



## Property Tax Credit

# What is the Homestead Property Tax Credit?

- Refundable credit on Michigan income tax return
  - Maximum credit is \$1,800
- Based on a comparison between property taxes (or percentage of rental amount) and total household resources
  - Renters are eligible since the state realizes they generally assist with paying property taxes indirectly through their rent

# Who may claim a property tax credit?

- All of the following must apply:
  - Homestead is in Michigan
  - Michigan resident for at least six months in the tax year
  - Owned and occupied Michigan homestead and property taxes were levied, or paid rent under a rental contract and occupied the dwelling

# Who cannot claim a property tax credit?

- If any of the following apply, a property tax credit cannot be claimed:
  - Total household resources exceeds: \$69,701
  - Taxable value of homestead exceeds: \$160,700
  - 100% of total household resources were received as Family Independence Program (FIP) assistance or other Michigan Department of Health and Human Services (MDHHS) benefits

# Senior Credit Reduction: Property Tax Credit Phase Out

There are three types of claimants:

- **Senior claimants** (65 or older) are entitled to 100% of the base credit (line 35 of MI-1040CR) if THR is \$60,700 or less.
- **Disabled claimants** receive 100% of the base credit
- **General claimants** receive 60% of the base credit

# Annualizing Total Household Resources

- If filing for a part-year resident (resident for at least six months) or a deceased taxpayer:
  - Must annualize total household resources  
(Exception: Surviving spouse filing a joint claim does not have to annualize the deceased spouse's income)
- Annualized THR must be used to determine if a credit reduction applies (senior credit reduction and/or income phase out)
- To annualize THR:
  - 1) Divide 365 by the number of days the taxpayer was a Michigan resident during the tax year
  - 2) Multiply the answer from step 1 by the filer's THR

Note: Calculation of the property tax credit uses actual total household resources. Total household resources does not have to be annualized for the home heating credit.

# Property Tax Credit in TaxSlayer

Part 1: Complete if you are a Homeowner

BEGIN

Part 2: Complete if you are a Renter

BEGIN

Part 3: Complete if you are an Occupant of a Housing Facility

BEGIN

Worksheet 2105 for Separated or Divorced Taxpayers

BEGIN

- Click on **“Part 1”** if your client is a **homeowner**
- Click on **“Part 2”** if your client **rents and they don’t live in a special facility, or they pay rent in a mobile home park**
- Click on **“Part 3”** if your client lives in **subsidized housing, service fee housing, a cooperative, a home for the aged, a nursing home, an adult foster care home, or paid room and board**



# Homeowners



# What taxes may be claimed?

- Only taxes levied in the tax year of the claim may be used for the credit no matter when they are paid
- Administrative collection fees up to 1 percent can also be claimed
- Can also include taxes levied on vacant parcels that are adjacent or contiguous to the client's homestead
  - Must be owned by the client
  - Combine the taxable value and taxes levied (pay close attention to the PRE of the properties)

# What taxes cannot be claimed?

- Do not include:
  - Delinquent property taxes
  - Penalty and interest charges on late payments
  - Delinquent water or sewer bills
  - Property taxes on cottages or second homes
  - Association dues on the property
  - Most special assessments (garbage/rubbish, sewers, streets, etc.)
    - Special assessments can only be claimed if they are levied using a millage rate

# Property Tax Bill Example:

## Tax Bill Breakdown for 2022 Summer

Taxing Authority	Millage Rate	Amount	Amount Paid
CITY	10.030400	\$510.94	\$510.94
RUBBISH	2.406900	\$122.60	\$122.60
P/F PENSION	10.263000	\$522.79	\$522.79
LIBRARY	0.880000	\$44.82	\$44.82
STREETS	1.913100	\$97.45	\$97.45
ACT359	0.063000	\$3.20	\$3.20
ST SCH	6.000000	\$305.64	\$305.64
SCH OPER	18.000000	\$0.00	\$0.00
SCH DEBT	5.850000	\$297.99	\$297.99
COUNTY OPER	5.609900	\$285.76	\$285.76
PARKS/RECREATION	0.989500	\$50.40	\$50.40
S.W. MNT.	0.000000	\$91.88	\$91.88
Admin Fees		\$22.41	\$22.41
Interest Fees		\$0.00	\$0.00
	62.005800	\$2,355.88	\$2,355.88

# Property Tax Bill Example:

Rates are examples and may not be what is actually charged.



