

NOTE: THIS MEETING IS BEING TAPED FOR THE PURPOSE OF DEVELOPING MINUTES ONLY

LODI TOWNSHIP BOARD OF TRUSTEES REGULAR MEETING TUESDAY, January 6, 2026, at 6:30 pm

TOESDAT, January 0, 2020, at 0:

- 1. Call to order Pledge of Allegiance
- 2. Roll Call
- 3. Consent Agenda
 - C-1: Approve December 2, 2026, minutes
 - C-2: Accept Investment Report (treasurer report)
 - C-3: Approve Checks for Approval –12/3/2025 -1/6/2026
 - C-4: Recognize Monthly Budget Report November & December
 - C-5: Amend Budget not at this time.
 - C-6: Recognize Planning Commission Minutes none
 - C-7: Recognize Board of Appeals Minutes none
- 4. Attorney Report
- 5. Planning Commission Update
- 6. Short Public Comment

(A member of the public may address the Board briefly, for up to two minutes on an **agenda item**, or request to be scheduled on the agenda of a future meeting.)

7. Revision / Approval of Agenda

(Items may be added or deleted from the meeting agenda, and/or the order of items may be changed, at the request of an individual Board member or the Supervisor. The agenda must be approved before proceeding further.)

- 8. Unfinished Business: None
- 9. New Business:
 - 1. Presentation from OHM Path Feasibility Study Results
 - 2. Set Budget Workshop Date January 14 or 21 at 8:30 am
 - 3. Discussion on Moratorium on Data Centers
 - 4. Poverty Exemption Guidelines Resolution #2026-001
- 10. Closed Session if necessary
- 11. Public Comment

(A member of the public may address the Board briefly, for up to two minutes.)

- 12. FYI
 - 1. The Sheriff report has been removed from the Consent Agenda, since everyone now receives it via email from the sheriff.
 - 2. Communication with Blackburn/WCRC
- 13. Adjournment

Next Regular Meeting will be on February 2, 2026, starting at 6:30pm Please note that Lodi Township does not visually record meetings. There is a possibility of a quorum of Planning Commission Members at this meeting.

Individuals who require special accommodation should contact the Township Clerk at (734) 665-7583 at least three (3) business days prior to the hearing.



LODI TOWNSHIP BOARD OF TRUSTEES

DRAFT - Regular Meeting Minutes

Tuesday, December 2, 2025 at 6:30 pm

Lodi Township Hall 3755 Pleasant Lake Road Ann Arbor, Michigan 48103

1. Call to order - Pledge of Allegiance

The regular meeting of December 2, 2025 opened with the Pledge of Allegiance at 6:30 pm.

2. Roll Call

Present: Blackburn, Foley, Godek, Marsh, Rentschler, Smith

Absent: Matelski

3. Consent Agenda

C-1: Approve – November 4, 2025 regular meeting minutes

C-2: Accept - Investment Report (treasurer report)

C-3: Approve - Checks for Approval - 11/5/2025-12/2/2025

C-4: Recognize - Monthly Budget Report

C-5: Amend Budget – none

C-6: Recognize Planning Commission Minutes – November 25, 2025

C-7: Recognize Board of Appeals Minutes – none

C-8: Recognize Sheriff Report – October 2025

Smith moved to approve the Consent Agenda as presented. Second by Foley.

After the discovery that the Monthly Budget Report was not included in the Board packet, Smith moved to amend her motion to approve the Consent Agenda with C-4 showing as not included in the Board packet. Second by Foley. A voice vote was taken. Aye=all, Nay=none, absent=1. Motion carried, 6-0.

4. Attorney Report:

Township Attorney Jesse O'Jack offered clarification regarding the Truck Ordinance discussion from last month. Additionally, O'Jack will not be available until next week.

5. Planning Commission Update

Marsh reviewed the most recent Planning Commission meeting held on November 25, 2025.

6. Short Public Comment

Public comment began at 6:33 pm. No comments were received from the public. Public comment ended at 6:33 pm.

7. Revision / Approval of Agenda

Smith noted that a bill from West Shore Services for \$1,700 for siren maintenance.

<u>Foley moved to approve the agenda as amended. Second by Marsh. A voice vote was taken.</u> Aye=all, Nay=none, absent=1. Motion carried, 6-0.

8. Unfinished Business: None

9. New Business:

1. Home Occupation Renewals through December 2028

Smith moved to approve the Home Occupation renewals through December 2028 for the following:

- Coleman Land Surveying, PLC surveying
- Concrete & Excavating Co concrete/excavating
- Kimberly Lawrentz Custom Cakes
- Grass & Hydroseeding, Inc. Mark MCullough
- Gwen's Cake Decorating Gwen Briston
- Helping Friends Daycare Lisa Henes
- Joy Morin Piano Studio Joy & Paul Morin
- Lecor Services/Stone & Dirt Leroy Reichenberger
- Luthier Shop Michelle Joppeck
- Motoquest Jamie Wingler
- Precision Tool Products John Kosmalski
- PAWS mobile Vet Services Kathryn Vankoevering-Lentine
- Private Piano Lessons Ginger & John Hamman
- Reeves, Inc. James Reeves/Matt Smith

Second by Foley. A voice vote was taken. Aye=all, Nay=none, absent=1. Motion carried, 6-0.

2. Special Use Renewals through December 2028

Smith moved to approve the Special Use renewals through December 2028 for the following:

- Arboroads Farms, LLC Mary Francis
- Group Home Childcare V. Kish
- Cedar Ridge Equestrian Ctr. Carolyne Wheeler
- Children's Creative Learning Ctr. CCLC Holdings, LLC.
- Dr. Kimberly Jackson Chiropractic Services
- ezwisp.com Inc. Roy Grove
- Gula Wireless Tower Chris Gula
- John Hollowel Assoc. Inc. Reid Hollowell
- Kim Driving Range Jin Ho & Yoo Sun Kim
- Lodi Farms/Canopy Landscapes Greg Wilson
- Northfield Dog Training Fred & Adele Yun ck

- Northside Auto Salvage Mahmound Ishreitch
- Omega Construction AI Poisson Jr.
- Saline Co-Op Preschool SCOOP President
- SROA 2200 Airey MI LLC Storage Systems of America
- Twin Oaks Landscaping, Inc. Chris & Sara Speen
- Vironica's Hair Salon Vironica Moser

Second by Foley. A voice vote was taken. Aye=all, Nay=none, absent=1. Motion carried, 6-0.

3. Request from Blackburn to discuss future road planning

A discussion was held regarding road maintenance/repair planning was held. No action was taken.

4. Bill from West Shore Services for \$1,700 for siren maintenance

Foley moved to approve the bill from West Shore Services for \$1,700 for siren maintenance as presented. Second by Smith. A roll call vote was taken. Rentschler=aye, Foley=aye, Smith=aye, Godek=aye, Marsh=aye, Blackburn=aye, Matelski=absent. Motion carried, 6-0.

10. Closed Session: None

11. Public Comment

Public comment began at 6:53 pm. Public comment was received from 1 person. Public comment ended at 6:53 pm.

12. FYI: None

13. Adjournment

Smith moved to adjourn at 6:53 pm. Second by Foley. A voice vote was taken. Aye=all, Nay=none, absent=1. Motion carried, 6-0.

Respectfully Submitted,

Christina Smith, Lodi Township Clerk Michelle Joppeck, Recording Secretary

INVESTMENT REPORT 12/30/2025 Preliminary

Account		Balance
Cash and Bank Accounts		
Bank of Ann Arbor Checking		25,816.07
Bank of Ann Arbor Savings		55,927.00
BoAA ICS Account (fully FDIC)		536,654.16
Flagstar CD		288,225.05
Flagstar CD		173,197.66
Flagstar MM		60,221.08
JP Morgan Chase CD		169,391.71
JP Morgan Chase savings		10,140.81
Old National		283,683.59
Northstar bank CD		168,289.65
Northstar bank new CD		204,773.11
Cash Drawer		200.00
Total Cash and Bank Accounts		1,976,519.89
Lodi Twp Road Fund (for SADs)		141,363.26
Comptery Fund		-
Cemetery Fund: Old National CD Cemetery	V	116,571.32
Old National Cemetery Checking		34,395.53
Old National Centetery Checking		150,966.85
		130,900.03
Lodi Historical Society		1,276.15
Total	\$	2,270,126.15

INVESTMENT REPORT 11/30/2025

Account		Balance
Cash and Bank Accounts		
Bank of Ann Arbor Checking		17,167.05
Bank of Ann Arbor Savings		125,000.00
BoAA ICS Account (fully FDIC)		536,654.16
Flagstar CD		288,225.05
Flagstar CD		173,197.66
Flagstar MM		60,221.08
JP Morgan Chase CD		169,391.71
JP Morgan Chase savings		10,140.81
Old National		283,683.59
Northstar bank CD		168,289.65
Northstar bank new CD		204,773.11
Cash Drawer		200.00
Casii Diawei		200.00
Total Cash and Bank Accounts		2,036,943.87
Lodi Twp Road Fund (for SADs)		141,363.26
Cometery Fund		-
Cemetery Fund:		116,571.32
Old National CD Cemetery		32,795.53
Old National Cemetery Checking	-	
		149,366.85
Lodi Historical Society		1,276.15
Total	\$	2,328,950.13

