

THORNAPPLE TOWNSHIP

POVERTY INCOME AND ASSET TEST GUIDELINES

Adopted by Township Board on January 22, 2025

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

- 1) Be an owner of and occupy as a homestead the property for which an exemption is requested.
- 2) File a claim with the supervisor or board of review, accompanied by federal and state income tax returns for all persons residing in the homestead, including any tax credit returns filed in the immediately preceding year or in the current year.
- 3) Produce a valid drivers' license or other form of identification if requested.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if requested.
- 5) The adopted guidelines shall not be set lower than the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget.
- 6) The application for an exemption shall be filed after January 1, but before the day prior to the last day of board of review.
- 7) Meet additional eligibility requirements as determined by the Township Board including: Asset ceiling to include one residence, two cars, one recreational vehicle, intangible assets, and savings less than \$5,000.00.

POVERTY INCOME and ASSETS STANDARD

The following are the 2025 federal poverty guideline (at 125%) for use in setting poverty income and asset test standards for Thornapple Township applicants.

Size of Family Household	Maximum Total Income (Federal)	Maximum Total Income (Township)
1	\$15,060	\$18,825.00
2	\$20,440	\$25,550.00
3	\$25,820	\$32,275.00
4	\$31,200	\$39,000.00
5	\$36,580	\$45,725.00
6	\$41,960	\$52,450.00
7	\$47,340	\$59,125.00
8	\$52,720	\$65,900.00
Each additional person	\$5,380	\$6,725.00

See Poverty Income Guidelines and Asset Test on reverse side.

Thornapple Township Poverty Exemptions

TEST 1: Poverty Income Guidelines

According to the U.S. Census Bureau, “income” includes:

- Money, wages and salaries before any deductions.
- Net receipts from nonfarm self-employment. (These are receipts from a person’s own business, professional enterprise, or partnership, after deductions for business expenses.
- Net receipts from farm self-employment. (With the same provisions as above).
- Regular payments from Social Security, railroad retirement, unemployment, worker’s compensation, veterans’ payments and public assistance.
- Alimony, child support, and military family allotments.
- Private pensions, government pensions, and regular insurance or annuity payments.
- College or university scholarships, grants, fellowships and assistantships.
- Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.

TEST 2: Asset Test

(If the applicant meets poverty income guidelines)

The value of the principal residence (home) does NOT have to be considered in the applicant’s list of assets.

Listed below are possible examples of assets:

- A second home
- Land
- Vehicles
- Recreational vehicles (campers, motorhomes, boats, ATVs, snowmobiles, etc.)
- Buildings, other than the residence
- Jewelry
- Antiques
- Artwork
- Equipment
- Other personal property of value
- Money received from sale of property such as stocks, bonds, a house, or a car
- Withdrawals of bank deposits and borrowed money

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: _____

Signature of Person Making Affidavit

Date