

SPARTA TOWNSHIP

160 E. Division St. • Sparta, MI 49345-1330

Phone (616) 887-8863 • Fax (616) 887-3823

Principal Residence Poverty Exemptions

UNIFORM EVALUATION POLICY AND ASSET TEST

Parcel Number: 41-05- _____ - _____ - _____

Name of Applicant: _____

Consideration Date: _____ / _____ / _____

Size of Family Unit: 1 2 3 4 5 6 7 _____

The Board of Review will apply the following three (3) part test to determine the eligibility and amount of the exemption.

- A. **THE INCOME TEST:** An eligible applicant must fall at or below the published poverty income standards for the size of the Family Unit. Does the applicant meet the poverty income level:

Yes @ \$ _____ or No @ \$ _____

B. **THE ASSET TEST:**

1. A hardship exemption shall not be granted to any applicant whose total assets exceed 25% of the income level for the size of the Family Unit published by the State Tax Commission as Poverty Guidelines for the year at issue. The asset limitation excludes one vehicle, household furnishings, and the value of the principal residence except parcels greater than 1 acre with available land divisions.

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a. Estimated asset value of applicant

\$ _____
X .25 _____

b. Asset limitation amount

c. \$ _____

2. Is the property eligible for land divisions: Yes No

a. If so, how many parcels: _____

b. Approximate value of each eligible parcel
\$ _____

Does the applicant meet the above requirement: Yes No

C. THE INCOME FROM OTHER SOURCES TEST:

If the Board of Review determines that the applicant has or should have income from other sources, such as relatives, dependents, friends, they may add this income to the applicant's reported income. If the resulting sum of these incomes is greater than the Federal Poverty Income Standards, then a hardship exemption will be denied. If the amount of the income added to the applicant's reported income and the resulting sum is less than the Federal Poverty Income Standards, then a hardship exemption may be granted.

Amount of Additional Income \$ _____

Description of
Source _____

Adjusted Income \$ _____

Maximum amount of allowable income \$ _____

Does the applicant qualify: Yes No

Approved by the Sparta Township Board on July 29, 2026

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SUMMARY & DISPOSITION

Does the applicant qualify:

A. **THE INCOME TEST:** Yes No

B. **THE ASSET TEST:** Yes No

C. **THE OTHER INCOME SOURCES TEST:** Yes No

Taxable Value of Exemption \$_____ or _____%

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Voting Record

Chairperson Yes No Initials_____

Member Yes No Initials_____

Member Yes No Initials_____

Motion approved: Yes No

Comments:_____

Date ____/____/____

Approved by the Sparta Township Board on July 29, 2026

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