Lodi Township (General Fund) Checks for Approval December 2 - 13, 2025

Date Num	Name	Memo	Split	Amount
Bank				
	cking (General Fund Checking)			
12/02/2025 22614	Sun Times	4512-M	900 (Public Notices)	-178.00
12/02/2025 22615	Ormsby Electric	Inv #107606	726 · General Suppli	-260.00
12/02/2025 22616	Renius & Renius	December Assessing	801 Contract service	-5,395.09
12/02/2025 22617	Washtenaw County Treas - Mo	Sept 2025	-SPLIT-	-717.50
12/02/2025 22618	Western Washtenaw Recyclin	#17927, 17938	801 (Contract Pickup)	-600.00
12/02/2025 22619	OHM	96113	-SPLÌT-	-6,757.00
12/02/2025 22620	Griffin Pest Control Inc.	INV#2711586	930 (Maintenance	-114.00
12/02/2025 22621	Western Washtenaw Recyclin	#17943	801 (Contract Pickup)	-300.00
12/02/2025 22622	Chase Card Services	ending 2070 - Lodi To	-SPLIT-	-5,866.34
12/02/2025 22623	Comcast	8529102440019700	922.1 (Internet Acce	-236.85
12/02/2025 22624	Internal Revenue Service	38-1946954 Tax Perio	-SPLIT-	-632.51
12/02/2025 22625	OHM	96113	-SPLIT-	-4,003.50
12/02/2025 22626	Jesse O'Jack	October 26 - Novemb	-SPLIT-	-5,325.00
12/02/2025 22627	Standard Printing & Design Co.	Inv #104158- Winter T	726 · General Suppli	-2,545.28
12/02/2025 22628	TDF II Hauling & Plowing	Inv #8375 & 8374	-SPLIT-	-3,004.00
12/02/2025 22629	West Shore Services	Invoice #33924	935 · Siren Expenses	-1,700.00
12/03/2025 EFT	Blue Skye Cleaning	Cleaning December 2	726 · General Suppli	-535.40
12/12/2025 eft	Alex K Matelski	creaming a cooming and	-SPLIT-	-110.13
12/12/2025 eft	Brian Sweetland		-SPLIT-	-132.14
12/12/2025 eft	Christina M Smith		-SPLIT-	-2,856.16
12/12/2025 eft	Leslie C Blackburn		-SPLIT-	-110.13
12/12/2025 22630	Steven Marsh		-SPLIT-	-110.12
12/12/2025 22631	Tammy Froberg		-SPLIT-	-132.15
12/12/2025 eft	Janann M Godek		-SPLIT-	-3,016.33
12/12/2025 eft	Michelle K Foley		-SPLIT-	-2,612.89
12/12/2025 eft	Carsten Vestergaard		-SPLIT-	-132.14
12/12/2025 eft	Cynthia A Strader		-SPLIT-	-198.22
12/12/2025 22632	Dana A Dever		-SPLIT-	-138.52
12/12/2025 22032 12/12/2025 eft	David R Stevenson		-SPLIT-	-132.15
12/12/2025 22633	Donald A Rentschler	21	-SPLIT-	-115.44
12/12/2025 eft	Janet S. Rogers		-SPLIT-	-132.15
12/12/2025 eft	Michelle Joppeck (recording sec)		-SPLIT-	-105.72
12/12/2025 eft	Teddy M Sotiropoulos		-SPLIT-	-507.46
12/12/2025 eft	Theresa L Blaty		-SPLIT-	-444.02
12/12/2025 eft	Vance L Shutes		-SPLIT-	-138.53
12/12/2025 22634	Doug K Frey		-SPLIT-	-92.35
Total Bank of AA Genera	Checking (General Fund Checking)			-49,387.22
Total Bank				-49,387.22
OTAL				-49,387.22

	Apr '25 - Mar 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income 101404 Road Millage Income (Township Roads) 1014485 Special Assessment Inco	-132.28 0.00	565,000.00	-565,132.28
101451 Franchise Fees (Franchise Fees)	51,085.00	72,000.00	-20,915.00
101602 Municipal Civil Infrac (Municipal Civil Infractions)	0.00	200.00	-200.00
101626 Tax Collection Fees (Tax Collection Fees)	13,042.00	13,000.00	42.00
101656 sheriff false alams (Sheriff False Alarm Fees)	370.00	500.00	-130.00
101664 Interest (Interest Earnings)	55,898.40	60,000.00	-4,101.60 0.00
101675 Fire protection revenues (Fire Protection Revenues) 101390 · Transfer from Fund Balan (Transfer from Fund Balance)	0.00 0.00	0.00	0.00
101402 · Township 1 Mill Tax (Township 1 Mill Tax) 101403 · PPT Reimbursemet (PPT Reimbursemet)	879.26 524.58	532,000.00	-531,120.74
101448 · Special Assessments (Special Assessments)			
101 (Brookview Highlands Lighting District)	0.00	5,700.00	-5,700.00
102 (2012 Waters Road Special Assessment District)	0.00	0.00	0.00
SAD East Arbor (SAD East Arbor)	3,959.74	6,945.00	-2,985.26
103 · Robert Lane SAD (Robert Lane SAD)	0.00	1,940.00	-1,940.00
101448 · Special Assessments (Special Assessments) - Other	0.00		
Total 101448 · Special Assessments (Special Assessments)	3,959.74	14,585.00	-10,625.26
101460 · Election Reimbursement (Election Reimbursement)	683.92		
101500 · Cemetery Plots/Columbarium (Cemetery Plots/Columbarium)	9,600.00	3,000.00	6,600.00
101528 · Other Federal Grants ARPA Funds (Other Federal Grants ARPA Funds Income)	0.00	3,000.00	-266.50
101570 · Liquor License Return (Liquor License Retrun) 101574 · Revenue Sharing (Revenue Sharing)	2,733.50 471,541.00	690,000.00	-218,459.00
101574 · Revenue Sharing (Revenue Sharing) 101575 · Metro Act Funds (Metro Act Funds)	14,922.96	10,000.00	4,922.96
101575 · Metro Act Funds (Metro Act Funds) 101580 · Local Fiscal Recovery Fund (Coronavirus Local Fiscal Recovery Fund)	0.00	10,000.00	4,322.30
101601 · District Court Fees (District Court Fees)	3,295.05	9,000.00	-5,704.95
101606 · Land Inspection Fees (Land Inspection Fees)	0,200,00	0,000.00	
101 Variance Fees (Variance Fees)	650.00	1,000.00	-350.00
102 Site Plan review PC (Site Plan Review Planning Commission)	2,000.00	4,000.00	-2,000.00
103 Special Use Permits (Special Use Permits)	1,000.00	2,000.00	-1,000.00
104 Rezoning Fees (Rezoning Fees)	0.00	0.00	0.00
106 Site Plan Inspections (Site Plan Inspections)	9,900.00	10,000.00	100.00
107 House Numbering (House Numbering)	100.00	400.00	-300.00
105 · Home Occupation Permit (Home Occupation Permit)	0.00	250.00	-250.00
108 · Special Meeting-Trustee (Special Meeting-Trustee)	0.00		
109 · Special Meeting-PC (Special Meeting-PC) 101606 · Land Inspection Fees (Land Inspection Fees) - Other	1,000.00 0.00		
Total 101606 · Land Inspection Fees (Land Inspection Fees)	14,650.00	17,650.00	-3,000.00
101616 · Manufactured Home Community Fee (Manufactured Home Community Fees)			
101 Township share (Township Share)	1,290.50	1,500.00	-209.50
102 County Share (County Share)	1,290.50	1,500.00	-209.50
103 SET (State Education Tax (SET))	5,162.00	5,600.00	-438.00
101616 · Manufactured Home Community Fee (Manufactured Home Community Fees) - Oth	0.00		
Total 101616 · Manufactured Home Community Fee (Manufactured Home Community Fees)	7,743.00	8,600.00	-857.00
101628 · Miscellaneous Income (Miscellaneous Income)			
101 (Zoning/Master Plan Sales)	0.00	0.00	0.00
102 (Copies)	0.00	0.00	0.00
103 Miscellaneous Revenue (Miscellaneous Revenue)	117.25	2,000.00	-1,882.75
104 Cemetery Donations (Cemetery Donations)	0.00 0.00	0.00 0.00	0.00 0.00
107 · Late Property Transfer Fees (Late Property Transfer Fees) 110 · Election Reimbursement	0.00	0.00	0.00
101628 · Miscellaneous Income (Miscellaneous Income) - Other	44.95		
Total 101628 · Miscellaneous Income (Miscellaneous Income)	162.20	2,000.00	-1,837.80
101630 · Split Application/Boundary Adju (Split Application/Boundary Adjustment Fees) 201336 · Fire Special Assessment (Fire Special Assessment)	200.00 -138.57	1,200.00 545,000.00	-1,000.00 -545,138.57
Total Income	651,019.76	2,546,735.00	-1,895,715.24
Cost of Goods Sold 50000 Costs of items purchased and then sold to customers)	0.00		
Total COGS	0.00		
Gross Profit	651,019.76	2,546,735.00	-1,895,715.24
Expense			
101262 Elections (Elections)			
702 Election Salary & Wages (Salaries & Wages) 702.5 · Election APRA Premium Pay (ARPA Premium Pay)	0.00	0.00	0.00

