

LODI TOWNSHIP
WASHTENAW COUNTY, MICHIGAN
RESOLUTION 2024-001
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 05 day of December 2023 at 6:30p.m.

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

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 filed in the current or 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 RETURNS (if required to file), for the prior year or current 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, personal property, such as furniture and clothing cannot exceed 100% of the median HUD Family income in the 2023 year, which was \$117,800 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%, 50%, or 75% reduction in taxable value.

For applicants at or below the 2024 Federal Poverty Guidelines, 100% relief shall be granted.

For applicants between 100% and 115% of the 2024 Federal Poverty Guidelines, 75% relief shall be granted.

For applicants between 115% and 130% of the 2024 Federal Poverty Guidelines, 50% relief shall be granted.

For applicants between 130% and 145% of the 2024 Federal Poverty Guidelines, 25% relief shall be granted.

For applicants above 145% of the 2024 Federal Poverty Guidelines, 0% relief shall be granted.
See Exhibit A

The following are the poverty thresholds as of Dec. 31, 2023, which will be used in setting poverty exemption guidelines for 2024 assessments:

EXHIBIT A
FEDERAL POVERTY INCOME STANDARDS FOR 2024 ASSESSMENTS

Size of Family Unit Poverty Guidelines

Size of Family Unit	2024 Poverty Guidelines 100% Relief	2024 Poverty Guidelines 75% Relief Greater than 100% but equal to or less than 115% of Federal Guidelines	2024 Poverty Guidelines 50% Relief Greater than 115% but equal to or less than 130% of Federal Guidelines	2024 Poverty Guidelines 25% Relief Greater than 130% but equal to or less than 145% of Federal Guidelines
1	\$14,580	\$16,767	\$18,954	\$21,141
2	\$19,720	\$22,678	\$25,636	\$28,594
3	\$24,860	\$28,589	\$32,318	\$36,047
4	\$30,000	\$34,500	\$39,000	\$43,500
5	\$35,140	\$40,411	\$45,682	\$50,953
6	\$40,280	\$46,322	\$52,364	\$58,406
7	\$45,420	\$52,233	\$59,046	\$65,859
8	\$50,560	\$58,144	\$65,728	\$73,312
For Each Additional Person	\$5,140	\$5,911	\$6,682	\$7,453

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:" Rentschler, Schaible, Foley, Smith, Swenson.

"Nay:" None

"Absent": Godek, Lindemann.

Trustee Schaible declared the resolution adopted, Trustee Schaible chaired the meeting in the absence of Supervisor Godek.



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 December 5, 2023, 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