

# HOUSE BILL No. 4977

June 19, 1991, Introduced by Reps. Baade, Harder, Dobronski, Pitoniak, Kosteva and Jaye and referred to the Committee on Taxation.

A bill to amend Act No. 206 of the Public Acts of 1893,  
entitled as amended

"The general property tax act,"

as amended, being sections 211.1 to 211.157 of the Michigan  
Compiled Laws, by adding section 7cc.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Act No. 206 of the Public Acts of 1893, as  
2 amended, being sections 211.1 to 211.157 of the Michigan Compiled  
3 Laws, is amended by adding section 7cc to read as follows:

4       SEC. 7CC. (1) THE HOMESTEAD OF A PERSON WHO IS A FIRST TIME  
5 HOME BUYER IS EXEMPT FROM TAXATION UNDER THIS ACT FOR THE FIRST 2  
6 YEARS OF OWNERSHIP OF THAT HOMESTEAD.

7       (2) TO RECEIVE THE EXEMPTION, A PERSON WHO IS A FIRST TIME  
8 HOME BUYER SHALL FILE AN AFFIDAVIT ON A FORM PRESCRIBED BY THE  
9 DEPARTMENT OF TREASURY WITH THE TREASURER OF THE LOCAL TAX

1 COLLECTING UNIT STATING THAT HE OR SHE HAS NOT PREVIOUSLY OWNED A  
2 HOME.

3 (3) UPON RECEIVING THE AFFIDAVIT, THE TREASURER SHALL PRO-  
4 VIDE THAT THE EXEMPTION IS REFLECTED ON THE TAX ROLL.