

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

Sincerely,

Lodi Township Assessing Department

LODI TOWNSHIP
WASHTENAW COUNTY, MICHIGAN
RESOLUTION 2019-022
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 7th day of November 2019 at 6:00 p.m.

Members Present: Rentschler, Schaible, Foley, Smith, Godek, Lindemann, Swenson.
Members Absent: None

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

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 203,108 in 2019. Assets other than the Homestead cannot exceed 100% of the median HUD Family income, which was \$101,200 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.

Roll Call Vote: Yea: Smith, Foley, Rentschler, Schaible, Godek, Lindemann, Swenson
 Nay: None
 Absent: None

Resolution Declared adopted.



Christina Smith, Clerk

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of the Township of Lodi, County of Washtenaw, State of Michigan, at a regular meeting held on November 7th, 2019 , and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.



Christina Smith, Clerk

EXHIBIT A

The following are the poverty thresholds as of Dec. 31, 2019, which will be used in setting poverty exemption guidelines for 2020 assessments:

Number of persons residing in homestead	Annual Federal allowable income
1 person	\$12,490
2 persons	\$16,910
3 persons	\$21,330
4 persons	\$25,750
5 persons	\$30,170
6 persons	\$34,590
7 persons	\$39,010
8 persons	\$43,430
Each additional person add	\$4,420

**INSTRUCTIONS FOR HARDSHIP REDUCTION
LODI TOWNSHIP**

The 2020 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:**

2019 Michigan Homestead Property Tax Credit Claim (MI 1040 CR)

2019 Federal Income Tax Return (1040), if you are required to file federal income tax.

2019 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 “2020 Estimated Household Income” section and included in Total Projected Household Income for 2020.**

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 2020

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

2020 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	\$
YOUR TOTAL INCOME	
ADD INCOME FOR ALL MEMBERS OF HOUSEHOLD (not claimed as dependents) AS SHOWN ON FIRST PAGE OF APPLICATION	\$
TOTAL PROJECTED HOUSEHOLD INCOME FOR 2020	\$

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

2020 Assessed Value _____ 2020 Taxable Value _____

Projected 2020 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: _____

2020 B of R Recommendations/Decisions _____