

**TOWNSHIP, SCHOOL DISTRICT AND
SPECIAL DISTRICT GOVERNMENT
IN MICHIGAN**

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INTRODUCTION

Anyone residing in Michigan will be governed by at least three, if not four or more, units of local government. The county and the city or village have been discussed elsewhere in this series of monographs. Several additional units of local government, however, can be found in Michigan: the township and school district, which are organized in all parts of the state.

Constitutional provisions regarding townships, school districts and special districts are few. Generally, the organization, powers and duties of these units of government and their officers are the subjects of general law passed by the legislature. In the case of townships, reference should be made to Sections 5.1 to 5.277 of Michigan Statutes Annotated; for school districts, to Sections 15.91(4) to 15.778 (3); and for special districts, to Sections 5.2131 to 5.2189. It is clear from the nature of the provisions of the present constitution that, with the exception of certain conspicuously specific restrictive mandatory provisions, the framers of the constitution intended that the legislature should have full power to deal with matters concerning these units of government. As a legal matter, townships, school districts and special districts exercise only such powers and duties and have only such rights and immunities as the constitution or the legislature may confer upon them. In exercising these powers and duties these local units of government, as all other units of local government, are limited by Dillon's Rule which states:

It is the general and undisputed proposition of law that a municipal corporation possesses and can exercise the following powers and no others; First, those granted in express words; second, those necessarily or fairly implied in or incident to the powers expressly granted; third, those essential to the accomplishment of the declared objects and purposes of the corporation—not simply convenient, but indispensable.¹

Dillon's Rule has generally continued to be reaffirmed by the Michigan courts.² In considering the legal status of townships, school districts and special districts, it is to be noted that they must be distinguished from local units of government which are in a real sense full municipal corporations. Even though these are also subject to some constitutional and legislative regulation, full municipal corporations do have, within certain limits, powers of self-government. Townships, school districts and special districts do not. These units are, in fact, public quasi-corporations, "...involuntary, political, or civil subdivisions of the state, created by general laws to aid in the administration of government."³

TOWNSHIPS

The Setting

In 1957 there were 1,262 organized townships in Michigan.⁴ Approximately 2,258,000 persons are residents of these townships and are served and governed by township officials. Of the 2,258,000 township inhabitants, 1,695,000, or 75 per cent, live in townships containing less than 10,000 inhabitants. Forty-five per cent of all township residents live in townships of less than 2,500 inhabitants.

In 1957, townships employed 16,057 persons comprising 5.9 per cent of all government employees of the state. Of these, 4,689 employees and officials were engaged in providing some direct services to the citizens; 11,368 employees and officials were providing "general control" and "general government" functions. That is, they were making laws (trustees); administering justice (justices of the peace); administering election laws (clerks); and performing duties of an internal housekeeping nature. Of the total of 16,057 employees, only 1,613 were full-time employees and officers. Of these, 881, or 54.6 per cent, were engaged in performing general administrative functions, 251 were engaged in operating water supply system, 270 were providing fire and police protection and the remaining 211 were engaged in miscellaneous functions.

In 1957 the total payroll for townships amounted to \$896,400, which accounted for 1.07 per cent of the total public payroll in Michigan. Of this amount, 62.1 per cent went for general administration functions. At the same time, townships collected revenues of \$37.9 million or 1.67 per cent of total state and local government revenues. Of this amount \$18.1 million came from intergovernmental revenues and \$19.7 million came from other township revenue sources, of which the general property tax accounted for \$8.0 million. Townships spent a total of \$37.0 million or 1.56 per cent of the total state and local expenditures. In direct expenditures, the largest amounts went for water supply systems (\$6.9 million) and \$5.1 million for general government. Roughly one-third of the 1,262 townships of Michigan do not levy property taxes at all, as state aid in its various forms provides sufficient revenue for these townships to support the services which they provide.

