

INSTRUCTIONS

This form enables people who are selling or converting their home to another use to rescind their exemption. It also enables people to change the percentage that they occupy as their principal residence or to remove an exemption they had been receiving erroneously.

Interest and Penalty

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

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. **Submit a separate affidavit for each property being claimed.** If you cannot find this number, call your township or city assessor.

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 the city or township. If you live in a village, list the township in which the homestead is located.

Lines 6-10: Enter the name, social security number(s) and daytime phone number of the legal owner(s). Do not include information for a co-owner who does not occupy the homestead.

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.

Part A - Rescind

A parcel which qualified for homestead exemption and then the use was changed or it was sold must be rescinded. Completing this section will remove the exemption effective December 31 of the year in which the change occurred.

Lines 11 and 13: Check the box and enter the month, day and year of the rescind.

Part A - Percent of Change

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 homestead. A second residence on the same property (e.g. a mobile home or second house), is not part of your homestead 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 homestead.

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 of your living area to get to their rooms, you may claim 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 homestead, by dividing the floor area of your principal residence by the floor area of the entire building.

Lines 12 and 13: Enter the new percentage and the effective date of the change.

Part B - Withdrawal

An exemption was posted to the tax roll in error. **Completing this section will remove the homestead exemption and you may be subject to additional property taxes.**

Line 16: Enter the first year the exemption was posted to the tax roll in error.

Certification

Lines 17-19: Sign and date the form. Enter your mailing address if it is different from the address on line 3.

Mailing Your Form

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.**

Additional Forms or Questions?

If you need forms call toll-free:
1-800-367-6263.

If you have questions call 1-800-487-7000.