**MACOMB TOWNSHIP**  
PROPERTY TAX NOTICE

**EXAMPLE**

JOHN Q SAMPLE  
1234 ANYTOWN ST  
MACOMB, MI 48042-48044

1234 ANYTOWN ST  
BANK CODE: 00015

PARTIAL DESCRIPTION OF PROPERTY

RETAIN THIS PORTION  
FOR YOUR RECORDS.  
YOUR CANCELLED CHECK IS YOUR RECEIPT.

PRINCIPAL RESIDENCE TAX BASE		PARCEL I.D. NUMBER	SCHOOL DISTRICT
0		00-00-000-000	17
% PRINCIPAL RESIDENCE	NON-PRINCIPAL RESIDENCE TAX BASE	TAXABLE VALUE	STATE EQUALIZED VALUE
0%	442.310	442.310	442.310
TAX DESCRIPTION	RATE PER \$1,000	AMOUNT	
SCHOOL DEBT	0.00000	0.00	
SCHOOL OPERATING	0.00000	0.00	
TWP OPERATING	0.67570	298.88	
FIRE OPERATING	1.05880	468.31	
FIRE PENSION	0.07470	33.04	
TWP POLICE	1.06010	468.89	
PARK & REC	0.82320	364.10	
LIBRARY	0.89810	396.35	
COUNTY	0.00500	2.21	
SMART	0.59000	260.96	
HCMA	0.21460	94.91	
ZOO AUTHORITY	0.10000	44.23	
VETERANS	0.04000	17.69	
DIA	0.20000	88.43	
STREET LIGHTING		88.90	
DELINQUENT WATER AND SEWER		186.49	
DELINQUENT WASTE		56.24	
		<b>TOTAL DUE</b>	
		<b>\$2,538.01</b>	



IMPORTANT INFORMATION - SEE REVERSE SIDE.

TAXING UNIT	RATE	TAX AMOUNT
STATE EDUCATION	6.00000	44.41
GENERAL CITY	19.95200	147.68
DEBT SERVICE	9.00000	66.61
LIBRARY	4.63070	34.27
SCHOOL DEBT	13.00000	96.22
SCHOOL OPERATING	16.85790	124.78
W COUNTY TAX	5.63470	41.70
WC RESA ENH	1.99620	14.77
<b>SOLID WASTE FEE</b>		<b>240.00</b>
<b>Total Summer Rate</b>		<b>77.07150</b>
<b>Total Taxes</b>		<b>570.44</b>
<b>Total Special Fees</b>		<b>240.00</b>
<b>Admin Fee</b>		<b>5.70</b>
<b>TOTAL DUE</b>		<b>816.14</b>

# Tax Bills and Millage Rates

- Property tax bills should be used to calculate property taxes levied
  - Clients are asked to bring in their summer and winter property tax bills
- If property tax bills are not available, millage rates may be used to calculate taxes levied
  - Full list of millage rates can be found on Accounting Aid Resources page
  - 2024's are not accessible yet as they have not been released from the state
- The property tax bill is proof of what was actually levied
  - We've seen cases where Treasury has reduced the credit based on the millage rate they have in their records, but the property tax bills supported the taxes claimed by the client.
  - An appeal is made by the client in this case and Treasury will then send the additional credit amount.