The majority of townships are rural or semi-rural townships.⁵ Today most rural townships perform three major functions: the administration of justice, the administration of elections and the valuation of property for township and county purposes. However, townships in urban areas in Michigan can and do provide a wide variety of services such as police and fire protection, refuse collections and disposal, sewage disposal, zoning, etc. While there has been a trend toward assigning greater responsibilities for local government services to counties, the legislature has tended also to give townships the authority to perform a number of municipal services. Thus, despite the fact that many township functions have been turned over to the county, the urban townships have increasingly been authorized to provide municipal services. This trend in Michigan has been contrary to the trend in most states where the functions of the townships have continually diminished. Township organization is generally a simple affair. The township board usually consists of five members: the clerk, the treasurer, two trustees and the supervisor. Of these, the supervisor is perhaps the most important official since he is at the same time township assessor, representative on the county board of supervisors, general agent for township business and moderator of the annual township meeting. The clerk, treasurer and supervisor thus exercise both legislative and administrative duties. In addition to these officials, all of whom are elected, township residents elect two justices of the peace, from one to four constables,

two members of the board of review and a highway commissioner. Trustees, members of the board of review and justices of the peace serve for four years, while all other township officers are elected for two years. The annual meeting of the township is held on the Saturday preceding the first Monday in April. At this meeting the township electorate reviews performance of township officials, passes ordinances which are necessary to enact the budget, determines compensation of township officials and transacts such other business as may be necessary to regulate township affairs. Between annual meetings, the township board conducts the business of the township according to the policies set forth at the meeting. In townships with populations in excess of 5,000, the annual meeting may be abolished by a majority vote of the township electorate, and the township's board then becomes the sole governing body of the township.

In addition to regular townships, charter townships are authorized by statute. The charter township form of government may be adopted by a majority vote of the electorate in townships of 5,000 population or over, or townships of 2,000 or over which adjoin cities of 25,000 or more. The charter township form of government does not substantially alter the traditional township form of government. It is intended to provide larger and more populous townships with the opportunity to adopt a more flexible form of administration. In addition it removes these townships from the 15 mill tax limitation and gives them more flexible bonding powers. It also gives them somewhat broader powers with respect to performance of certain functions such as fire and police protection, zoning, public improvements and others.

Historical Development and Legal Framework

In 1837 Michigan became a state. But even before Michigan became a territory in 1805, the pattern of what was to become township government was established. An ordinance passed in 1787 by the Congress of the Confederation authorized a survey of the western lands. This ordinance divided the lands into areas six miles square called "survey" or "congressional" townships. At this time they were merely survey areas and not political units.⁶

The Northwest Ordinance of 1787 authorized the governor of the territory to create counties and townships and to appoint officials to govern these units. These units and, to some extent, the officials appointed to govern them are the basis of township government today. The link that welded this original pattern into the system which exists today was the two acts of the legislative council of the territory passed in 1825 and 1827. These ordinances provided among other things (1) that townships should be political units; (2) that townships should be the units of representation on the county board of supervisors; and (3) that important county and township officials should be elected.

The system of township government which thus emerged became firmly fixed in the 1835, 1850 and 1908 constitutions. Although the constitution of 1835 made no specific reference to the organization of townships, several references to township officers were included and the inference was that the organization of townships as they existed up to 1835 was to continue unless the legislature by law provide otherwise.

The 1850 constitution, in addition to making several references to township officers throughout the constitution, contained a separate article dealing with township government (Article XI, Sections 1

and 2). Section 1 provided for the election of township officers. Section 2 conferred corporate status on townships and gave them such powers and immunities as prescribed by the legislature.

In addition to several references throughout the document, the 1908 constitution contains sections which deal specifically with township government (Article VIII, Sections 16-19 as amended). These Sections substantially continued the provisions of the 1850 constitution. Section 16 confers corporate status on townships; section 17 empowers the legislature to confer upon townships powers of legislation not inconsistent with the constitution; section 18 provides for the election of certain township officers; and section 19 empowers townships to grant and revoke public utility franchises on the affirmative vote of the electorate. Section 19 is an amendment and was not part of the original document.

