisdiction increases. For example, while only 65% of the state’s smallest jurisdictions report having TEPs for religious properties, 96% of the state’s largest jurisdictions report them. Most of the types of exemptions included on the MPPS follow a similar trend, becoming increasingly common as jurisdiction size increases, including K-12 school system property; other governmental property (such as a U.S. Post Office located in a city); housing for elderly or disabled persons; and property owned by other non-profit organizations.

Likewise, some types of exemptions are more common in different areas of the state. For instance, exemptions for state and federal forestlands are most common in the Upper Peninsula (70% and 47%, respectively) and the Northern Lower Peninsula (70% and 25%).

Interestingly, while poverty is often viewed primarily as an urban issue, townships (56%) are more likely than counties (48%), cities (34%), or villages (18%) to report the presence of residence exemptions for people in poverty (though this could also be related to home ownership patterns in different jurisdiction types).

Lastly, it is common for Michigan local governments to report having a variety of different types of TEPs within their boundaries, as more than half (53%) of all jurisdictions with TEPs report having four or more of these different types of properties. (Note: In late fall 2013, after the MPPS survey was completed, the Michigan legislature enacted Public Act 161 which expanded primary residence property tax exemptions for totally disabled military veterans.⁶ The MPPS survey did not ask about this type of exemption specifically.)

Figure 1
Percentage of jurisdictions reporting at least one parcel exempt from property taxes, by jurisdiction size

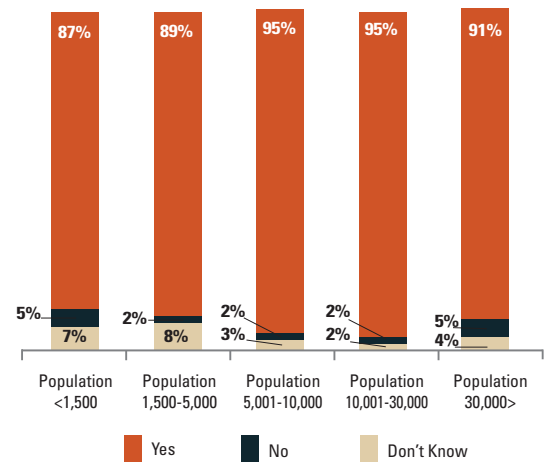
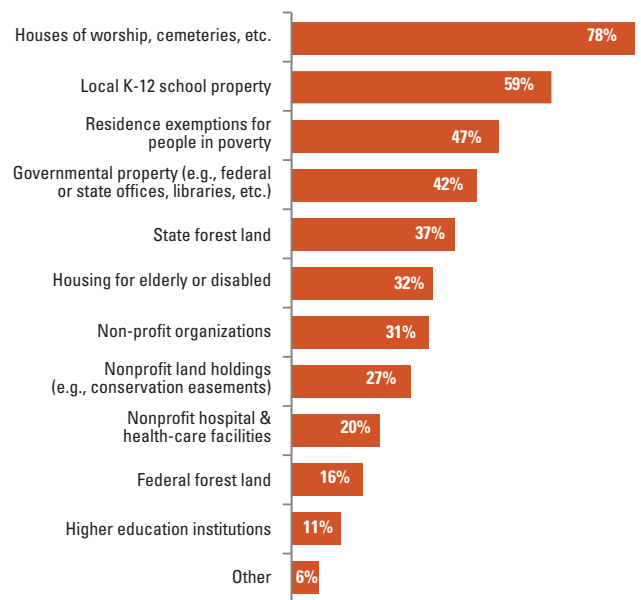


Figure 2
Percentage of jurisdictions reporting specific types of property-tax exemptions (among those reporting at least one parcel exempt)



The presence and impact of tax-exempt properties

To get a sense of the presence and impact of TEPs on local jurisdictions, the MPPS asked local leaders what proportion TEPs represent in terms of all the property parcels in their jurisdiction, as well as their proportion of the jurisdiction’s total potential tax revenues, and their proportion as the source of all service demands placed on the jurisdiction. Many jurisdictions say their tax exempt properties are insignificant on these measures, yet sizeable percentages say they represent a moderate or even significant share of all parcels, potential revenues, and demands for service provision, as described below for jurisdictions with any TEPs.

