

**LODI TOWNSHIP**  
3755 Pleasant Lake Road  
Ann Arbor, MI 48103

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. 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. Contact the Assessing Department for board of review dates. Please bring the completed application and a copy of your current Michigan Homestead Property Tax Credit Claim when you come for your appointment.

If it is not possible for you to make a personal appearance before the Board, please return the completed application and a copy of your Current year Michigan Homestead Property Tax Claim.

**Be sure to provide the requested financial information, as the Board of Review needs this to determine if you qualify for a reduction and, if so, the most beneficial reduction for you.** You may provide additional information to support your request if you wish to do so.

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

Sincerely,

Lodi Township Assessing Department

LODI TOWNSHIP  
WASHTENAW COUNTY, MICHIGAN  
RESOLUTION 2018-015  
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 4th day of December 2018 at 7:00p.m.

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

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

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

**WHEREAS**, the homestead of persons who, in the judgement of the supervisor and 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

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

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

- 1) In granting hardship exemptions, the Board of Review realizes this to represent a shift of that portion of the tax burden to the other taxpayers of the community and state.
- 2) The exemption shall only apply to the applicant's homestead. And the applicant must own and reside in the homestead property.
- 3) Any relief granted is a reduction over and above the \$1200 maximum Homestead Property Tax Credit granted by the State of Michigan.
- 4) A copy of the applicant's and spouses completed and signed FEDERAL INCOME TAX RETURN
- 5) (if required to file), and MICHIGAN HOMESTEAD PROPERTY TAX CREDIT CLAIM (1040 CR) for the prior year must be submitted for the application to be considered. Additionally, a copy of the prior year FEDERAL INCOME TAX RETURN for any other occupant of the homestead is required. (This does not include tenants renting rooms, etc., as rent should be shown as income by the applicant.)
- 6) 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 or Assessor may have.
- 7) Hardship exemptions must be applied for each year. If an exemption is granted, it is for one year only.
- 8) To meet the asset level test the applicant's total State Equalized Value cannot exceed 150% of the previous years-average residential SEV in Lodi Township, which was 194,296 in 2018. Assets other than the Homestead cannot exceed 100% of the median HUD Family income, which was 91,600 for the Ann Arbor area.
- 9) The guidelines for maximum income exceed the federal income standards and will be based on the number of individuals in the household and total household income. As shown in Exhibit A.

**NOW, THEREFORE, BE IT RESOLVED THAT**, the board of review shall follow the above stated policy and federal guidelines in granting or denying an exemption, unless the board of review determines there are substantial and compelling reasons why there should be a deviation from the policy and federal guidelines and these are communicated in writing to the claimant.

**EXHIBIT A**

The following are the poverty thresholds as of Dec. 31, 2018, which will be used in setting poverty exemption guidelines for 2019 assessments:

<b>Number of persons residing in homestead</b>	<b>Annual Federal allowable income</b>
1 person	\$12,140
2 persons	\$16,460
3 persons	\$20,780
4 persons	\$25,100
5 persons	\$29,420
6 persons	\$33,740
7 persons	\$38,060
8 persons	\$42,380
Each additional person add	\$4,320

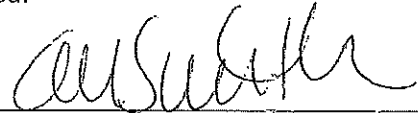
YEAS: Schaible, Foley, Smith, Godek, Lindemann, Swenson

NAYS: None

ABSENT: Rentschler

ABSTAIN: None

The TOWNSHIP SUPERVISOR declared the RESOLUTION duly adopted.



Christina M. Smith, Township Clerk

**CERTIFICATE**

I hereby certify that the foregoing constitutes a true and complete copy of a resolution adopted at a regular meeting of the Lodi Township Board held on December 4, 2018 ; that the meeting was conducted and public notice of the meeting was given pursuant to and in compliance with the Michigan Open Meetings Act; that a quorum of the Board was present and voted in favor of the resolution; and that the minutes of the meeting will be or have been made available as required by the Open Meetings Act.



Christina M. Smith, Clerk  
Township of Lodi  
Washtenaw County, Michigan

**INSTRUCTIONS FOR HARDSHIP REDUCTION  
LODI TOWNSHIP**

The 2019 Application for One-Year Hardship Reduction has been modified per the requirements of the State of Michigan with regard to poverty exemptions. To be considered for a hardship reduction, the following information must be provided:

1. **COMPLETE ALL SECTIONS OF THIS APPLICATION IN FULL; BE SURE TO SIGN THE APPLICATION.**
  
2. **Submit a completed and signed copy of the following:**  
  
**2018 Michigan Homestead Property Tax Credit Claim (MI 1040 CR)**  
  
**2018 Federal Income Tax Return (1040), if you are required to file federal income tax.**  
  
**2018 Federal Income Tax Return (1040) for all other occupants of your home.**
  
3. **If an occupant of your home is not employed but has income from another source, you must show the income in “Annual Income” on page 1 of your application. It must also be on page 3 under the “2019 Estimated Household Income” section and included in Total Projected Household Income for 2019.**
  
4. **If you completed the section on page one of the application indicating you have major or unusual out-of-pocket expenses, you must provide copies of documents verifying these expenses. This does not include everyday living expenses.**
  
5. **The application must be legible. If you need or want to provide additional information, please attach a separate sheet, do not write in the margins of the application.**
  
6. **Do not submit originals of supporting documentation as we must keep these for our records and cannot return them.**
  
7. **If the application is incomplete or you do not include copies of the required financial documents, it may be considered ineligible for a hardship reduction.**

YEAR 2019

PARCEL I.D. \_\_\_\_\_

APPEAL NO. \_\_\_\_\_

APPLICATION FOR ONE YEAR HARDSHIP REDUCTION INFORMATION  
LODI TOWNSHIP ASSESSOR'S OFFICE

APPLICANT'S NAME \_\_\_\_\_ AGE \_\_\_\_\_

NAME OF SPOUSE (if applicable) \_\_\_\_\_ AGE \_\_\_\_\_

PROPERTY ADDRESS FOR WHICH RELIEF IS BEING SOUGHT \_\_\_\_\_

DO YOU CLAIM THIS PROPERTY AS YOUR HOMESTEAD (Primary Residence)?      ( ) YES      ( ) NO

TELEPHONE NUMBER \_\_\_\_\_

EMAIL \_\_\_\_\_

EMPLOYMENT STATE AND NAME OF EMPLOYER:

ARE YOU DISABLED?