The Problem

From what has been said townships were, in the beginning, vigorous units of local government performing important functions. The township once had major responsibility for roads, public health, relief and many other functions. The catalogue of services which the township may still perform today is extensive. The township administers justice, assesses property and provides election machinery and may construct, maintain and operate parks, recreational facilities, sewage and water systems, public buildings, airports, roads and highways, and fire and police stations. It can provide public health services; promulgate and enforce zoning and building regulations; provide fire and police protection; maintain libraries; and perform a number of other services such as recording vital statistics and destroying noxious weeds. The fact is, however, that although the township is permitted to perform many functions, most townships have not done so except a number of the larger urban townships. The major functions of highways, welfare and public health have largely been taken over by the county. Today most townships perform essentially only three functions: administration of justice, provision of election machinery in unincorporated areas and assessment of property for tax purposes.

The township finances its activities from revenues obtained from (1) the property tax, (2) special assessments, (3) state grants-in-aid, (4) state administered and shared taxes, (5) fees and service charges collected for certain services, (6) donations and (7) borrowing. There are a number of townships which finance their services from the revenue returned to them from state-collected locally-shared taxes (the sales tax, in particular) and levy no general property taxes.

The problem of the township is that, with few exceptions, it is a unit of government which is the legacy of another era. Whether the township can or should be structurally or organizationally reconstituted and the way in which this could be done, is subject to debate. What to do with the township is in large part a constitutional question. The present constitution, as noted in a previous section, makes some specific references to townships and any changes in the organization and administration of townships will necessarily have to be provided for in terms of the constitution, either by specific inclusion of current or new language or the deliberate omission of any language whatsoever.

The Alternatives

The problems of local government in Michigan are numerous and involved. The problem of what the functions of the township ought to be is particularly difficult. There has been outspoken criticism of township government. There has also been widespread vocal support.

Critics have largely based their criticism on the proposition that townships are outdated. They contend that modern means of transportation and communications have made this unit of government superfluous. The township, they say, is too small and government within it too cumbersome to deal with problems of a predominantly urban society. By its very nature, therefore, financial support of township government represents a waste of the taxpayers' money. The township, the reasoning goes, is incapable of performing any useful function.

Supporters of township government have rested their case on the proposition that township government preserves the tradition of government at the grass roots. It has been contended that even if there are things wrong, these shortcomings could be and should be remedied. Advocates of the retention of the township contend that the decline, if any, of this unit is the responsibility of successive legislatures unwilling to provide the townships with the means to become effective governing agencies. The argument, therefore, reduces itself to which came first, the chicken or the egg. In other words, has the decline been caused by the neglect of the legislature or has the legislature ignored the townships from a belief that they are incapable of being effective.

Regardless of whether or not delegates to the convention can come to some reasonable conclusions about these arguments, it is fair to say that they cannot ignore the question of what to do with the township. The most drastic solution which suggests itself is to abolish the township altogether and transfer the few functions it performs to other units of government, particularly the county. This suggestion has many supporters, not only in Michigan but in other states in which townships once flourished but have now declined. As far back as 1933, the Michigan Commission of Inquiry into County, Township, and School District Government recommended the abolition of townships. In its recommendations it stated, "The township has become an unnecessary and hence costly and wasteful unit of government . . ." and went on to say, "It is extremely detrimental to the interests of the local taxpayer to maintain an institution whose costs are largely for overhead and little for service."⁷ In examining the financial statistics of townships today, there is some evidence that passage of time has not substantially altered the picture in a great many townships.

