

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 6<sup>th</sup> 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

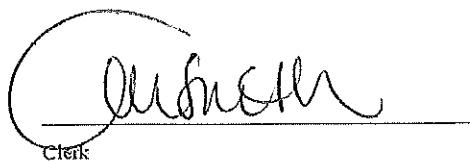
NOW, THEREFORE, BE IT HEREBY RESOLVED that the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

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

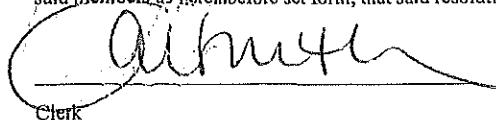
Upon roll call vote, the following voted "Aye:" Rentschler, Foley, Smith, Godek.

"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](http://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, form 5737 and all required tax forms, social security benefits, any other required forms, and documentary evidence 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](http://www.loditownshipmi.org)

If you have questions, please contact the assessing department at 734-665-7583 or email at [assessor@loditownshipmi.org](mailto:assessor@loditownshipmi.org)

Sincerely,

Lodi Township Assessing Department

# MCL 211.7u Poverty Exemption Taxpayer Fact Sheet

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 the purposes of the poverty exemption, the term "principal residence" has the same meaning as the term's principal residence exemption and qualified agricultural property as defined in MCL 211.7dd. The exemption does not apply to property owned by a corporation.

## 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 documentation, must be filed with the local assessing unit where the property is located. **Do not file this 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 of 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 **residing in the principal residence** (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's 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 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/taxtribunal>.

## Application and Affirmation 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 where the property is located in each year on or after January 1 but before the day prior to the last day of the board of review. Poverty Exemptions may be heard by the Board of Review during its March, July, and December sessions.

**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

### 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 Identification Number		Name of Mortgage Company	
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence	

Property Description	
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### PART 3: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)

- I own the property in which the exemption is being claimed.
- The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.

### PART 4: ADDITIONAL PROPERTY INFORMATION

List information related to any other property owned by you or any member residing in the household.

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
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address	City		State
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

**PART 5: EMPLOYMENT INFORMATION** — List your current employment information.

Name of Employer			
Address of Employer		City	State
Contact Person		Employer Telephone Number	

**PART 6: INCOME SOURCES**

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

**PART 7: CHECKING, SAVINGS AND INVESTMENT INFORMATION**

List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

**PART 8: LIFE INSURANCE** — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

**PART 9: MOTOR VEHICLE INFORMATION**

All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

**PART 10: 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 11: PERSONAL DEBT** — List all personal debt for all household members.

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

**PART 12: 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)

**NOTICE:** Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. 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 in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

#### PART 13: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must 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 under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

- The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

#### PART 14: LEGAL DESIGNEE INFORMATION (Complete if applicable.)

Legal Designee Name	Daytime Telephone Number		
Mailing Address	City	State	ZIP Code

#### PART 15: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 30 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal  
PO Box 30232  
Lansing MI 48909

Phone: 517-335-9760  
Email: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)

## Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; 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: \_\_\_\_\_

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Signature of Person Making Affidavit

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Date