

MAC Rule 206.27. Homestead property tax credit; “owner” defined

Rule 27. (1) The term “owner,” for the purpose of claiming a homestead property tax credit, means a natural person who owns his home or is:

- (a) Purchasing a homestead under a mortgage or land contract.
- (b) Purchasing a dwelling on leased land.
- (c) A tenant stockholder of a cooperative housing corporation.
- (d) Holding a life lease in a homestead previously sold.
- (e) The sole occupant of a homestead in which he is a joint owner.

(2) Claimants not related as husband and wife, who jointly own and occupy the same dwelling, shall file separate claims on their prorated share of the taxes.