As an alternative to abolishing the township, consideration might be given to the possibility of providing a more flexible legal framework of dealing with townships than is possible within the present constitutional framework. Two possibilities merit particular attention. One solution would be to write into the constitution a section which would, in broad language, authorize the legislature by general law to provide for the organization, incorporation, powers and duties of all units of local government. Such a section would not mention by name any units of government or local officers. Such a provision would have the great advantage of providing the state with a legal framework amenable to periodic review and modification if necessary. This is substantially the provision of the Model State Constitution.

An alternative to such a constitutional provision might be one which would name specifically the units of local government to be provided, but which would permit the legislature to give broad grants of power to deal with these units of government. Various systems for organization and incorporation, such as classification according to population or area, could be provided for by legislation. This would invest the current pattern of local government with a flexibility it does not now possess. Moreover, it is not without precedent in the Michigan tradition, where since 1908 we have provided for a similar legal framework for city and village government.

Another alternative might be to treat townships as full-fledged municipal corporations, extending to them the powers possessed by home rule cities and villages. While urban townships that meet certain requirements can now incorporate as home rule cities or villages, it would be possible to authorize those townships which did not desire to incorporate as cities or villages to frame, adopt and amend township charters.

It is clear from what has been said that the objective of a constitutional provision dealing with townships or similar units of local government is to make possible in the state a development of vigorous, independent, creative local government. Government should be capable of sustained effort in the public interest in dealing with complex and changing problems without recourse to periodic amendment of the constitution.

SCHOOL DISTRICTS

The Setting

By far the most numerous independent unit of local government in Michigan is the school district. In 1957, there were 3,214 school districts, which operated 5,341 schools, enrolling 1,465,600 pupils.* Of these, 162 were municipal school districts; 3,052 were school districts which encompassed both municipal as well as out-county territory.⁸ Of the 3,214 school districts, 2,215 provided elementary grades only; 5 provided only secondary grades; 609 provided both elementary and secondary grades; 385 operated neither elementary nor secondary grades. The majority, 2,275 districts, operated only one school; 1,525 school systems enrolled only 42,100 or 2.9 per cent of all pupils in the state in schools ranging in size from 15 to 49 students. In other words, 47 per cent of all school districts educated less than 3 per cent of Michigan's grade and high school students.

In 1957, out of a total of 268,352 full-time and part-time state and local employees, the school districts employed 98,217, which represented 36.6 per cent of the total and 46.9 per cent of all local government employees.

Providing Michigan's children with an education makes the school district the unit of local government in Michigan with the largest expenditure. School districts in 1957 had total revenues of \$588 million of a state-local total of \$2,261 million, or 26.0 per cent. Of the total amount of school district revenue, \$272 million or 46.3 per cent came from intergovernmental revenues (most of it from the state—\$265 million). School districts raised through their own sources \$316 million.

In 1957, school districts spent a total of \$632 million, of which 71.4 per cent went for operating expenditures and 25.5 per cent for capital outlay.

School districts are of various types and are classified as first, second, third, fourth or primary school districts. First class school districts serve populations of 500,000 or over; second class school districts serve populations of 125,000 or 500,000; third class school districts serve populations of 10,000 to 125,000; fourth class school districts include former graded, township, and rural agricultural districts; primary school districts serve the remainder of the areas and are organized by the township. Under the law any primary district having a school census of 75 or more and a population of 10,000 or less may become a fourth class district by a majority vote of the electorate. First, second and most third class districts serve city areas and areas contiguous to them.⁹

The governing body of the school district is the school board which consists of seven members elected at-large for six-year terms in first class districts; nine members elected at-large either for three years or six years in second class districts; seven members elected at-large for four years or six years in third class districts; five members elected at-large for three years in fourth class districts; and three members elected at-large for three years in primary school districts. By and large, board members serve without compensation except in fourth class and primary school districts.¹⁰

* By 1960 the number of school districts had decreased to 2,144.