In terms of their prevalence within jurisdictions, 53% of local leaders overall say TEPs account for an insignificant portion of all properties in the jurisdiction, while 36% say they represent a moderate or significant portion. The percentage saying TEPs represent a moderate or significant portion rises to 48% in Michigan’s largest jurisdictions—those with more than 30,000 residents (see *Figure 3*)—and to 56% of jurisdictions in the Upper Peninsula, likely reflecting the vast stretches of state and federal forestland found north of the Mackinac Bridge.

As a proportion of jurisdictions’ total potential property tax revenues, 48% overall say TEPs are insignificant, while 39% say they are a moderate or significant portion. The percentage of officials who say that TEPs represent a moderate or significant portion of their potential tax revenues increases to 55% among the state’s largest jurisdictions (see *Figure 4*). And when looking at jurisdiction types, it rises to 61% among Michigan’s cities, compared to 59% among counties, 47% among villages, and 30% among townships.

Tax-exempt properties, and the people or organizations that own them, can be a source of service demands placed on local governments, such as the need for police and fire protection, waste disposal, street lighting, and so on. Overall, 54% of local leaders say their TEPs are only an insignificant source of service demands their jurisdictions face, while 32% say they are a moderate or significant source. In Michigan’s largest jurisdictions, 59% say TEPs account for a moderate or significant portion of their service demands (see *Figure 5*), and this increases even further to 63% in Michigan’s cities.

Figure 3
Property-tax exempt parcels as proportion of total property in jurisdiction, by jurisdiction size

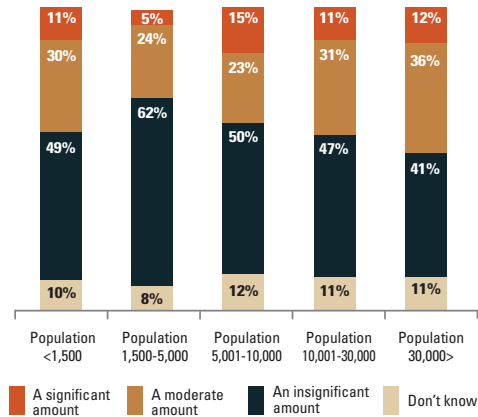


Figure 4
Property-tax exempt parcels as proportion of total potential tax revenues, by jurisdiction size

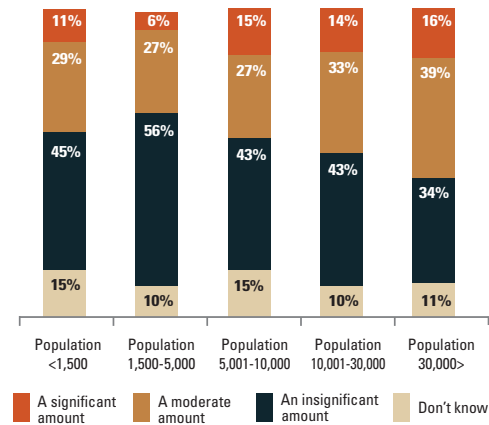
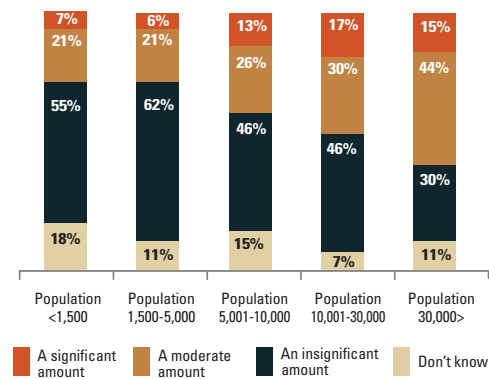


Figure 5
Property-tax exempt parcels as proportion of demands on jurisdiction’s service provision, by jurisdiction size





Tax-exempt units seen as mixed cost and benefit to jurisdictions' fiscal health but mostly as assets to communities' quality of life

Property-tax exempt organizations and properties can have positive as well as negative impacts for the jurisdictions in which they are located. Forestland and cultural amenities like museums can boost tourism and quality of life. Medical centers provide critical services and jobs. Homeless shelters may provide human services in place of those demands—and costs—falling on the local government itself. To get a sense of how local leaders evaluate the overall impact of property-tax exempt organizations and parcels on their jurisdictions, the MPPS also asked local officials whether they feel, overall, that TEPs in their communities are assets or liabilities to the jurisdiction's fiscal health and to its overall quality of life.