	Apr '25 - Mar 26	Budget	\$ Over Budget
702 Election Salary & Wages (Salaries & Wages) - Other	4,549.50	5,000.00	-450.50
Total 702 Election Salary & Wages (Salaries & Wages)	4,549.50	5,000.00	-450.50
726 Election General Supplies (General Supplies)	2,136.56	2,000.00	136.56
860 Travel - Elections (Travel)	0.00	0.00	0.00
900 Election Public Notices (Public Notices) 101262 Elections (Elections) - Other	621.00	500.00	121.00
Total 101262 Elections (Elections)	7,307.06	7,500.00	-192.94
Accrued Interest	0.00		
101101 · Township Board Expenses (Township Board) 704.1 (Board of Trustee Recording Secr)	1,770.00		
807.1 (Mileage and Expenses (site plan inspections))	0.00	0.00	0.00
930 Equipment Repair (Equipment Repair)	0.00	0.000.00	E40.00
930.1 (Copy Machine Maintenance/per copy cost) 995 (Capital Improvement)	2,280.02 8,633.70	2,800.00 10,000.00	-519.98 -1,366.30
702 · Salaries (Salaries & Wages Twp Board)	0.00	0.00	0.00
704 · Trustees/Misc. per Diem (Trustees/Misc per Diem)	6,525.00	7,200.00	-675.00
715 · FICA - Employer (FICA - Employer)	6,960.81	11,000.00	-4,039.19
716 · Medicare - Employer (Medicare - Employer)	316.57	3,000.00	-2,683.43
720 · payroll expenses	1,695.54	1,700.00	-4.46 3.540.57
726 · General Supplies (General Supplies) 803 · Audit (Audit)	25,980.43 11,330.00	29,500.00 11,330.00	-3,519.57 0.00
805 · Legal Services (Legal Services)	24,972.50	28,000.00	-3,027.50
807 · Site Plan Inspections (Site Plan Inspections)	0.00	6,000.00	-6,000.00
810 · State/Local Dues (State/Local Dues)	7,328.00	8,500.00	-1,172.00
830 · Twp. Ord Enforcement (Twp. Ord. Enforcement Expense)	0.00		
860.1 · 860.1 Education (Education)	225.56 20,581.75	1,200.00	-974.44
870 · Pathway Exp. (Pathway Exp.) 900 · Public Notices (Public Notices)	1,380.00	2.500.00	-1,120.00
910 · 910 Insurance/bonds (Insurance/Bonds)	19,587.00	20,000.00	-413.00
963 · Misc Exp/Service Charges (Misc Exp/Service Charges)	484.33	400.00	84.33
967 · Land Preservation (Land Preservation)	0.00	1,000.00	-1,000.00
980 · Equipment Twp (Equipment)	12,005.80	2,500.00	9,505.80
980.1 · Software & Support (Software and Support Twp)	10,402.33 0.00	16,000.00 0.00	-5,597.67 0.00
990 · ARPA Expenses (ARPA Expenses) 101101 · Township Board Expenses (Township Board) - Other	0.00	0.00	
Total 101101 · Township Board Expenses (Township Board)	162,459.34	162,630.00	-170.66
101171 · 101171 Supervisor (Supervisor)			
702 Salaries and Wages Supervis (Salaries and Wages)	34,675.47	46,234.00	-11,558.53
702.1 Deputy Supervisor (Deputy Supervisor) 860 Travel & Education Supervis (Travel & Education Supervisor)	0.00 50.00	0.00 0.00	0.00 50.00
101171 · 101171 Supervisor (Supervisor) - Other	0.00		
Total 101171 · 101171 Supervisor (Supervisor)	34,725.47	46,234.00	-11,508.53
101215 · 101215 Clerk (Clerk)	25 222 52	47 540 00	44 077 47
702 (Salaries and Wages)	35,632.53 6,061.50	47,510.00 8,000.00	-11,877.47 -1,938.50
702.1 (Deputy Clerk) 860 (Travel & Education)	235.70	100.00	135.70
101215 · 101215 Clerk (Clerk) - Other	0.00		·
Total 101215 · 101215 Clerk (Clerk)	41,929.73	55,610.00	-13,680.27
101247 ⋅ Board of Review (Board of Review)			4 400 00
704 (Board of Review per Diem)	600.00	1,700.00	-1,100.00
860 (Education) 900 (Public Notices)	0.00 0.00	0.00 400.00	0.00 -400.00
101247 · Board of Review (Board of Review) - Other	0.00	100.00	100.00
Total 101247 · Board of Review (Board of Review)	600.00	2,100.00	-1,500.00
101253 · 101253 Treasurer (Treasurer)			
702 (Salaries and Wages)	34,675.47	46,234.00	-11,558.53
702.1 (Deputy Treasurer)	4,194.00	6,200.00	-2,006.00
860 (Travel & Education)	0.00	100.00	-100.00
101253 · 101253 Treasurer (Treasurer) - Other	38,869.47	52,534.00	-13,664.53
Total 101253 · 101253 Treasurer (Treasurer)	50,000,47	02,004.00	10,004.00
101257 · Assessing Services (Assessing Services) 702 Assessor Salary & Wages (Salaries and Wages)	1,000.00	1,000.00	0.00
801 Contract services Assessor (Contract Services)	53,950.90	64,741.00	-10,790.10
957 Tax Tribunal Services (Tax Tribunal Services)	0.00		
101257 · Assessing Services (Assessing Services) - Other	0.00		

	Apr '25 - Mar 26	Budget	\$ Over Budget
Total 101257 · Assessing Services (Assessing Services)	54,950.90	65,741.00	-10,790.10
101265 · Township Hall (Township Hall) 922.1 (Internet Access)	2,304.50	3,000.00	-695.50
930 (Maintenance - Repair) 726.1 · Township Hall Supplies	2,495.50 0.00	6,500.00 0.00	-4,004.50 0.00
920 · Electricity Twp Hall (Electricity)	3,086.52	3,500.00	-413.48
921 · Natural Gas (Natural Gas)	593.51	2,500.00	-1,906.49
922 · Telephone (Telephone) 930.1 · Lawn Maintenance-TWP (Lawn-TWP)	640.00 2,770.00	800.00 8,000.00	-160.00 -5,230.00
930.5 · Snow Removal-TWP (Snow-TWP)	585.00	2,500.00	-1,915.00
935 · Siren Expenses 101265 · Township Hall (Township Hall) - Other	2,579.44	3,000.00	-420.56
Total 101265 · Township Hall (Township Hall)	15,054.47	29,800.00	-14,745.53
101276 · Cemetery Expenses (Cemetery) 702 Cemetery Salaries & Wages (Salaries & Wages) 645 · Cemetery Lots & Columbarium (Sale of burial spaces)	900.00 0.00	1,200.00 0.00	-300.00 0.00
801 · Cemetery Contract Care (Contract Care)	0.00	0.00	0.00
930 · Cemetery Maintenance (Maintenance) 940 · Lawn Maintenance-CEM (Lawn-CEM)	1,090.00 8,925.00	2,000.00 8,950.00	-910.00 -25.00
950 · Snow Removal-CEM (Smow-CEM)	0.00	500.00	-500.00
101276 · Cemetery Expenses (Cemetery) - Other	0.00		
Total 101276 · Cemetery Expenses (Cemetery)	10,915.00	12,650.00	-1,735.00
101301 · Sheriff (Sheriff) 801 Patrol Personnel Sheriff (Patrol Personnel) 101301 · Sheriff (Sheriff) - Other	290,651.90 0.00	560,400.00	-269,748.10
Total 101301 · Sheriff (Sheriff)	290,651.90	560,400.00	-269,748.10
101336 · 101336 Fire Expenses (Fire) 703 Runs - Resident Twp Paid (Runs - Resident Twp Paid) 703.1 Runs Non Resident (Runs Non Resident) 703.2 Runs - False Fire Alarms (Runs - False Fire Alarms)	0.00 0.00 0.00		
703.3 Resident - no burn permit (Resident - no burn permit) 801 Fire Operating Exp (Operating) 980 Equipment Expense Fire (Equipment) 802 · SAFD ARPA 101336 · 101336 Fire Expenses (Fire) - Other	0.00 605,697.86 61,380.00 0.00 0.00	888,816.00 61,380.00	-283,118.14 0.00
Total 101336 · 101336 Fire Expenses (Fire)	667,077.86	950,196.00	-283,118.14
101345 · 101345 Special Assessments (Special Assessments) 448 BHLD Exp (Brookview Highlands Lighting District) 448.1 Waters Rd SAD (Waters Road Special Assessment) 101345 · 101345 Special Assessments (Special Assessments) - Other	3,683.93 0.00 0.00	5,700.00	-2,016.07
Total 101345 · 101345 Special Assessments (Special Assessments)	3,683.93	5,700.00	-2,016.07
101400 · Planning and Zoning (Planning and Zoning)			
704 (Salaries & Wages)	11,300.00	13,500.00	-2,200.00
704.1 (Planning and Zoning Wages (secretary)\) 801 (Consulting Fees)	1,492.50 21,732.50	3,000.00 25,000.00	-1,507.50 -3,267.50
900 (Public Notices)	604.00	2,500.00	-1,896.00
850 · Ordinance Review Legal Fees (Ordinance Review Legal Fees) 860 · PC Travel/Education (PC Travel/Education) 101400 · Planning and Zoning (Planning and Zoning) - Other	0.00 0.00 0.00	500.00	-500.00
Total 101400 · Planning and Zoning (Planning and Zoning)	35,129.00	44,500.00	-9,371.00
101410 · Board of Appeals (Board of Appeals) 704 (Salaries & Wages)	1,250.00	1,000.00	250.00
900 (Public Notices)	0.00	0.00	0.00
704.1 · ZBA Recording Secretary (ZBA Reording Secretary) 101410 · Board of Appeals (Board of Appeals) - Other	180.00	300.00	-120.00
Total 101410 · Board of Appeals (Board of Appeals)	1,430.00	1,300.00	130.00
101440 · Public Works (Public Works)	1 P A A A A A A A A A A A A A A A A A A	00.074.04	170176
445 Drain Tax (Drain Tax) 445.3 River Raisin Watershed (River Raisin Watershed)	15,639.48 0.00	20,371.21 484.00	-4,731.73 -484.00
445.3 River Raisin Watershed (River Raisin Watershed) 447 Engineering Services (Engineering Services)	0.00	704.00	704.00
449 Public Road Services (Public Road Services)	439,725.56	565,000.00	-125,274.44
550 · WAVE Public Transportation (WAVE) 101440 · Public Works (Public Works) - Other	10,000.00	10,000.00	0.00