As indicated, school districts are primarily financed through revenues raised at the local level, through taxes levied on property and through state funds. Two state funds contribute heavily to the support of local schools: (1) the primary school interest fund and (2) funds from the sales tax through the school aid fund. Both of these sources are provided for by the constitution. The primary school interest fund (Article X, Section 1) is made up of monies that come from the inheritance tax, the corporation organization fees, the tax on foreign insurance companies and certain special property taxes on public utilities. It is distributed on the basis of the total amount of money available from these sources divided by the total annual school census. The school aid fund amendment (Article X, Section 23, as amended) provides that there shall be set aside for school districts 2 cents of the state sales tax levy on each dollar of sales after the cost of collection to the state has been determined and deducted from the annual total sales tax collection. The funds are allocated among the school districts according to law.

Historical Development and Legal Framework

The present school district system originated prior to the 1850 constitution.¹¹ The article on education contained in the Northwest ordinance of 1787, moreover, has achieved the status of guiding philosophy for the educational system in Michigan. It stated in unequivocal language that the state had a major responsibility for encouraging a system of education. It stated in part "...schools and the means of education shall forever be encouraged." In pursuance of this objective the territorial government in 1809 provided by legislation for the division into school districts of all settled portions of the territory. Again in 1819 an act was passed requiring each township board to divide the township into school districts. A law of 1836 passed by the Michigan legislature as part of its conditions to the union for admission as a state stipulated that "... that section numbered sixteen in every township of the public lands, and where such section has been sold or otherwise disposed of, other lands equivalent thereto, and as contiguous as maybe, shall be granted to the state for the use of schools."

The Northwest Ordinance and subsequent legislation firmly fixed in a geographic sense the pattern of school districts. By the time the constitution of 1835 went into effect, the practice of setting aside land for school purposes was so completely accepted that the framers did not include a provision for this in the document. However, the constitution of 1835 did include provisions for financing schools (Article X, Section 2) and was specific in requiring the legislature to provide a system of common schools to be kept up and supported in each school district for at least three months in every year. Failure of the townships to comply with this provision deprived them of their share of the funds provided for in Article X, Section 2.

The 1850 constitution substantially continued the provisions of the 1835 constitution. Article XIII, Section 2 created a school fund for the support of education; Section 3 provided that interest on the proceeds from the sale of escheats to the state were to be appropriated exclusively for the support of primary schools; Section 4 required the legislature to establish a system of primary schools to be kept without charge of tuition at least three months each year in every school district; Section 5 provided penalties for school districts failing to maintain schools. It also created a primary school interest fund.

The 1908 constitution continued and enlarged upon the provisions of the 1850 constitution. It lengthened the school term (Article XI, Section 9). It continued the provision for a primary school interest fund (Article X, Section 1). Most important, it provided by a 1946 amendment as further

amended in 1954 and 1960, for setting aside for the support of school districts 2 cents of the sales tax after deduction of the cost of collection (Article X, Section 23).

The Problem

The organization, or reorganization, of school districts is not primarily a constitutional problem. Current references to the maintenance of a system of schools are quite general with the exception of those sections dealing with the primary school fund and the sales tax diversion.

There is some general agreement among school people, as well as among interested citizens, that there are too many small, ineffective and uneconomical school districts in Michigan, but the consolidation and reorganization of school districts is almost exclusively a statutory problem.

The primary school fund (Article XI, Sections 1, 9, 11) and the diversion of two cents of the sales tax (Article X, Section 23) are constitutional problems. It is significant to note that state aid to local schools has in recent years exceeded the revenues obtained from these constitutional sources. For the fiscal year 1961-62 it is estimated that the revenues required to pay out the full state aid formula to schools will include the following:

Sales Tax	\$210 million
Primary School	
Interest Fund	58 million
Excise taxes statutorily	
Dedicated	28 million
General Fund supplement	44 million
Total	\$340 million

Thus, in addition to the \$268 million constitutionally dedicated to state aid for local schools, the legislature has supplemented this by earmarking \$28 million in cigarette and liquor excise taxes and by appropriating \$44 million from general funds to pay out the full school aid formula. The fact that the legislature has, by and large, provided state aid in addition to that required by the constitution suggests consideration of the question as to whether or not constitutional earmarking of funds for local schools is necessary.

