



House Office Building, 9 South  
Lansing, Michigan 48909  
Phone: 517/373-6466

## HOMESTEAD EXEMPTION: ELIMINATE MAY 1 DEADLINE

**House Bill 4939**  
**Sponsor: Rep. Andrew Raczkowski**  
**Committee: Tax Policy**

**Complete to 1-20-00**

### **A SUMMARY OF HOUSE BILL 4939 AS INTRODUCED 10-5-99**

The bill would amend the General Property Tax Act so that for taxes levied after December 31, 1998, an affidavit for an homestead exemption could be filed at any time during the tax year. (This would eliminate the May 1 date for eligibility and filing affidavits.) The bill also would permit a homeowner to go the July or December board of review in the year for which the exemption is sought or in the year after for an exemption on property that was occupied as a homestead at any time during the year (not only as of May 1).

Under the state's new school financing system, homestead property is exempt from local school operating taxes. An owner of a homestead -- an owner-occupied principal residence -- can claim the exemption by filing an affidavit with the local tax collecting unit on or before May 1. Upon receipt of the affidavit, the assessor exempts the property from local school operating taxes until December 31 of the year in which the property is transferred or no longer meets the definition of a homestead. (A homeowner can also go to the July or December board of review in the year for which the exemption is sought or in the year after for an exemption on property that was occupied as a homestead as of May 1.) Property occupied after May 1 is not eligible for an exemption until the next year.

MCL 211.7cc

Analyst: C. Couch

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