101999 · 1019999003 MISC Adj 0.00 201622 · Recycling Services (Recycling Services) 7,800.00 18,000.00 -10,200. 803 (Yard Waste) 12,030.25 17,000.00 -4,969. 805 (Shredding Event) 0.00 201622 · Recycling Services (Recycling Services) - Other 0.00		Apr '25 - Mar 26	Budget	\$ Over Budget
201622 · Recycling Services (Recycling Services) 801 (Contract Pickup) 803 (Yard Waste) 805 (Shredding Event) 201622 · Recycling Services (Recycling Services) - Other Total 201622 · Recycling Services (Recycling Services) Total 201622 · Recycling Services (Recyclin	Total 101440 · Public Works (Public Works)	465,365.04	595,855.21	-130,490.17
801 (Contract Pickup)		0.00		
803 (Yard Waste)		7 900 00	19 000 00	10 200 00
805 (Shredding Event)				
201622 · Recycling Services (Recycling Services) - Other 0.00 - 15,169			17,000.00	-4,303.73
0.00				
Total Expense 1,855,714.42 2,634,850.21 -779,135 Net Ordinary Income 0,00 0,00 0 Other Income Expense 0,00 0,00 0 Other Expense 0,00 0,00 0,00 0 Other Expense 0,00 0,00 0,00 0 Other Expense 0,00 0,00 0,00 0,00 Other Expense 0,00 0,00 Other Expens	Total 201622 · Recycling Services (Recycling Services)	19,830.25	35,000.00	-15,169.75
Total Expense 1,855,714.42 2,634,850.21 -779,135 -70ther Income County Share (Manufactured Homes/County Share) 1,147.00 1,500.00 -1,012 -70ther Income -1,204,694.66 -88,115.21 -1,116,579 -70ther Income 0.00 0.00 0.00 -70ther Income 0.00	66000 · Payroll Expenses (Payroll expenses)	0.00		
701225 · Manufactured Homes/SET (Manufactured Homes/SET) 4,588.00 5,600.00 -1,012 Total Expense 1,855,714.42 2,634,850.21 -779,135 Net Ordinary Income -1,204,694.66 -88,115.21 -1,116,579 Other Income/Expense 0.00 0.00 0.00 0 Other Expense 0.00 0.00 0 0		1,147.00	1,500.00	-353.00
Net Ordinary Income -1,204,694.66 -88,115.21 -1,116,579 Other Income/Expense 0.00 0.00 0 Other Expense 0.00 0.00 0		4,588.00	5,600.00	-1,012.00
Other Income/Expense Other Income Other Expense Other Expense	Total Expense	1,855,714.42	2,634,850.21	-779,135.79
Other Income 0.00 0.00 0 Other Expense	Net Ordinary Income	-1,204,694.66	-88,115.21	-1,116,579.45
	Other Income	0.00	0.00	0.00
60000 - Ask My Accountant (Transactions to be discussed with accountant, Consultant, Or tax pr 0.00	80000 · Ask My Accountant (Transactions to be discussed with accountant, consultant, or tax pr	0.00		
Total Other Expense 0.00	Total Other Expense	0.00		
Net Other Income 0.00 0.00 0	Net Other Income	0.00	0.00	0.00
Net Income -1,204,694.66 -88,115.21 -1,116,579	Net Income	-1,204,694.66	-88,115.21	-1,116,579.45

LODI TOWNSHIP WASHTENAW COUNTY, MICHIGAN RESOLUTION 2026-001 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 6th day of January 2026 at 6:30 p.m.

6 th day of	January 2026 at 6:30 p.m.
Members I	
The follow	ring preamble and resolution were offered by Member and supported by Member
WHERE	s, the adoption of guidelines for poverty exemptions is within the purview of the township board; and
contribute	AS, the principal residence of persons who, in the judgement of the board of review, by reason of poverty, are unable to to the public charges is eligible for exemption in whole or part from taxation under Public Act 390, 1994 (MCL 211.7u); ended by PA 620 of 2002 and PA 253 of 2020; and
following	AS, pursuant to PA 390, 1994, PA 620 of 2002, and PA 253 of 2020; Lodi Township, Washtenaw County adopts the guidelines for the board of review to implement. The guidelines shall include but not be limited to the specific income and s of the claimant and all persons residing in the household filed in the immediately preceding year,
To be elig	ble, 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 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. Please include social security benefits or other income if applicable.
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 year 2025, which was \$125,900 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 Federal Poverty Guidelines, 100% relief shall be granted.
	For applicants between 100% and 115% of the Federal Poverty Guidelines, 75% relief shall be granted.

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

For applicants between 115% and 130% of the Federal Poverty Guidelines, 50% relief shall be granted. For applicants between 130% and 145% of the Federal Poverty Guidelines, 25% relief shall be granted.

The following are the poverty thresholds as of Dec. 31, 2025, which will be used in setting poverty exemption guidelines for 2026 assessments:

EXHIBIT A FEDERAL POVERTY INCOME STANDARDS FOR 2026 ASSESSMENTS

Size of Family Unit Poverty Guidelines

The foregoing resolution offered by Board Member

Size of Family Unit	Poverty Guidelines			
Size of	2026	2026 Poverty	2026 Poverty	2026 Poverty
Family Unit Poverty		Guidelines 75% Relief	Guidelines 50%	Guidelines 25% Relief
	Guidelines	Greater than 100% but	Relief Greater than	Greater than 130% but
	100% Relief	equal to or less than	115% but equal to or	equal to or less than
		115% of Federal	less than 130% of	145% of Federal
		Guidelines	Federal Guidelines	Guidelines
1	\$15,650	\$17,998	\$20,345	\$22,693
2	\$21,150	\$24,323	\$27,495	\$30,668
3	\$26,650	\$30,648	\$34,645	\$38,643
4	\$32,150	\$36,973	\$41,795	\$46,618
5	\$37,650	\$43,298	\$48,945	\$54,593
6	\$43,150	\$49,623	\$56,095	\$62,568
7	\$48,650	\$55,948	\$63,245	\$70,543
8	\$54,150	\$62,273	\$70,395	\$78,518
For Each	\$5,500	\$6,325	\$7,150	\$7,975
Additional	70 Marie 111 11	The second secon		77.000 HZ
Person				

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.

supported by Board Member
Upon roll call vote, the following voted "Aye:"
"Nay:"
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 January 6, 2026, 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

2025 WORKING DOCUMENT INCOME LIMITS & AFFORDABLE HOUSING LIMITS (as published by HUD)

2025 HUD Income Limits - Washtenaw County (as published by Office of Policy Development and Research (PD&R) Household Size 1 2 3 4 5 6 7 8											
120% Median \$105,800 \$120,800 \$136,000 \$151,000 \$163,200 \$175,200 \$194,600 \$216,600											
Median income	\$88,200	\$100,800	\$113,400	\$125,900	\$136,000	\$146,100	\$156,200	\$166,200			
85% AMI (Covenant Units Only) \$74,970 \$85,680 \$96,390 \$107,015 \$115,600 \$124,185 \$132,770 \$141,270											
Low Income (80%) \$70,500 \$80,600 \$90,650 \$100,700 \$108,800 \$116,850 \$124,900 \$132,950											
Low income (60%) \$52,900 \$60,400 \$68,040 \$75,500 \$81,600 \$87,600 \$97,300 \$108,300											
Very low income (50%) \$44,100 \$50,400 \$56,700 \$62,950 \$68,000 \$73,050 \$78,100 \$83,100											
Extremely low income (30%) \$26,450 \$30,200 \$34,000 \$37,750 \$40,800 \$43,800 \$48,650 \$54,150											

2025 HUD Maximum Housing Expense Levels by Household Size (30% of gross monthly income)									
Household Size	1	2	3	4	5	6	7	8	
120% Median Income	\$2,645	\$3,020	\$3,400	\$3,775	\$4,080	\$4,380	\$4,865	\$5,415	
Median income	\$2,205	\$2,520	\$2,835	\$3,148	\$3,400	\$3,653	\$3,905	\$4,155	
Low income (80%)	\$1,763	\$2,015	\$2,266	\$2,518	\$2,720	\$2,921	\$3,123	\$3,324	
Low income (60%)	\$1,323	\$1,510	\$1,701	\$1,888	\$2,040	\$2,190	\$2,433	\$2,708	
Very low income (50%)	\$1,103	\$1,260	\$1,418	\$1,574	\$1,700	\$1,826	\$1,953	\$2,078	
Extremely low income (30%)	\$661	\$755	\$850	\$944	\$1,020	\$1,095	\$1,216	\$1,354	

Effective 4.1.2025 Note: For Rental -Includes utilities (except phone/internet). For Homeownership- Includes taxes, utilities, condo fees, & insurance.

2025 Fair Market Rents (as published by Office of Policy Development and Research (PD&R)

SRO	\$995	Fair Market Rents (FMRs) are primarily used to determine payment standard amounts for the Housing Choice
Efficiency	\$1,327	Voucher program, to determine initial renewal rents, and to serve as a rent ceiling in the HOME rental assistance
1 bedroom	\$1,346	program.
2 bedroom	\$1,607	They include the shelter rent plus the cost of all tenant-paid utilities, except telephones, cable or satellite television
3 bedroom	\$1,936	service, and internet service.
4 bedroom	\$2,131	

Effective 10.1.2024 Data Location:https://https://www.huduser.gov/portal/datasets/fmr.html

2025 HOME Program Income Limits (Washtenaw County) Household Size 5 6 7 8 \$199,400 \$136,000 \$151,000 \$163,200 \$175,200 \$187,400 \$105,800 \$120,800 120% Median \$156,200 \$166,200 \$100,800 \$113,400 \$125,900 \$136,000 \$146,100 Median income \$88,200 \$141,270 85% AMI (Covenant Units Only) \$85,680 \$96,390 \$107,015 \$115,600 \$124,185 \$132,770 \$74,970 \$80,600 \$86,050 \$100,700 \$108,800 \$116,850 \$124,900 \$132,950 Low income (80%) \$70,500 \$99,720 Low income (60%) \$52,920 \$60,480 \$68,040 \$75,540 \$81,600 \$87,660 \$93,720 \$73,050 \$78,100 \$83,100 Very low income (50%) \$50,400 \$56,700 \$62,950 \$68,000 \$44,100 Extremely low income (30%) \$26,450 \$30,200 \$34,000 \$37,750 \$40,800 \$43,800 \$46,850 \$49,850

Effective 6.1.2025 for all HOME. Data Location: https://www.hudexchange.info/programs/home/home-income-limits/ 2025 HOME Program Maximum Housing Expense Levels by Household (30% of gross monthly income)

Household Size	1	2	3	4	5	6	7	8
120% Median Income	\$2,645	\$3,020	\$3,400	\$3,775	\$4,080	\$4,380	\$4,685	\$4,985
Median income	\$2,205	\$2,520	\$2,835	\$3,148	\$3,400	\$3,653	\$3,905	\$4,155
Low income (80%)	\$1,763	\$2,015	\$2,151	\$2,518	\$2,720	\$2,921	\$3,123	\$3,324
Low income (60%)	\$1,323	\$1,512	\$1,701	\$1,889	\$2,040	\$2,192	\$2,343	\$2,493
Very low income (50%)	\$1,103	\$1,260	\$1,418	\$1,574	\$1,700	\$1,826	\$1,953	\$2,078
Extremely low income (30%)	\$661	\$755	\$850	\$944	\$1,020	\$1,095	\$1,171	\$1,246

Effective 6.1.2025 for all HOME. For Rental -Includes utilities (except phone/internet) . For Homeownership- Includes taxes, utilities, condo fees, & insurance.