SPECIAL DISTRICTS

The Setting

The least known unit of local government in Michigan is the special district. Special districts are not in a real sense governing units of local government. They owe their existence largely to a recognition that under certain circumstances certain public services can be performed more economically and efficiently by an agency operating in an area which may or may not be coterminous with existing municipal, township or county boundaries. Although special districts are usually single-purpose units of government, particularly in Michigan, they share with traditional units of local government certain basic characteristics. They are organized public entities and possess structural forms prescribed by general or special law; they have an official name and perpetual succession; they can sue and be sued; they make contracts; and they buy and sell property. Generally, they enjoy a large degree of fiscal and administrative independence from other governments. In many respects they most closely resemble the school district.

In 1957, there were 102 special districts in Michigan.¹² Of these 100 were single-purpose districts. Two were multi-purpose districts—one a sanitation and water supply district and one an irrigation, flood control and water supply district. Of the 100 single-purpose districts, 73 were soil conservation districts; nine were urban water supply districts; eight were hospital districts; seven were sanitation districts; two were water transportation and terminal facilities districts; and one was a park and recreation district. Of the 102 special districts in 1957, three were classified as "large"—that is, they had a gross debt of \$1 million or more. These three large districts accounted for 43.1 per cent of total special district revenues, 55.0 per cent of the total expenditure and 81.6 per cent of the indebtedness. The three units were the Peoples' Community Hospital Authority (Wayne County), Southeastern Oakland County Water Authority (Oakland County); and the Southeastern Oakland County Rubbish and Garbage Authority (Oakland County).

In 1957, only seven of the special districts had 20 or more full-time employees—the Huron-Clinton Metropolitan Authority (parks and recreation), the Lakeview Community Hospital Authority, the Mackinac Strait-Joint Hospital Authority, the Peoples' Community Hospital Authority, the Southeastern Oakland County Water Authority, the Southeastern Oakland County Rubbish and Garbage Authority, and the Wayne County Metropolitan Sewage Disposal System.

In 1957 all special districts accounted for \$10.3 million of revenues; \$11.9 million of expenditures; and \$14.8 million of indebtedness. The special districts represented .46 per cent of total revenues of all units of state and local government; .48 per cent of total direct expenditures; and .81 per cent of total indebtedness. Special districts accounted for .04 per cent of all state and local government employees and .03 per cent of the total public payroll.

Historical Development and Legal Framework

Special districts are twentieth century phenomena. Thus provisions for special districts were not included in the 1835, the 1850 or the original 1908 constitutions. Amendments to the 1908 constitution authorizing the legislature to provide for the incorporation of special districts did not become a part of the constitution until the 1920's. Joint Resolution 1 of 1923, ratified by the voters in April, 1923,

authorized the legislature to create ports and port districts (Article VIII, Section 30); Joint Resolution 1 of 1927, ratified by the voters April, 1927, authorized the legislature to create metropolitan districts for certain purposes (Article VIII, Section 31). Experience under these two constitutional provisions has been limited. Only six metropolitan districts have been created, of which only one is currently in effective operation.¹³

The other "special districts" enumerated by the Bureau of the Census are authorized by general law. However, these represent only a variety of intergovernmental cooperative arrangements characterized as being separate single-purpose public agencies, operating outside the regular governmental framework. In reality many of these "special districts" do not encompass wide areas or supersede a large number of other local government jurisdictions. Conspicuous exceptions to this general pattern are the two Southeastern Oakland County arrangements mentioned previously. By and large, special districts are of too recent vintage to merit consideration as being phenomena fixed in our historical or constitutional thinking.

