

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.

Members Present:

Members Absent:

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

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 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 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 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.

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

See Exhibit A

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

Size of Family Unit	2026 Poverty Guidelines 100% Relief	2026 Poverty Guidelines 75% Relief Greater than 100% but equal to or less than 115% of Federal Guidelines	2026 Poverty Guidelines 50% Relief Greater than 115% but equal to or less than 130% of Federal Guidelines	2026 Poverty Guidelines 25% Relief Greater than 130% but equal to or less than 145% of Federal 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 Additional Person	\$5,500	\$6,325	\$7,150	\$7,975

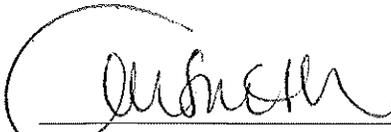
NOW, THEREFORE, BE IT HEREBY RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

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

Upon roll call vote, the following voted "Aye:" Rentschler, Foley, Smith, Godek.

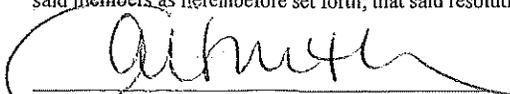
"Nay:" Marsh, Blackburn, Matelski

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

LODI TOWNSHIP
3755 Pleasant Lake Road
Ann Arbor, MI 48103
www.loditownshipmi.org
Telephone (734) 665-7583

Dear Applicant:

Attached is the "Application for a One Year Hardship Reduction". If paying real estate taxes creates a financial hardship, you may, apply for a reduction.

Per MCL.2117u., you must meet the federal poverty guidelines, and asset level test adopted each year, and meet all additional requirements of the poverty resolution attached to this packet in order to receive any relief.

Please return your completed application and all required tax forms, social security benefits, and any other required forms to the Assessing Department prior to the last day of the Board of Review meeting for review of incomplete or missing paperwork. Failure to submit all required documents and completed application could result in a denied request. Statutorily a denied hardship cannot be applied for again in the same calendar year.

It is requested that you make an appointment to appear before the Board of Review at one of the three meetings at March, July, or December. If you cannot attend in person, please submit all documentation to the Assessing Department prior to the meeting. Contact the Assessing Department for board of review dates. Information may also be available on the Township website. www.loditownshipmi.org

If you have questions, please contact the assessing department at 734-665-7583 or email at assessor@loditownshipmi.org

Sincerely,

Lodi Township Assessing Department

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 or 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.

Appeal Rights

An appeal of a decision of the March Board of Review is made 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 completing and submitting a petition to the Michigan Tax Tribunal within 35 days of the July or December Board of Review's decision. More information on how to file an appeal is available by contacting the Michigan Tax Tribunal. Information can also be viewed on the Michigan Tax Tribunal's website at <https://www.michigan.gov/taxtribunal>.

Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.				
Petitioner's Name			Daytime Phone Number	
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence		City	State	ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit		Amount of Homestead Property Tax Credit		
PART 2: REAL ESTATE INFORMATION				
List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.				
Property Parcel Code Number		Name of Mortgage Company		
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence		
Property Description				
PART 3: ADDITIONAL PROPERTY INFORMATION				
List information related to any other property owned by you or any member residing in the household.				
<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.			Amount of Income Earned from other Property	
1	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

PART 9: HOUSEHOLD OCCUPANTS — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 10: PERSONAL DEBT — List all personal debt for all household members.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 11: MONTHLY EXPENSE INFORMATION

The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expense (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1993; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

Signature of Person Making Affidavit

Date