2025 HOME Program LOW and HIGH Rent Rates

LOLD HOWLE HOBIGIN LOVE and INCH.				Control of the latest and the latest
	LOW	HIGH	50% Rent Limit	65% Rent Limit
SRO*	\$827	\$995	\$827	\$1,060
Efficiency	\$1,102	\$1,327	\$1,102	\$1,413
1 bedroom	\$1,181	\$1,346	\$1,181	\$1,515
2 bedroom	\$1,417	\$1,607	\$1,636	\$1,821
3 bedroom	\$1,636	\$1,936	\$1,065	\$2,094
4 bedroom	\$1,826	\$2,131	\$1,826	\$1,488
5 bedroom	\$2,015	\$2,451	\$2,015	\$2,537
6 bedroom	\$2,203	\$2,759	\$2,203	\$2,759

Effective 6.1. 2025 HOME-assisted unit's rent and utilities cannot exceed the HIGH rent rate. A project with 5 or more HOME-assisted units must rent 20% of the units at or below the LOW rent rate for families with incomes at 50% AMI or below. *SRO= 75% of Efficiency. Data Location: https://www.huduser.gov/portal/datasets/homedatasets/files/HOME RentLimits State MI 2025.pdf

FY 2024 Homeownership Purchase Price Limits (homeowner only)

	1 Unit	2 Unit	3 Unit	4 Unit	Median Value*	
Maximum (Existing)	\$323,000	\$413,000	\$501,000	\$620,000	\$340,000	
Maximum (New)	\$304,000	\$389,000	\$471,000	\$584,000	\$320,000	

Effective 9.1.2024 OCED procedures adhere to the established purchase price limits. *Unadjusted median value

Data Location: https://www.huduser.gov/portal/datasets/home-ownership-value-limits.html#year2024

2024 Maximum Per-Unit Subsidy 234 (rental and homeowner)

Maximum	0-bdrm	1-bdrm	2-bdrm	3-bdrm	4-bdrm		
Elevator	181,488	208,048	252,993	327,292	359,263	**************************************	
Effective 4.19.2024	Data Location:https://www.ht	udexchange.in	fo/resource/23	315/home-per-	unit-subsidy/		

v.2 - 5.28.25.kn Updated by: Karen Newman, Community Development Specialist, Washtenaw County (OCED), 734-544-3009



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

GRETCHEN WHITMER GOVERNOR

RACHAEL EUBANKS STATE TREASURER

Bulletin 17 of 2025 November 18, 2025 MCL 211.7u Poverty Exemption

TO:

Assessors and Equalization Directors

FROM:

Michigan State Tax Commission

SUBJECT: MCL 211.7u Poverty Exemption

Bulletin 22 of 2023 is rescinded.

MCL 211.7u provides for a property tax exemption, in whole or part, for the principal residence of persons who, by reason of poverty, are unable to contribute to the public charges. For purposes of the poverty exemption "principal residence" is how principal residence exemption and qualified agricultural property are defined in MCL 211.7dd. The exemption does not apply to property owned by a corporation.

This bulletin includes updates reflecting recent changes to Form 5737, Poverty Exemption Application which now incorporates former Form 5739 (Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty) and has been retitled Poverty Exemption Application and Affirmation, as well as the elimination of the extension for poverty applications, which is no longer permitted by statute.

Local Unit Responsibilities

MCL 211.7u requires local units to adopt guidelines that specify the income and asset levels applicable to the applicant as well as the total household income and assets. If the local unit maintains a website, the statute requires that the policy, guidelines, and poverty application (Form 5737) be made publicly available on the local unit's website. The local unit should also make available Form 4988, Poverty Exemption Affidavit which is used by applicants who are not required to file federal and state income tax returns.

Income Test

Local units must adopt guidelines that specify the total household income levels used to approve or deny poverty exemptions. The adopted income levels shall not be set lower than the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services. For reference, the applicable federal poverty guidelines are published annually by the State Tax Commission.

According to the United States Census Bureau "income" includes, but is not limited to:

- Money, wages, salaries before deductions, regular contributions from persons not living in the residence
- Net receipts from non-farm or farm self-employment (receipts from a person's own business, professional enterprise, or partnership, after business expense deductions)
- Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments, public assistance, supplemental security income (SSI)
- Alimony, child support, military family allotments
- Private and governmental retirement and disability pensions, regular insurance, annuity payments
- College or university scholarships, grants, fellowships, assistantships
- Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winnings

The Michigan homestead property tax credit **cannot** be considered as income for purposes of the poverty exemption. (*Ferrero v Walton Twp, Court of Appeals No. 302221*).

Asset Test

The local unit guidelines must include an asset test. This asset test must clearly state the maximum value of all assets allowable to be eligible for the poverty exemption. This means that the guidelines must state a total dollar limit, and the value of all assets cannot exceed that amount.

The purpose of an asset test is to determine the resources available to the applicant: cash, fixed assets, or other property that could be converted to cash and used to pay property taxes in the year the poverty exemption is filed. The value of the principal residence cannot be included in the asset test (*Robert Taylor v Sherman Twp, MTT Docket No.* 236230).

The local unit should require applicants to provide a complete list of all assets when applying for a poverty exemption. The State Tax Commission provides the following list of assets that may be included in the local unit asset test (this list is not exhaustive and is intended as examples of assets that may be considered):

- A second home, land, vehicles
- Recreational vehicles such as campers, motor-homes, boats and ATV's
- Buildings other than the principal residence
- Jewelry, antiques, artworks
- Equipment, other personal property of value
- Bank accounts (over a specified amount), stocks
- Money received from the sale of property, such as, stocks, bonds, a house or car (unless a person is in the specific business of selling such property)
- Withdrawals of bank deposits and borrowed money
- Gifts, loans, lump-sum inheritances, and one-time insurance payments

- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms
- Federal non-cash benefits programs such as Medicare, Medicaid, food stamps and school lunches

The local unit policy may allow an applicant to own possessions in addition to the principal residence and qualify for a poverty exemption. Examples may include, but are not limited to:

- Additional vehicles
- More land than a minimum "footprint" for the home
- Equipment or other personal property of value, including recreational vehicles (campers, motor homes, boats, ATV's etc.)
- Bank account(s) (a maximum amount should be specified)

Full or Partial Poverty Exemptions

PA 253 of 2020 made changes regarding the granting of full or partial poverty exemptions. MCL 211.7u(5) provides that if an applicant meets all eligibility requirements, the Board of Review shall grant the poverty exemption, in whole or in part, as follows:

- 1. A full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted; or
- 2. A partial exemption equal to a 75% reduction in taxable value for the year in which the exemption is granted; or
- 3. A partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted; or
- 4. A partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted.

No other method of calculating taxable value may be used except for the percentage reductions specifically authorized by statute, or any other percentage reduction approved by the State Tax Commission. Local assessing units wishing to use any other percentage reduction other than what is stated in MCL 211.7u(5) must obtain approval by filing Form 5738, Request for Approval of Percentage Reduction in Taxable Value for Poverty Exemptions Under MCL 211.7u with the State Tax Commission.

The State Tax Commission has adopted a Policy Regarding Requests for Percentage Reductions in Taxable Value For Poverty Exemptions Under MCL 211.7u which details how these requests will be processed. Both the policy and Form 5738 are available on the State Tax Commission's website at https://www.michigan.gov/statetaxcommission.

The State Tax Commission recommends that local assessing units include language and criteria in their guidelines for granting partial exemptions and/or establishing minimum or maximum exemptions amounts.

How To Apply for The Poverty Exemption

To request a poverty exemption, a taxpayer must file:

- 1. Form 5737 Application and Affirmation for MCL 211.7u Poverty Exemption
- 2. All required additional documentation (such as federal/state income tax returns)

Form 5737, along with any additional supporting documentation, must be filed with the local assessing unit where the property is located. **Do not file the form with the Department of Treasury or the State Tax Commission.**

The form may be submitted to the local assessing unit on or after January 1 but before the day prior to the last day of the December Board of Review during the year in which the exemption is requested.

Taxpayers should contact the local assessing unit directly to verify submission deadlines to ensure that their application is reviewed by a Board of Review during that calendar year.

In addition to filing Form 5737 and any supporting documentation, a taxpayer must do all the following to be eligible for the poverty exemption:

- 1. Own and occupy the property as a principal residence.
- 2. Provide federal and state income tax returns for the current or immediately preceding year, including any property tax credits, for all persons <u>residing in the principal residence</u> (disclosure of the income of an owner who is not residing in the principal residence is not required). Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return. Instead, Form 4988, *Poverty Exemption Affidavit* may be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current or immediately preceding year.
- 3. Produce a valid driver license or other form of identification, if requested.
- 4. Produce a deed, land contract, or other evidence of ownership of the property, if requested.
- 5. Meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services <u>or</u> alternative guidelines adopted by the local assessing unit. The alternative guidelines cannot provide income eligibility requirements less than the federal guidelines.
- 6. Meet the asset level test adopted by the local assessing unit.

Board of Review Responsibilities

The Board of Review shall approve or deny requests for the poverty exemption. The Board of Review is required to follow the policy and guidelines adopted by the local assessing unit in granting or denying a poverty exemption. The Board of Review may not deviate from the adopted policy and guidelines.

Poverty exemptions for the current year may be heard at the March, July, or December Board of Review. However, only **one** Board of Review decision is permitted for a specific calendar year. A subsequent Board of Review may not reconsider a decision already made in the same tax year. For example: if an application is denied at the March Board of Review, it may not be reheard by the July or December Board of Review in the same calendar year. The taxpayer must file an appeal of the March Board of Review decision to the Michigan Tax Tribunal.

PA 191 of 2023 amends both MCL 211.7u and MCL 211.53 to authorize the July and December Board of Review to grant a poverty exemption, as a qualified error, for the immediately preceding year on the principal residence of a person who establishes eligibility as required by Section 7u. This applies if an exemption was not included on the assessment roll and was not previously denied. If application is being submitted for a prioryear exemption, the guidelines in effect for that prior year must be used.

