

Homeowner's Principal Residence Exemption Affidavit

Issued under authority of P.A. 105 of 2003.

An affidavit filed by an owner for a principal residence exemption rescinds all previous exemptions filed by that owner. This form must be filed with the assessor for the city or township where the property is located.

Print or type in blue or black ink. Use a separate form for each property number.

Property Information		
▶ 1. Property Tax Identification Number	▶ 2. ZIP Code	
▶ 3. Street Address of Property	4. Name of Township or City <input type="checkbox"/> Township <input type="checkbox"/> City	▶ 5. County

6. Date the property in line 1, above, became your principal residence ▶ 6. _____
 The property in line 1 above is my: ▶ 6a. Principal residence Month Day Year
 ▶ 6b. Residential vacant contiguous or adjacent lot

▶ 7. Name of Owner (First, Middle, Last)	▶ 8. Owner's Social Security Number
▶ 9. Name of Co-Owner (First, Middle, Last)	▶ 10. Co-Owner's Social Security Number

11. Property owner's daytime telephone number 11. _____

12. If this parcel has more than one home on it, or if you own and live in one unit of a multiple-unit dwelling (or a multi-purpose property) give the percentage of the entire property that your unit (your principal residence) occupies. Your exemption will be based on this percentage ▶ 12. _____ %

13. Have you claimed a principal residence exemption for another Michigan principal residence? 13. Yes No

14. If yes, have you rescinded that principal residence exemption? 14. Yes No

15. Do you or your spouse claim an exemption, credit or deduction on property located in another state? 15. Yes No

16. Have you or your spouse filed a tax return as a resident of another state? 16. Yes No

Certification			
<i>I certify under penalty of perjury the information contained on this document is true and correct to the best of my knowledge.</i>			
17. Owner's Signature	Date	17a. Co-Owner's Signature	Date
17b. Mailing Address, if Different than Property Address Above			
18. Closing Agent or Preparer's Name and Mailing Address			

Local Government Use Only -- Do Not Write Below This Line	
19. Was an exemption in place prior to this affidavit being filed?	19. _____
▶ 20. What is the first year this exemption will be posted to the tax rolls?	▶ 20. _____
21. Indicate property classification	21. _____

Instructions for Form 2368, Homeowner's Principal Residence Exemption Affidavit

General Information

If you own and occupy your principal residence, it may be exempt from a portion of your local school operating taxes. To claim an exemption, complete this affidavit and file it with your township or city by May 1st of the year of the claim. Your local assessor will adjust your taxes on your next property tax bill. Note that this is an *exemption* from part of the taxes and does not affect your assessment.

Owning means you hold the legal title to the principal residence or that you are currently buying it on a notarized or recorded land contract. **Renters should not file this form.**

Occupying means this is your principal residence, the place you intend to return to whenever you go away. It is the address that appears on your **driver's license or voter registration card**. You may have only one principal residence at a time. Vacation homes and income property which you do not occupy as your principal residence, may not be claimed.

Rescinding Your Exemption. If you claim an exemption, then stop using it as a principal residence, you must notify your township or city assessor within 90 days of the change or you may be penalized. This can be done using the Form 2602, *Request to Rescind Homeowner's Principle Residence Exemption*.

Interest and Penalty. If it is determined that you claimed property that is not your principal residence, you may be subject to the additional tax plus penalty and interest as determined under the Property Tax Act.

Line-By-line Instructions

Lines not listed here are explained on the form.

Property Information

Line 1. Property is identified with a property tax identification number. This number will be found on your tax bill and on your property tax assessment notice. Enter this number in the space indicated. If you cannot find this number, call your township or city assessor. Submit a separate affidavit for each property being claimed.

Your property number is vital. Without it, your township or city cannot adjust your property taxes accurately.

Lines 2-5. Enter the complete address of the property you are claiming. Check the appropriate box for city or township. If you live in a village, list the township in which the principal residence is located.

Line 6. Your principal residence is the dwelling that you occupy as your permanent home and any vacant adjacent or contiguous properties that are classed residential. Indicate the date this property became your principal residence.

Lines 7-11. Enter the name, Social Security Number(s) and daytime telephone number of the legal owner(s). Do not include information for a co-owner who does not occupy the principal residence.

Note: The request for the Social Security number is authorized under section 42 USC 405 (c) (2) (C) (i). It is used by the Department of Treasury to verify tax exemption claims and to deter fraudulent filings. Any use of the number by closing agents or local units of government is illegal and subject to penalty.

Line 12. Multiple-Unit or Multi-Purpose Property. If you own and live in a multiple-unit or multi-purpose property (e.g., a duplex or apartment building, or a storefront with an upstairs flat), you can claim an exemption only for the portion that you use as your principal residence. Calculate your portion by dividing the floor area of your principal residence by the floor area of the entire building.

If the parcel of property you are claiming has more than one home on it, you must determine the percentage that you own and occupy as your principal residence. A second residence on the same property (e.g., a mobile home or second house) is not part of your personal residence, even if it is not rented to another person. Your local assessor can tell you the assessed value of each residence to help you determine the percentage that is your personal residence.

If you rent part of your home to another person, you may have to prorate your exemption. If your home is a single-family dwelling and the renters enter through a common door or your living area to get to their rooms, you may claim a 100 percent exemption if less than 50 percent of your home is rented to others who use it as a residence. However, if part of the home was converted to an apartment with a separate entrance, you must calculate the percentage that is your principal residence, by dividing the floor area of your principal residence by the floor area of the entire building.

Lines 13-16. Check the box or boxes that apply to you.

Certification

Sign and date the form. Enter your mailing address if it is different from the address at the top of the form.

Mailing Information

Mail your completed form to the township or city assessor in which the property is located. This address may be on your most recent tax bill or assessment notice. Do **not** send this form directly to the Department of Treasury.

If you have any questions, visit our Web site at www.michigan.gov/treasury or call 1-800-827-4000.