Twenty-six percent of local leaders consider their TEPs to be assets overall to their jurisdictions' fiscal health, while 15% consider them to primarily be liabilities, and 40% say they have a mixed fiscal impact as both assets and liabilities.

However, these views change depending on how much of a jurisdiction's total number of properties are tax-exempt. When officials report that TEPs make up a significant portion of all the jurisdiction's properties, they are more likely to view TEPs as liabilities to their jurisdiction's fiscal health (40%) compared to officials from jurisdictions where TEPs are only a moderate (17%) or insignificant (11%) share of all properties (see *Figure 6*).

Compared to their perceived impact on fiscal health, TEPs are more likely to be viewed as assets to their jurisdictions' quality of life. Overall, nearly half (46%) of all local leaders rate their TEPs as assets to community quality of life, compared to only 7% who say they are liabilities, and 28% who say they have a mixed impact and are both assets and liabilities.

While there are some differences in these views based on how common TEPs are within a jurisdiction, the differences are much smaller than is the case regarding TEPs' impacts on jurisdiction fiscal health (see *Figure 7*). In other words, whether TEPs represent a small or a large portion of a jurisdiction's total properties, local leaders are more likely than not to say they provide a boost to local quality of life.

Figure 6
Property-tax exempt units as assets or liabilities to current fiscal health, by portion of tax-exempt units in jurisdiction

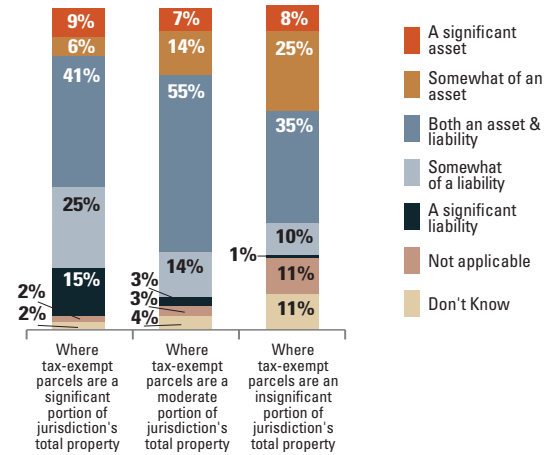
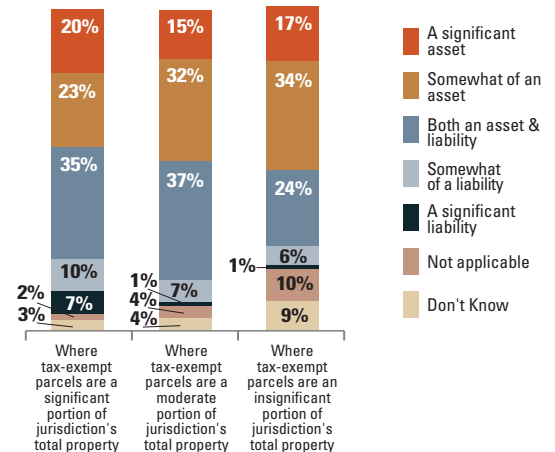


Figure 7
Property-tax exempt units as assets or liabilities to jurisdiction's quality of life, by portion of tax-exempt units in jurisdiction



Some discussion taking place among local leaders regarding the impact of property tax exemptions on local revenues, particularly in larger jurisdictions

Are Michigan’s local governments seeking to offset lost revenues from the existence of TEPs? Overall, only 24% of local leaders in jurisdictions with TEPs report that there has been either a great deal or some amount of recent discussion among local leaders about the impact TEPs have on their revenues. By contrast, 72% say there has been little or no such discussion. However, these figures differ based on the size of Michigan’s jurisdictions. While only 21% of the state’s smallest jurisdictions report either some or a great deal of this discussion, 44% of the state’s largest jurisdictions report the same.

