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## HOMESTEAD EXEMPTION: TWO FILING DATES

**House Bill 4361**  
**Sponsor: Rep. Judith Scranton**  
**Committee: Tax Policy**

**Complete to 1-20-00**

### **A SUMMARY OF HOUSE BILL 4361 AS INTRODUCED 3-2-99**

The bill would amend the General Property Tax Act so that for taxes levied after December 31, 1998, a person who filed a homestead exemption affidavit before March 1 would get a 100 percent exemption and a person who filed after that but before August 1 would get a 50 percent exemption. A person who filed on or after August 1 would not get an exemption for that year. (The May 1 deadline would remain in the act to apply to taxes levied before January 1, 1999.)

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 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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