The Problem

With the exception of those sections of the constitution which deal with ports and port districts (Article VIII, Section 30) and metropolitan districts (Article VIII, Section 31), the organization and administration of special districts are exclusively statutory problems. Section 30, dealing with port districts, is of such a general nature as to have caused little difficulty. It empowers the legislature to provide by general law for the creation of port districts and the legislature has so provided. There have, however, been certain problems in connection with Section 31. The difficulty seems to be one of language, which in some respects is far too specific and inflexible and on the other hand is not nearly inclusive enough to allow for experimentation with different arrangements for metropolitan cooperation, consolidation and federation. The very limited use by local governments in Michigan of the provisions of Section 31 bears testimony to the fact that this provision has not adequately served the purpose for which it was designed. Local government officials and experts have cited a number of specific shortcomings of this section:

1. the complicated procedures necessary to form a metropolitan district;
2. the number of services which cannot be furnished at all; and,
3. the apparent exclusion of any kind of federated arrangement.

The objective of any revision of this Section 31 of Article VIII should be to make the provision sufficiently flexible so as to make possible efforts to achieve viable metropolitan districts capable of performing essential services. It is clear that a new section with this as an objective should contain broad language which will permit the legislature by general law to provide for the incorporation and organization of metropolitan districts without regard to established boundaries and should permit specific powers, duties and functions to be provided for by general law. The constitution ought to contain as few specific limits as possible because the emerging metropolitan problems might require solutions that cannot be contemplated at this time.

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- ¹ John F. Dillon, Commentaries on the Law of Municipal Corporations, 5th Ed., 1911, Sec. 237.
- ² See Niles Township Highway Commissioners v. Martin, 4 Mich. 557; Attorney General v. Burrell, 31 Mich. 25. For one conspicuous exception see, People v. Hurlbut, 23 Mich. 44.
- ³ "Municipal Corporations," American Jurisprudence, Vol. 37, SS. 1 – 318, (Rochester: The Lawyers Co-operative Publishing Company, 1941), p. 624; See also pp. 623 - 626.
- ⁴ The statistical material on townships can be found in U.S. Bureau of the Census, U.S. Census of Governments: 1957, Government in Michigan, Vol. VI, No. 20, (Washington: U.S. Government Printing Office, 1959) *passim*.
- ⁵ For a complete description of township government, see Claude R. Tharp, A Manual of Township Government in Michigan, Michigan Governmental Studies No. 18 (Ann Arbor: University of Michigan Press, 1948) *passim*.
- ⁶ Historical data and constitutional references can be found in J. M. Henderson, Ed., Michigan Statutes Annotated, Vol. I (Chicago: Callaghan and Company, 1936 with supplements) pp. 115 - 480.
- ⁷ Arthur W. Bromage, Thomas R. Reed, Organization and Cost of County and Township Government, Michigan Commission of Inquiry into County, Township and School District Government, (Detroit: Detroit Bureau of Governmental Research, 1933) p. 125.
- ⁸ The statistical data on school districts can be found in U. S. Bureau of the Census, U. S. Census of Governments: 1957, Government in Michigan, Vol. VI, No. 20 (Washington: U. S. Government Printing Office, 1959) *passim*.
- ⁹ Ibid, page 5, fn. 2.
- ¹⁰ Ibid.
- ¹¹ Michigan Statutes Annotated, Vol. I, op. cit.
- ¹² The statistical data on special districts can be found in U. S. Bureau of the Census, U. S. Census of Governments: 1957, Finances of Special Districts, Vol. III, No. 2 (Washington: U. S. Government Printing Office, 1959) *passim*.
- ¹³ For a discussion of special districts in Michigan, see Ralph T. Jans, The Urban Fringe Problem: Solutions under Michigan Law, Michigan Pamphlets No. 26, (Ann Arbor: Institute of Public Administration, University of Michigan, 1957), pp. 31 - 38.