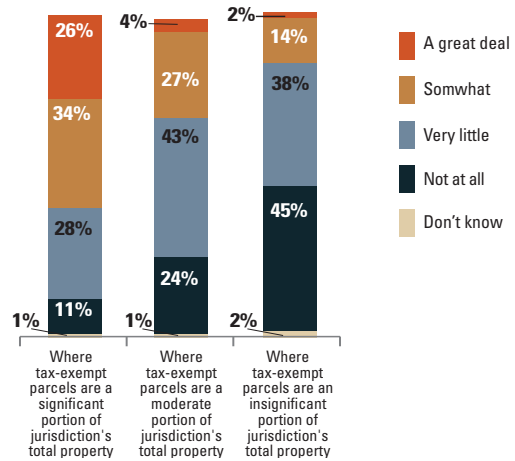
Discussion of the impact of tax exemptions is even more strongly related to the proportion of all properties taken up by TEPs. Those jurisdictions that say their TEPs are a significant portion of their land, potential tax revenues, and service demands are more likely to be discussing the TEPs’ impacts. For example, 60% of officials from jurisdictions that report TEPs are a significant portion of their total property have had discussions about these tax exemptions compared with only 16% in communities with an insignificant proportion of TEPs (see *Figure 8*).

And where TEPs are viewed as liabilities to the jurisdictions’ fiscal health or quality of life, they are more likely again to be the subject of discussion among local leaders. Nearly three-quarters (74%) of leaders who say their TEPs are a significant liability to fiscal health are discussing their impact either somewhat or a great deal. Similarly, 78% of those who view their TEPs as a significant liability to quality of life are having some or a great deal of discussion about these issues.

When the MPPS asked officials to describe any programs or policies their jurisdictions are considering for additional revenues to offset losses from TEPs, more than 100 officials responded with comments. The most common approaches mentioned include:

- proposing new millages, particularly targeting public safety (police, fire, emergency services);
- introducing fees-for-service charges;
- seeking to negotiate new payments-in-lieu of taxes (PILOT) agreements; and
- creating special assessment districts.

Figure 8
Percentage reporting discussion among local leadership about the impact of property tax exemptions, by portion of tax-exempt units in jurisdiction





Voices Across Michigan

Quotes from local leaders regarding programs or policies their local governments are considering if they are seeking additional revenue to offset losses from tax exemptions

“We have been considering a special assessment for the past several years in an effort to return some of the services we have had to cut over the past few years to simply stay afloat.”

“For our payment in lieu of taxes properties we anticipate including service fees for public safety in all new agreements.”

“Special assessments for roads and police protection.”

“Looking at spreading a special assessment of approximately 1/2 mill on all real property in the City to cover equipment needs for the Fire Dept.”

“Fees for services have been discussed. We have an alternate education facility within the city limits that requires an additional amount of attention from our public safety department. We have discussed a per use fee charged for police calls but wouldn’t want to discourage calls either.”

“Streetlight Special Assessment District for streetlight upgrade and operation.”

“Two large not-for-profit entities in our community entered into a voluntary special assessment district to help pay for a public infrastructure project (water and sewer). One will directly benefit, the other will indirectly benefit as a result of ancillary growth.”

“Special assessment districts for infrastructure improvements.”

“Our non-profits contribute to the community in many tangible and non tangible ways at the expense of their contributors and volunteers. I would be absolutely opposed to any scheme to damage their ability to serve the community.”

“We aggressively fight attempts at property-tax exemptions and to date we have prevailed.”

“Flat rate assessment for Police and Fire Services should be an option so that municipalities can blend millage rates with flat rates to cover the cost of services. It provides for a more balanced approach to low and high value property owners that do not receive a value added benefit for services provided. This is currently acceptable for all other special assessments such as for roads, garbage, sewer, drains, insect spraying, etc.”

