

LODI TOWNSHIP  
WASHTENAW COUNTY, MICHIGAN  
RESOLUTION 2021-006  
Regarding  
POVERTY EXEMPTION GUIDELINES

Minutes of a Meeting of the Board of Trustees for Lodi Township, Washtenaw County, Michigan, held in the township hall on the day 2<sup>nd</sup> of February 2021 at 7:00 p.m.

Members Present: Swenson, Lindemann, Godek, Smith, Foley  
Members Absent: Rentschler, Schaible

The following preamble and resolution were offered by Member Foley and supported by Member Smith.

**WHEREAS**, the adoption of guidelines for poverty exemptions is within the purview of the township board; and

**WHEREAS**, the principal residence of persons who, in the judgement of the board of review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under Public Act 390, 1994 (MCL 211.7u); and as amended by PA 620 of 2002 and PA 253 of 2020; and

**WHEREAS**, pursuant to PA 390, 1994, PA 620 of 2002, and PA 253 of 2020; Lodi Township, Washtenaw County adopts the following guidelines for the board of review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the immediately preceding year,

To be eligible, a person shall do all the following on an annual basis:

- 1) The exemption shall only apply to the applicant's principal residence. And the applicant must own and reside in the principal residence property.
- 2) Produce a valid driver's license or other form of identification if requested.
- 3) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is required, if requested.
- 4) A copy of all persons residing in the principal residence, completed, and signed FEDERAL INCOME TAX RETURN (if required to file), and MICHIGAN HOMESTEAD PROPERTY TAX CREDIT CLAIM (1040 CR) for the prior year must be submitted for the application to be considered. (This does not include tenants renting rooms, etc., as rent should be shown as income by the applicant.) If a person is not required to file a federal or state income tax return in the tax year which is claimed or in immediately preceding tax year form 4988 is required to be filed.
- 5) Applications may be reviewed by the Board without the applicant being present. However, the Board may request that any or all applicants be physically present to respond to any questions the Board may have. The filing of a claim under this subsection constitutes an appearance before the Board of Review for the purpose of preserving the claimant's right to appeal the decision of the board of review regarding the claim.
- 6) File a claim with the Board of Review on a form prescribed by the State Tax Commission. Hardship exemptions must be applied for each year. If an exemption is granted, it is for one year only.
- 7) The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review.
- 8) To meet the asset level test the applicant's assets other than the principal residence cannot exceed 100% of the median HUD Family income in the 2020 year, which was \$101,500 for the Ann Arbor area.
- 9) Meet the federal poverty income standards as defined and determined annually by the United States Department of Health and Human Services. As shown in Exhibit A
- 10) If a person claiming the poverty exemption meets all eligibility requirements, the board of review shall grant the poverty exemption, in whole or in part, as follows: If a person meets all eligibility requirements in statute, the Board of Review must grant a full exemption equal to a 100% reduction in taxable value OR a partial exemption equal to a 25% or 50% reduction in taxable value OR any other percentage reduction in taxable value approved by the STC.

For applicants at or below the 2021 Federal Poverty Guidelines, 100% relieve shall be granted.

For applicants between 100% and 125% of the 2021 Federal Poverty Guidelines, 50% relief shall be granted.

For applicants between 125% and 150% of the 2021 Federal Poverty Guidelines, 25% relief shall be granted.

For applicants above 150% of the 2021 Federal Poverty Guidelines, 0% relief shall be granted.

See Exhibit A

The following are the poverty thresholds as of Dec. 31, 2020, which will be used in setting poverty exemption guidelines for 2021 assessments:

**EXHIBIT A**

Size of Family or Household	2021 Federal Guidelines 100% Relief	2021 Lodi Township Guidelines 50% Relief Greater than 100% but equal to or less than 125% of Federal Guidelines	2021 Lodi Township Guidelines 25% Relief Greater than 125% but equal to or less than 150% of Federal Guidelines
1	\$12,760	\$15,950	\$19,140
2	\$17,240	\$21,550	\$25,860
3	\$21,720	\$27,150	\$32,580
4	\$26,200	\$32,750	\$39,300
5	\$30,680	\$38,350	\$46,020
6	\$35,160	\$43,950	\$52,720
7	\$39,640	\$49,550	\$59,460
8	\$44,120	\$55,150	\$66,180
Additional Person	\$4,480	\$5,600	\$6,720

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

The foregoing resolution offered by Board Member Foley and supported by Board Member Smith.

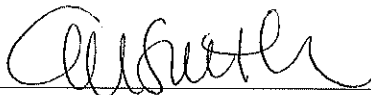
Upon roll call vote, the following voted:

Aye: Foley, Smith, Godek, Lindemann, Swenson

Nay: NONE


Absent: Rentschler, Schaible. Abstain: NONE.

The Supervisor declared the resolution adopted.



Clerk

I, Christina Smith, the duly elected and acting Clerk of Lodi Township, hereby certify that the foregoing resolution was adopted by the township board of said township at the regular meeting of said board held on February 2<sup>nd</sup>, 2021, at which meeting a quorum was present by a roll call vote of said members as hereinbefore set forth; that said resolution was ordered to take immediate effect.



Clerk