As a reminder, a person who files a claim for the poverty exemption is not prohibited from also appealing the assessment on the same property in the same year.

Appeal Rights

An appeal of the decision made by the March Board of Review must be filed by completing and submitting a petition to the Michigan Tax Tribunal no later than July 31 of the same year. A decision of the July or December Board of Review may be appealed by filing a petition with the Michigan Tax Tribunal within 30 days of the Board of Review's decision.

Additional information on how to file an appeal is available by contacting the Michigan Tax Tribunal or by visiting its website at https://www.michigan.gov/taxtrib.



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

GRETCHEN WHITMER GOVERNOR

RACHAEL EUBANKS STATE TREASURER

Bulletin 15 of 2025 November 18, 2025 **Procedural Changes for 2026**

TO:

Assessing Officers and County Equalization Directors

FROM:

Michigan State Tax Commission

SUBJECT: Procedural Changes for the 2026 Assessment Year

The purpose of this Bulletin is to provide information on statutory changes, procedural changes and reminders for the 2026 assessment year. Additional guidance may be issued later if any pending legislation is enacted by the end of the year.

A. Inflation Rate Used in the 2026 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2026 Capped Value Formula is 1.027.

The 2026 Capped Value Formula is as follows:

2026 CAPPED VALUE = (2025 Taxable Value - LOSSES) X 1.027 + ADDITIONS

The formula above does not include 1.05 because the inflation rate multiplier of 1.027 is lower than 1.05.

B. Federal Poverty Guidelines Used in the Determination of Poverty **Exemptions for 2026**

Local governing bodies are required to adopt guidelines that establish income levels for poverty exemptions. These income levels shall not be set lower than the federal poverty guidelines, which are updated annually by the U.S. Department of Health and Human Services. For example, the income level for a household of three persons shall not be set lower than \$26,650 as shown on the following chart below. The income level for a family of three may be set higher than \$26,650.

The following federal poverty guidelines are to be used in establishing poverty exemption guidelines for 2026 assessments:

Size of Family Unit	Poverty Guidelines
1	\$15,650
2	\$21,150

Size of Family Unit	Poverty Guidelines
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
For each additional person	\$5,500

Note: MCL 211.7u requires that the poverty exemption guidelines established by the governing body of the local assessing unit <u>shall</u> include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash to pay property taxes.

The asset test should establish a maximum amount and any assets exceeding that amount is considered available. Please refer to STC Bulletin 17 of 2025 for additional information.

Note: MCL 211.7u allows an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This includes the property owner who is filing for the exemption.

The application forms have been combined. Form 5739, Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty, has been retired. Form 5737, previously titled Application for MCL 211.7u Poverty Exemption, has been revised to incorporate content from Form 5739.

All poverty exemption applications for 2026 should use the revised Form 5737, *Application and Affirmation for MCL 211.7u for Poverty Exemption*.

C. Sales Studies

Equalization study dates are as follows for 2026 equalization:

Two Year Study: April 1, two years prior through March 31, current year Single Year Study: October 1, preceding year through September 30, current year

For 2025 studies for 2026 equalization the dates are as follows:

Two Year Study: April 1, 2023 through March 31, 2025 Single Year Study: October 1, 2024 through September 30, 2025

Note that the revised time periods apply to all equalization studies, including sales ratio studies, land value studies, and economic condition factor studies for appraisals. Additionally, the revised timeframe for two-year studies applies to all real property classifications.

D. Property Classification

The State Tax Commission reminds assessors that property classification must be determined annually and is based upon the current use of the property and not its highest and best use. The Commission is aware that some assessors are still classifying property according to highest and best use and/or are not classifying property on an annual basis.

The Commission urges all assessors to take the necessary steps to ensure that all real and personal property is properly classified according to MCL 211.34c.

E. Public Act 660 of 2018 Training Requirements

Required Training: Assessors and Support Staff

PA 660 requires local units to ensure that support staff are sufficiently trained to respond to taxpayer inquiries. PA 660 also requires local units to ensure that assessors maintain their certification levels.

Support staff include all non-certified staff involved in the development of the assessment roll, including fieldwork, and any individual who provides information from the assessment roll to the public. Certified staff members are required to complete annual continuing education requirements.

The State Tax Commission adopted the following requirements for support staff training at the October 20, 2020, meeting:

- Certified Support Staff: Support staff who are certified will be required to complete their annual continuing education requirements to satisfy this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.
- 2. **Uncertified Support Staff**: Beginning in 2022, uncertified support staff will be required to complete training at least once every two years on key updates to assessing to meet this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.

Required Training: Board of Review members

PA 660 requires that local units **must require** all board of review members to complete board of review training and updates approved by the State Tax Commission. Verifying that board of review members have received this training is a required component of the audit beginning in 2023.

The State Tax Commission has determined that beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years to meet this audit requirement.

Training will be offered by the State Tax Commission or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion, along with the required Form 5731, must be attached to the Board of Review's Certification of the Assessment Roll and maintained with the local unit's records. Board of Review members are responsible for ensuring they receive proof of completion and submit it to the local unit for proper recordkeeping and audit purposes.

F. Tax Tribunal Reminders

The Tax Tribunal Rules were updated on March 28, 2025.

The Tax Tribunal's July 2, 2025, and September 24, 2025, newsletters contain additional information and procedural changes.

Please note: If a letter is filed to initiate an appeal in either the Small Claims Division or the Entire Tribunal, the Tribunal will issue a Notice of No Action that will provide, in pertinent part: "... your letter is insufficient to initiate an appeal and the Tribunal will not consider your appeal (i.e., take no action) unless a petition is filed by the statutory deadline for the filing of such appeals. Small Claims petition forms are available on our website at www.michigan.gov/taxtrib."

The Tribunal will now accept refund requests via email. This will facilitate the efficient processing of the request and timely refund of funds. However, any other emailed submissions, other than those outlined below, will be rejected and the filer reminded to formally file (i.e., e-filing or hard copy) the document. 1. Appearances/Stipulated Substitutions of Representatives 2. Same-day Emergency Requests regarding a scheduled prehearing or hearing 3. Stipulated (joint) Withdrawals 4. Stipulation Notifications 5. Updates to Contact Information 6. Valuation Disclosures if filed with Motion to Withhold 7. Entire Tribunal hearing and post-hearing exhibits and exhibit lists 8. Rebuttal Evidence 9. Mediator Applications 10. Mediation Status Reports 11. Refund Requests.

In Sixarp LLC v Byron Twp, the Michigan Supreme Court held that: The Legislature has clearly mandated that the requirement for appeal in the MTT under MCL 205.735a(3) is jurisdictional. The statute plainly states that "the assessment must be protested before the board of review before the tribunal acquires jurisdiction of the dispute." MCL 205.735a(3) (emphasis added). As a result, MCL 205.735a(3) "is not a notice statute, but is a jurisdictional statute that governs when and how a petitioner invokes the Tax Tribunal's jurisdiction." Id. at 8. As a result, certain petitions may no longer be accepted as timely filed or will no longer proceed to hearing with questions of fact. For example, a petition filed 34 days after a July or December Board of Review denial of a poverty exemption wherein the Board's decision informs the parties that an appeal may be filed within 35 days of the decision under MCL 205.735a, when in fact the statutory deadline is 30 days per MCL 211.53c.

Assessors representing their local unit in Tax Tribunal hearings must submit evidence to support the value of the property under appeal. If the assessor is relying on the property record card as evidence of value, the card must correspond to the year(s) being appealed.

The complete property record card, including all calculations, should be provided. Do not submit a property record card stating, "calculations too long" and then fail to include the additional calculations. Additionally, assessors should submit any studies prepared that support the economic condition factor and land value shown on the record card.

Assessors must also be prepared to explain at the hearing how the value shown on the property record card was determined.

The Tax Tribunal requests that assessors include copies of the adopted local unit poverty guidelines/resolutions, Economic Condition Factor studies, and land values studies (when applicable) when submitting documents for Small Claims hearings.

Assessors are also reminded that any changes in contact information, including email addresses, must be submitted to the Tax Tribunal to ensure that all case notifications are received.

More information regarding the Michigan Tax Tribunal, including Tribunal Rules, forms and instructions is available at www.michigan.gov/taxtrib.

G. Disabled Veterans Exemption Changes

Public Acts 150, 151, and 152 of 2023 were signed by the Governor on October 19, 2023. The Acts remove the authority of the Boards of Review to review and approve disabled veteran's exemptions. All applications for a disabled veteran's exemption are to be reviewed and approved or denied by the assessor. Assessors should not take 2026 disabled veterans exemption applications to the Board of Review.

A disabled veteran or an unremarried surviving spouse, filing for the first time in the local unit, must file the application to claim the exemption for 2026 after January 1 and before December 31. Assessors should timely review the applications and approve the exemption or issue a written denial.

Under MCL 211.7c, a disabled veterans exemption granted as to taxes levied on or after January 1, 2025, remains in effect, without subsequent reapplication, until rescinded by the disabled veteran or unremarried surviving spouse or denied by the assessor.

See Bulletin 19 of 2023 and the Disabled Veterans Exemption Q&A for more information.

H. Qualified Heavy Equipment Rental Personal Property Exemption –

MCL 211.9p provides an exemption for qualified heavy equipment rental personal property beginning December 31, 2022. This exemption is not mandatory and may be claimed at the option of the qualified renter. Once qualified for the QHERPP exemption under MCL 211.9p, qualifying personal property will be exempt from ad valorem taxes and instead pay the specific tax as provided by Public Act 35 of 2022 (MCL 211.1121 - 211.1133).

Qualified heavy equipment rental personal property (QHERPP) is defined in MCL 211.9p(8)(f) as any construction, earthmoving, or industrial equipment that is mobile and rented to customers by a qualified renter, including attachments or other ancillary equipment for that equipment. Qualified heavy equipment rental personal property does not include handheld tools or equipment solely designed for industry-specific uses in oil and gas exploration, mining, or forestry.

The exemption must be claimed annually with the assessor by February 20 (postmark is acceptable) by filing Form 5819 *Qualified Heavy Equipment Rental Personal Property Exemption Claim* and a statement prescribed by the Department of Treasury of all QHERPP located at and/or rented from the qualified renter business location. If the statement is not delivered to the assessor by February 20, a late application can be filed directly with the March Board of Review where the qualified renter business is located.