EMPLOYED		EMPLOYER	
SELF	( ) YES ( ) NO	( ) FULL TIME ( ) PART TIME	
SPOUSE	( ) YES ( ) NO	( ) FULL TIME ( ) PART TIME	

SELF	( ) YES ( ) NO
SPOUSE	( ) YES ( ) NO

NATURE OF DISABILITY \_\_\_\_\_

Do you have any MAJOR OR UNUSUAL OUT-OF-POCKET expenses? If yes, please list them below and provide verification.

TYPE OF EXPENSE	AMOUNT PER YEAR

LIST ALL PERSONS LIVING IN THIS HOME OTHER THAN YOU OR YOUR SPOUSE:

	1	2	3	4
Name				
Age				
Relationship				
Occupation				
Annual Income				
Claimed As Dependent	( ) Yes ( ) No	( ) Yes ( ) No	( ) Yes ( ) No	( ) Yes ( ) No

Attach additional sheet, if needed.

**PROPERTY INFORMATION**

Purchase Date: \_\_\_\_\_ Purchase Price: \_\_\_\_\_ (if purchased in last 3 years)

If not, amount of monthly payment: \_\_\_\_\_ Have any improvements, changes, or additions been made to the property in the last two (2) years? ( ) Yes ( ) No  
 Do you own this property free and clear? ( ) Yes ( ) No if yes, please explain: \_\_\_\_\_

Are the taxes included in payment? ( ) Yes ( ) No \_\_\_\_\_

Are property taxes current? ( ) Yes ( ) No \_\_\_\_\_  
 If not, amount past due \_\_\_\_\_

**ASSET INFORMATION**

Do you have an ownership interest in any other real estate (including ownership via partnerships, corporation, etc.) in Michigan or anywhere else? ( ) Yes ( ) No If yes, please list (attach additional sheet if needed).

<u>Location</u>	<u>Value</u>	<u>Type of Use</u>	<u>Purchase Date</u>	<u>Purchase Price</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

What are your assets in addition to real estate?

- Cash \$ \_\_\_\_\_
- Savings Accounts/Certificates & Money Markets \$ \_\_\_\_\_
- Checking Accounts \$ \_\_\_\_\_
- Stocks/Bonds/Treasury Bills \$ \_\_\_\_\_
- Insurance \$ \_\_\_\_\_
- Other \$ \_\_\_\_\_
- Investments \$ \_\_\_\_\_
- IRA, Keogh Annuities, Deferred Compensation \$ \_\_\_\_\_
- Personal Property held as an investment (i.e., gems, jewelry, coin collections, antique cars, etc.) \$ \_\_\_\_\_

Vehicles: Cars, Trucks, Boats, Trailers, etc.

Make	#1	#2	#3
Model			
Year			
Value			
Balanced Owed			

**INCOME INFORMATION**

**2019 ESTIMATED HOUSEHOLD INCOME**

SOURCE	AMOUNT PER YEAR
Wages, Salaries, Tips, Sick, Strike, and sub-pay, etc.	\$
Social Security/SSI	\$
Retirement Pension or Annuity Benefits (Includes Military Retirement Pay)	\$
Interest and/or Dividends (includes non-taxable interest)	\$
Rent/Business or Royalty Income	\$
Disability Payments (Worker Comp, Veterans Disability, Pension Benefits)	\$
ADC, SFA, SDA, RAP/REP (Attach a copy of DSS Annual Statement)	\$
Alimony	\$
Child Support	\$
Unemployment Benefits	\$
Other Nontaxable Income (Military Family Allotments, College Scholarships, Grants, Fellowships, Etc.)	\$
Less Amount YOU PAY for Medical Insurance	\$
<b>YOUR TOTAL INCOME</b>	
<b>ADD INCOME FOR ALL MEMBERS OF HOUSEHOLD (not claimed as dependents) AS SHOWN ON FIRST PAGE OF APPLICATION</b>	\$
<b>TOTAL PROJECTED HOUSEHOLD INCOME FOR 2019</b>	\$

**I DECLARE UNDER THE PENALTIES OF PERJURY, THAT ALL OF THE INFORMATION SUBMITTED IN MY APPLICATION FOR HARDSHIP EXEMPTION IS TRUE.**

**SIGNED:** \_\_\_\_\_

**FOR OFFICE USE ONLY**

2019 Assessed Value \_\_\_\_\_ 2019 Taxable Value \_\_\_\_\_

Projected 2019 Income \_\_\_\_\_ x \_\_\_\_\_ % = Non-refundable Taxes \_\_\_\_\_

		Rate		Minimum A.V.
Senior:	Non-Refundable + 1200 = _____	-	_____	= _____
All Other:	Non-Refundable + 2000 = _____	-	_____	= _____

Income \_\_\_\_\_ Estimated Net Tax \_\_\_\_\_ % of Income \_\_\_\_\_

Comments: \_\_\_\_\_

2019 B of R Recommendations/Decisions \_\_\_\_\_