

2021 POVERTY GUIDELINES

ELIGIBILITY REQUIREMENTS:

To be eligible, a person shall do all of 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 completed application with the Assessor or Board of Review, accompanied by federal and state income tax returns for all persons residing in the homestead, including any Michigan Homestead property 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. Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget.
5. The application for a poverty exemption shall be filed after January 1st, but before the last day of Board of Review.
6. Any additional eligibility requirements as determined by the Board of Review.

The following are the federal poverty income standards which the United States Office of Management and Budget recommends that federal departments and agencies use. The standards are actually compiled and published by the Bureau of the Census which refers to them as "poverty thresholds."

The following are the federal poverty income standards for use in setting poverty exemption guidelines for 2021 assessments. Please refer to STC Bulletin No.3 or 2021 for additional information regarding the administration of the Poverty Exemption.

Number of Persons Residing in Homestead	Poverty Guidelines
1 person	\$ 12,760
2 persons	\$ 17,240
3 persons	\$ 21,720
4 persons	\$ 26,200
5 persons	\$ 30,680
6 persons	\$ 35,160
7 persons	\$ 39,640
8 persons	\$ 44,120

For each additional person, add \$ 3,800

IMPORTANT NOTE: PA 390 of 1994 states that the poverty exemption guidelines established by the governing body of the local assessing unit SHALL also include an asset level test.

[IRS.GOV Q J2. Is the Payment includible in my gross income? \(updated April 24, 2020\)](#)

A2. No, the Payment is not includible in your gross income. Therefore, you will not include the Payment in your taxable income on your Federal income tax return or pay income tax on your Payment. It will not reduce your refund or increase the amount you owe when you file your 2020 Federal income tax return.

A Payment also will not affect your income for purposes of determining eligibility for federal government assistance or benefit programs.