Conclusion

Michigan's local governments have been hit by decreasing revenues, due largely to both falling property values and the taxes those properties generate, and cuts to revenue sharing from the state government. Property tax revenues—one of the most important sources of funding for local government—are further constrained by the fact that many properties within Michigan's communities are exempted from paying taxes in the first place.

While Michigan's local leaders are more likely to say the tax-exempt properties (TEPs) in their communities are relatively insignificant when measured as a portion of their jurisdictions' total land area, potential tax revenues, and sources of service demands, nonetheless, significant percentages say TEPs are in fact moderate or significant factors in these ways.

Tax-exempt properties, and the organizations that own them, can be assets and/or liabilities to their local communities. On one hand, they can help attract tourists and can provide jobs, medical services, human services, a more highly educated workforce, and much more. In these ways they might help produce more economic and quality of life benefits to a community than they cost in forfeited revenues. On the other hand, they can also introduce additional costs and burdens on the local government, such as the need for police and fire protection, water and sewer services, street lighting, and street plowing and maintenance. And because they don't pay property taxes, they enjoy these kinds of benefits while others in the community must cover the associated costs.

For the most part, the MPPS finds that local leaders in Michigan see the TEPs in their jurisdictions as a mixed blessing in terms of their impact on the jurisdictions fiscal health. Overall, 40% say their TEPs are both assets and liabilities to fiscal health, while 26% say they are primarily assets, and just 15% say they are primarily liabilities. However, in jurisdictions where TEPs have a significant presence, 40% of local leaders view them primarily as liabilities to fiscal health.

In terms of their impact on a community's quality of life, TEPs are more likely to be viewed as assets. Overall, 46% of local leaders view their TEPs as assets in this way, while just 7% see them as liabilities.

Statewide, a relatively small portion of Michigan's local jurisdictions appear to be actively investigating options to generate new revenues to offset the property tax revenues that are currently exempted. Just 24% of local jurisdictions with TEPs say these kinds of issues have been discussed recently among local leaders. However, this shifts dramatically in locations where local leaders say TEPs have a significant presence. In these cases, 60% of MPPS respondents say local leaders in their jurisdictions have discussed these issues recently, and note that they are looking into a range of options to charge currently exempted properties for the services they receive, with policies such as new millages, fees-for-service, payments-in-lieu-of-taxes agreements, and special assessment districts.



Notes

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Survey Background and Methodology

The MPPS is a biannual survey of each of Michigan's 1,856 units of general purpose local government, conducted once each spring and fall. While the spring surveys consist of multiple batteries of the same "core" fiscal, budgetary and operational policy questions and are designed to build-up a multi-year time-series of data, the fall surveys focus on various other topics.

In the Spring 2013 iteration, surveys were sent by the Center for Local, State and Urban Policy (CLOSUP) via the internet and hardcopy to top elected and appointed officials (including county administrators and board chairs, city mayors and managers, village presidents and managers, and township supervisors, clerks, and managers) from all 83 counties, 277 cities, 256 villages, and 1,240 townships in the state of Michigan.

The Spring 2013 wave was conducted from April 8 to June 9, 2013. A total of 1,350 jurisdictions in the Spring 2013 wave returned valid surveys, resulting in a 73% response rate by unit. The margin of error for the survey as a whole is +/- 1.4%. The key relationships discussed in the above report are statistically significant at the $p < .05$ level or below, unless otherwise specified. Missing responses are not included in the tabulations, unless otherwise specified. Some report figures may not add to 100% due to rounding within response categories. Data are weighted to account for non-response. Contact CLOSUP staff for more information.

Detailed tables of the data analyzed in this report—by jurisdiction type (county, city, township, or village); by population size of the respondent's community; and by the region of the respondent's jurisdiction—are available online at the MPPS homepage: <http://closup.umich.edu/mpps.php>

The survey responses presented here are those of local Michigan officials, while further analysis represents the views of the authors. Neither necessarily reflects the views of the University of Michigan, or of other partners in the MPPS.

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