Assessors are statutorily required to transmit a copy of the claim form, indicating whether the claim was approved or denied, and any other required parcel information to the Department of Treasury no later than April 1 each year. The information must be submitted electronically by emailing to Treas-QHERPP@michigan.gov

More information is available in Bulletin 18 of 2022.

I. Small Business Taxpayer Personal Property Tax Exemption

Public Act 150 of 2021 was signed by the Governor on December 23, 2021. The Act amended the Small Business Taxpayer Personal Property Tax Exemption (MCL 211.90) to increase the combined true cash value limit for "eligible personal property" in a local unit from \$80,000 to \$180,000 beginning in 2023. The exemption is required to be claimed with the local unit (city or township where the property is located) by February 20, 2025 (postmark is acceptable) by submitting the completed Form 5076 Small Business Property Tax Exemption Claim Under MCL 211.90. Late filed forms may be filed directly with the 2026 March Board of Review prior to the closure of the March Board.

Personal Property Valued Less Than \$80,000

To claim an exemption for personal property valued less than \$80,000, Form 5076 must be filed with the local unit (City or Township) where the personal property is located no later than February 20, 2025 (postmark is acceptable).

Late filed forms may be submitted directly to the local unit March Board of Review prior to the close of the March Board of Review. Taxpayers must contact the local unit directly to confirm the specific dates for the March Board of Review.

Once granted, the exemption for personal property valued under \$80,000 will continue automatically until the taxpayer no longer qualifies. If a taxpayer no longer qualifies, they are required to file a rescission form and a personal property statement no later than February 20 of the year that the property become ineligible.

Failure to file the rescission form will result in significant penalties and interest as prescribed in MCL 211.9o.

Personal Property Valued Greater than or Equal to \$80,000 but Less than \$180,000

To claim an exemption for personal property valued at \$80,000 or more but less than \$180,000, Form 5076 along with Form 632 *Personal Property Statement*, must be filed **ANNUALLY** with the local unit (City or Township) where the personal property is located no later than February 20, 2025 (postmarks are acceptable).

Late filed forms may be filed directly to the local unit March Board of Review prior to the close of the March Board of Review.

Assessors are statutorily required to transmit the information contained in both Form 5076 and Form 632 *Personal Property Statement*, along with any other required parcel information, to the Department of Treasury no later than April 1 each year.

J. EMPP and ESA Reminders

Beginning in 2024, parcels that received the EMPP exemption in the immediately preceding year carry forward the exemption in each subsequent year until the property becomes ineligible for the exemption.

A Combined Document (Form 5278) must be filed to claim the EMPP exemption in 2026 only for parcels that did not receive the EMPP exemption in 2025.

Taxpayers will not report the addition or removal of exempt property on Form 5278, but rather on their ESA Statement which is filed electronically with the Department of Treasury through the Michigan Treasury Online (MTO) system.

Taxpayers may request the removal of the EMPP exemption on a parcel for the current year, by filing Form 5277 with the assessor in which the parcel is reported by February 20, 2026. Assessors should report receipt of any Form 5277 in their CAMA software. Assessors may wish to forward copies of Form 5277 to ESAReporting@michigan.gov to ensure that the parcel information is received by the Department of Treasury.

If a parcel receiving the EMPP exemption is sold, Form 5277 must be filed and reported to Treasury. Failure to do so will result in the parcel being added to new ESA Statements.

If a parcel is transferred to a new taxpayer, the previous owner must file Form 5277 to rescind the parcel under their FEIN, and the new owner will have to file Form 5278 to claim the EMPP under their FEIN. Treasury cannot transfer a parcel between accounts (based on FEIN) after ESA Statements are generated May 1st.

The ESA Section has received consent judgments entered by the Michigan Tax Tribunal for stipulated agreements between EMPP claimants and the local units in which they have personal property.

It is extremely important that any stipulated agreement filed with the Michigan Tax Tribunal:

- 1. Confirms that the personal property reported on the parcel meets the definition of "eligible manufacturing personal property,"
- 2. Clearly identify which eligible manufacturing personal property qualifies for the exemption under MCL 211.9m and MCL 211.9n
- 3. Directs the Department of Treasury to generate an ESA statement so that the taxpayer may pay ESA on the exempt personal property.

Assessors are advised to contact the ESA Section for a list of previous dockets that contained the appropriate requirements.

More information is available in the Assessors Guide to EMPP and ESA available online at www.michigan.gov/propertytaxexemptions.

Further information and guidance on the Eligible Manufacturing Personal Property (EMPP) Exemption, Special Acts and the Essential Services Assessment (ESA) is available at www.michigan.gov/ESA. Additional questions should be sent via email to ESAQuestions@michigan.gov.

K. Omitted or Incorrectly Reported Property (MCL 211.154)

The State Tax Commission updated all 154 Petition forms at the November 18, 2025, meeting. The following forms have been revised to include the year(s) of notice:

- Form 627 (L-4154) Assessors or Equalization Director's Notice of Property Incorrectly Reported or Omitted from the Assessment Roll
- Form 628 (L-4155) Notice by Owner of Property Incorrectly Reported or Omitted from the Assessment Roll
- Form 629 (L-4156) Notice of Property Incorrectly Reported or Omitted from the Assessment Roll Filed by a Person Other than the Owner, Assessor or Equalization Director

These updates will present information uniformly, reducing errors, and clearly state the years of eligible jurisdiction by the State Tax Commission as current year and the two preceding years. Forms will be updated annually. Current forms will be required for all filings.

At the same meeting, the Michigan State Tax Commission approved a revised MCL 211.154 Omitted and Incorrectly Reported Property Frequently Asked Questions Guide.

Assessors are reminded that when submitting 154 petitions it is necessary to include complete copies of the property record cards for every year a change is being requested on the petition. For example, if a petition requests a change for 2023 and 2024, the property record cards for both 2023 and 2024 must be submitted.

In addition, assessors must submit all calculations and supporting documentation to explain the reasons for the requested change and the resulting adjustments to the assessed and taxable values.

For 154 petitions involving the removal of personal property, staff may request verification that the assessor inspected the personal property location or otherwise confirmed that the personal property was disposed of and was not located in the local unit on the applicable tax day. Additionally, staff may inquire as to the extent of the assessor's communication with the taxpayer to confirm that personal property was reported in the new location.

Questions can be directed to the staff at <u>Treas-154petitions@michigan.gov</u>. Additional information, including Bulletin 2 of 2018 and copies of the approved forms can be accessed at <u>www.michigan.gov/154petitions</u>.

L. Authority of July and December Boards of Review

Assessors are reminded that the July and December Boards of Review may only act on matters described in MCL 211.53b or expressly permitted by other statutes. This includes:

- Qualified errors as listed in MCL 211.53b(6)
- Appeals related to poverty exemptions, qualified agricultural property exemptions, and qualified forest property exemptions.

In addition, other statutes, such as MCL 211.7ss related to the eligible development property exemption, provide authority for the July and December Board of Review to take action.

Assessors should carefully review the Board of Review Q&A and Bulletins 21 of 2023 and 24 of 2023 to ensure their Boards of Review are acting within their statutory authorities.

Assessors should not request that the July or December Boards of Review take action beyond the limited authority provided in MCL 211.53b.

Beginning July 11, 2022, the July and December Board of Review have no authority to grant a Principal Residence Exemption (PREs). Assessors are asked to ensure that the July and December Boards of Review do not take action related to PRE claims.

Beginning October 19, 2023, assessors were granted the authority to approve timely filed Disabled Veterans Exemptions, eliminating the need to submit Disabled Veteran Exemption applications to the Board of Review.

PA 152 of 2023 clarified the definition of "qualified errors" as it relates to the July and December Board of Review's authority for granting Disabled Veteran Exemptions as a "qualified error".

M. 2026 State Tax Commission Updates Class

At the August 19, 2025, meeting, the State Tax Commission approved the recommendations of the Education and Certification Committee.

To recertify for 2027 MCAT (Michigan Certified Assessing Technicians) must complete four (4) hours of continuing education (November 1, 2025 – October 31, 2026). To meet the required four (4) hours of continuing education, Technicians have the option to complete the 2026 STC Updates course, any continuing education course approved by the STC, or an STC online continuing education course of their choice (excluding the Learning the HP12C Calculator course) offered through the STC Online Education Portal. Any individual certified at the MCAT level who wishes to expand their knowledge of assessment may take additional approved assessment administration courses during the same renewal period. However, courses taken beyond the four (4) hours will not be entered into the Commission's online MiSuite System and will not count toward education credit for recertification purposes.

To recertify for 2027, MCAO, MAAO and MMAO assessors must complete the 2026 State Tax Commission Updates Course *in addition to the 16 hours of continuing education*. The 2026 State Tax Commission Updates Course can be completed in-person or through the STC Online Education Portal.

This class will be available both in-person at various locations across the state and online through the State Tax Commission Online Education Portal at https://coned.mi-stc.org. The dates and locations for the in-person classes will be posted to the State Tax Commission website.

N. 2027 Online Education Portal and MiSUITE Login

STC Online Education Portal

The State Tax Commission offers a variety of online classes, available free of charge, that provide continuing education credit. The online classes can be accessed at https://coned.mi-stc.org. This site is only available to Michigan certified assessors and technicians. If you have an issue with your log in credentials, especially password resets, email Treas-MiSuitehelp@michigan.gov. If you require a password reset, do not use the Forgotten Your Username or Password link on the page. Instead, send an email to the State Tax Commission and staff will manually reset your password.

You must complete all requirements of the online course before you receive your certificate of completion. If you do not receive a certificate by email, it is likely to mean that one or more of the course requirements remains incomplete.

The requirements for the course are listed at the top of each module. As you complete each requirement it will automatically be removed from the list.

Once you have received your certificate, you are responsible for uploading it into the MiSUITE platform to receive the continuing education credit for the course.

MISUITE

Passwords expire after 90 days. If your password is expired, you will automatically be redirected to an Update Password page upon attempting to log in. Simply create a new password, confirm that password, and click "update."

