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HOMESTEAD EXEMPTION: OFFICIAL RESIDENCES

House Bill 6191 Sponsor: Rep. Paul Tesanovich

Committee: Tax Policy

Complete to 11-5-98

A SUMMARY OF HOUSE BILL 6191 AS INTRODUCED 9-24-98

The bill would amend the General Property Tax Act to allow a local government official to claim a homestead exemption for his or her principal residence in cases in which the official was required to live in an official residence owned by the local unit. Under the bill, the official residence would not be the official's principal residence; the principal residence would be "the one place where he or she intends to return after his or her obligation to reside in the official residence terminates." (The homestead exemption, generally speaking, exempts owner-occupied principal residences from local school operating taxes under the new school finance system put in place with the passage of Proposal A.)

MCL 211.7cc and 211.7dd

Analyst: C. Couch

[■] This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.