



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

January 19, 2021

MTT 2021-2

CLARIFICATION OF MTT NEWSLETTER MTT 2021-1

Please note that PA 253 pertains to changes to the General Property Tax Act regarding the Poverty Exemption.

PA 253 of 2020, (SB 1234) amends the General Property Tax Act pertaining to the **Poverty Exemption** under MCL 211.7u to allow a local assessing unit to permit by resolution a principal residence that was exempt in tax year 2019 or 2020, or both, to remain exempt in tax years 2021, 2022 and 2023 without subsequent reapplication as long as the eligible person's ownership and occupancy were unchanged. Additionally, a principal residence that was exempt in tax year 2019 or 2020, or both, would remain exempt through the 2021 tax year if the local assessing unit's governing body passed a resolution on or before February 15, 2021.

Sincerely,

A handwritten signature in blue ink that reads "Steven M. Bieda".

Steven M. Bieda
Chairman, Michigan Tax Tribunal