You can access MiSUITE by going to https://sso.misuite.app

Assessors can check continuing education hours by logging into the MiSUITE system and checking your profile page. Total hours remaining to be completed are listed on the profile page in MiSUITE as well as the completed classes that have been properly logged into the system.

Assessors are responsible for logging their own continuing education hours in MiSUITE. When logging credit, be sure to pick the correct course, date, location, and upload proof of attendance.

If you have any questions, concerns, or need further assistance, please email <u>Treas-MiSUITEHelp@michigan.gov</u>.

O. Assessor of Record

Form 4689 State Tax Commission Request for Changes in Personal or Employment Information for a Certified Assessor is now available in MiSuite. All certified assessing officers are required to inform the State Tax Commission of any changes to their personal or employment contact information within 30 days of assumption of duty or departure from duty. This ensures the State Tax Commission maintains accurate records and accessibility to MEG and MiSuite software.

Christina Smith

From:

Jan Godek

Sent:

Monday, December 15, 2025 9:10 AM

To:

Christina Smith

Subject:

FW: Lodi Roads Information

Please print for the board in color. Thx

From: Lape, Adam Sent: Wednesday, December 3, 2025 3:54 PM To: Jan Godek Jan@loditownshipmi.org

Cc: MacDonell, Matt <macdonellm@wcroads.org>; Schlack, Brent <schlackb@wcroads.org>; Berkholz, Aaron
 <berkholza@wcroads.org>; Harris, Ken <harrisk@wcroads.org>; Powers, Jared <powersj@wcroads.org>

Subject: Lodi Roads Information

Thank you for awaiting my response. Apologies for the long email thread but I committed to answering the questions in the form provided.

The following information provides answers to questions sent to me yesterday. This information is for your board's education. Please review and share with your team.

I will provide my answers in italics. The answers are in general. WCRC can elaborate if necessary.

Questions:

Back on Jan 2, 2025, in an email that she printed out and shared with the board (and I don't have electronically) Jan Godek asked you in email about this list below, what were the answers?

("would someone be able to update my records re the dates chipseal was done on...") Specifically - are the numbers in parens the year it was paved? Or coated? Or? Golfview (18)

sealcoated

Homestead Ct (2018)

sealcoated

Prairie (19)

sealcoated

Fox Run- Garden Ct area (08)

sealcoated

Lodi Meadow area (19) (was repaved a number of years ago - is that 2019?)

sealcoated

Brookview paved in 2014 and nothing since

That is correct

From resident input, when were these repaved?:

Weber Rd - repayed a number of years ago, a resident believes no preservation measures since built (Maybe a resealing?) since they arrived in 1984 (and Weber has more traffic and winter salt treatments than Brassow, so logic says Weber is due to be sealed) (July 2025)

Correct. WCRC will provide sealcoat estimate for 2026

Noble Rd - short section that was repayed and intersects with Weber - along with Weber due for crack-sealing preventative maintenance? There are a lot of cracks in Noble Rd since it was repaced 4-5 years ago (May 2025)

Correct. WCRC will provide sealcoat estimate for 2026

Brassow Rd - chipcoated/sealed the year after it was repaved. (July 2025) When was it repaved? 2021 paved, 2022 sealcoated, would be fine to leave for 2027 but if sealcoating Noble and Weber then I recommend WCRC providing an estimate for 2026

Heatheridge Drive - WCRC views as non-reparabable - according to a resident so no road preservation measures will occur. Built early 1980's, sealing by WCRC in 1990's, pothole filling. (July 2025)

Recommended treatment for this segment is pulverize and repaved (approximately \$450k/mile without estimate) WCRC can provide estimate for 2026

Per WCRC: Crack-sealing typically performed as intermediary measure prior to chipsealing. This provides a longer lifespan for a road segment but is not required and may not be worthwhile it we recognize excessive cracking.

That is correct. My staff and I make those assessments per road segment.

We will notify our sign shop for review or existing information

Zeeb beyond Pleasant lake (Zeeb to Austin), I also heard requests to pave this road with residents asking about a survey from 30 years ago. I'm imagining this is costly due to bridge. (April 2025) I see from the Road Funding packet: Paving unimproved roads runs a minimum of \$1.5M/mile.

That is correct. The bridge/structure would need to be replaced at the time of a project. This is not included in the planning cost per mile to construct roads.

Missing caution sign that we used to have, warning of driveways & the modular community entrance on S. Wagner. It was for Southbound traffic coming over the hill that hides slow or stopped vehicles. The sign for Southbound traffic read "CAUTION: ENTRANCE AHEAD" and was (oddly) just North of the 50 mph speed sign. During Wagner Rd resurfacing (years ago) the sign was removed and never replaced. (April 2025) How do we investigate replacing this sign?

Request for more signage at the Ann Arbor-Saline/Textile roundabout, concern about the volume of accidents there. (April 2025) How do we address this concern?

This question should be directed to our Traffic and Safety Department team through our website wcroads.org. Staff will respond accordingly.

COMPLETED APRIL 2025, thank you: Missing "no trucks" sign on Ellsworth at Maple westbound (where it becomes dirt road from paved, no through trucks allowed and sign is missing (April 2025)

What is the Ann Arbor-Saline hill cut project for 2026? Who is funding? https://www.wcroads.org/wcrc-project/ann-arbor-saline-rd/

This information that is available through the website project pages. Specific questions can be directed to the project lead

What is the state funding that Morgan Foreman announced: \$5.8M for local road improvements in Ann Arbor and Saline. Who decides allocation?

I am unfamiliar with this announcement. If you are referring to new road funding language and information, that is continuing to develop. WCRC will educate elected officials in early 2026 as WCRC staff becomes familiar with the changes. This will be availed to all township officials.

Can you send the slides from Roads 101 that Jan said she would send upon receipt I have not received them.

How often is Roads 101 run? Only after the election cycle? Or yearly?

Could you send the invites to all electeds, not just the supervisor. We did not get notice of this important training opportunity. Note: as an example, the Sheriff has shifted their reporting to send to all electeds in all the townships, this is welcome and supports transparency and access.

This type of educational event or slideshow presentation is typically when newly elected officials take office after the election cycle. We do offer informative sessions, but there was minimal interest at Lodi recently so we offered to provide the local road packet information from our website. This is the information that you've reviewed. We will provide additional local road information when the local roads packet is realized for 2026.

Note, three of the Lodi Twp Trustees did/do want the Roads 101 training and Jan has misrepresented our responses and not shared information and not sent invites when you held the meetings earlier this year. Thank you for the information. Our Communications staff provided the invite and information to each township throughout directly to the elected officials or through the clerks and office personnel. I am not familiar with Lodi's internal methods, but we will take note for future offerings.

What else has been recently paved that needs regular future management?

Nothing that we haven't touched on. We will review the 2026 local road packet for any additional needs specific to the PASER ratings for pavement conditions. If additional discussions are necessary we will present the information to the township in 2026.

I also have a list of what was approved in 2025 (listed at the bottom of this email), and below is the item from that list that was not approved in 2025 so we can put it in consideration for 2026:

Thanks for the information. I do recall roads being omitted to meet budget restraints for 2025. My team is currently developing project proposals for 2026. We will provide additional information in the form of spreadsheets with easy-to-follow recommendations. This information will be in the form of what we refer to as an asset management plan. This is very similar processes to our primary road program. The reasoning for asset management plans is to maintain a consistent method of road project selection. It is not typically based on opinion but rather based on project locations or type of activity our crews are performing. This is to limit wasted expenditures mobilizing from one point to another while skipping road segments nearby. Inevitably these methods save precious township and road commission funds. It also creates a uniform program that is sustainable for many funding years.

Textile Road, Ann Arbor-Saline Road to Dell Road	
Work to include drainage improvements, forestry, heavy brushing, shaping	
the existing surface, and the application of 6" of 23A Limestone (C.I.P.)	

(approximately 5,500 tons) with associated dust control and project restoration.	
Estimated project cost: (not approved in 2025)	\$173,000.00

What other suggestions do you have to be on this list for 2026-2031?

Thank you, I look forward to hearing from you.

FYI approved for 2025:

	2025 Approved Spending
Ellsworth Road, Zeeb Road to Wagner Road	\$258,000
Work to include drainage improvements, forestry, heavy brushing, shaping the existing surface, and the application of 6" of 23A Limestone (C.I.P.) (approximately 7,400 tons) with associated dust control and project restoration.	
Alber Road, Textile Road to Pleasant Lake Road	\$114,000
Work to include drainage improvements, forestry, heavy brushing, shaping the existing surface, and the application of 6" of 23A Limestone (C.I.P.) (approximately 3,400 tons) with associated dust control and project restoration.	
Saline Waterworks Road, Dell Road to Grass Road	\$153,000
Work to include drainage improvements, forestry, heavy brushing, shaping the existing surface, and the application of 6" of 23A Limestone (C.I.P.) (approximately 5,000 tons) with associated dust control and project restoration.	
Dell Road, Saline Waterworks Road to Township Line	\$67,000
Work to include drainage improvements, forestry, shaping the existing surface, and the application of 6" of 23A Limestone (C.I.P.) (approximately 1,900 tons) with associated dust control and project restoration.	
Katz Farm Court, Brassow Road to End of Road	\$4,000
Work to include crack seal.	
Grass Road, Bethel Church Road to Saline Waterworks Road	\$65,000
Work to include drainage improvements, forestry, shaping the existing surface, and the application of 6" of 23A Limestone (C.I.P.) (approximately 1,500 tons) with associated dust control and project restoration.	
Spot Gravel (from leftover amount)	\$14,170

Subtotal	\$661,000
Less WCRC 2025 Local Matching Funds	\$90,435
ESTIMATED AMOUNT TO BE PAID BY LODI TOWNSHIP UNDER THIS AGREEMENT DURING 2025:	\$570,565
Last year rollover	\$19,735
Budget this year	\$565,000
Total Lodi can contribute to roads	\$584,735
WCRC matching	\$90,435
Total towards 2025 agreement	\$675,170
Agreed Subtotal above	\$661,000
Leftover, use towards spot gravel	\$14,170

Warmly,

Leslie

Leslie Blackburn Lodi Township Trustee

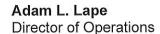
pronouns: they/them

(why this is important: pronouns)

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