# PTA and BS&A

- PTA: <https://onlinetaxinquiry.waynecounty.com/oti/>
  - Wayne County Property Tax Administration System
  - Can be used to look up taxable values for most Wayne County residences
    - Mainly used for Detroit
- BS&A: <https://bsaonline.com/Home/WelcomePage>
  - Online Michigan property tax database
  - Can be used to look up taxable values and property taxes for *some* municipalities in Michigan (cannot be used for Detroit)
    - Can see Cadillac's (has blue information symbol)
    - Cannot see Manton (has blue mailbox symbol)
    - Cannot see Clam Lake Township (has no symbols)
  - Agency created spreadsheet with links to available municipalities
    - Will be available on Accounting Aid Resources page

City of Cadillac



City of Manton



Clam Lake Township

# Using Millage Rates to Calculate Taxes Levied

- Basic Calculation:
  - Taxable value x Millage Rate x 1.01
    - Up to 1% of administrative fees can be included
    - Basic calculation is used if PRE is 100% or 0%
- Tips:
  - Make sure the property classification is residential. For Detroit homeowners the classification is 401 residential.
  - Use the applicable millage rate based on the Principal Residence Exemption (PRE)
  - Make sure the correct school district is entered on the return
- Important pieces: PRE, Taxable Value, Millage Rate

# Principal Residence Exemption (PRE)

- A principal residence exemption (PRE) can be claimed by the homeowner if they own and occupy their principal residence
- Exempts the property from a portion of local school operating taxes
- Most homeowners have a PRE of 100%, indicating entire property is used as their personal residence
- If your client doesn't have a PRE of 100% and they meet the criteria (own and occupy entire property as their personal residence), advise them to file MI Form 2368, Principal Residence Exemption (PRE) Affidavit, with their city or township assessor



# Principal Residence Exemption (PRE)

## IMPORTANT INFORMATION—SEE REVERSE SIDE.

PARCEL #	
SCHOOL DISTRICT	82010
SEV	8,200.00
TAXABLE VALUE	7,402.00
PRE/MBT %	0
PROP CLASS	401-RESIDENTIAL
TIF DISTRICT	
LENDER	

what is actually charged.

PRINCIPAL RESIDENCE TAX BASE		PARCEL I.D. NUMBER	SCHOOL DISTRICT
0		00-00-000-000	17
% PRINCIPAL RESIDENCE	NON-PRINCIPAL RESIDENCE TAX BASE	TAXABLE VALUE	STATE EQUALIZED VALUE
0%	442.310	442.310	442.310
TAX DESCRIPTION	RATE PER \$1,000	AMOUNT	
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SCHOOL OPERATING	0.00000	0.00	
TWP OPERATING	0.67570	298.88	
FIRE OPERATING	1.05880	468.31	
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COUNTY	0.00500	2.21	
SMART	0.59000	260.96	
NCMA	0.21460	94.91	
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VETERANS	0.04000	17.69	
DIA	0.20000	88.43	
STREET LIGHTING		88.90	
DELINQUENT WATER AND SEWER		186.49	
DELINQUENT WASTE		56.24	

### General Information for 2022 Summer Taxes

School District	82405
Taxable Value	\$50,940
Property Class	401 -

PRE/MBT	100.0000%
S.E.V.	\$86,400
Assessed Value	\$86,400

# Assessed Value vs. State Equalized Value vs. Taxable Value

## General Information for 2022 Summer Taxes

School District	82405
Taxable Value	\$50,940
Property Class	401 -

PRE/MBT	100.0000%
S.E.V.	\$86,400
Assessed Value	\$86,400

- **Assessed Value:** Determined by a property's market value; set by the assessor and when multiplied by two will give an approximate market value of the property (50% of market value)
- **State Equalized Value (SEV):** The assessed value that has been adjusted following county and state equalization; reviewed and adjusted by the County Board of Commissioners and the Michigan State Tax Commission

# Assessed Value vs. State Equalized Value vs. Taxable Value

## General Information for 2022 Summer Taxes

School District	82405
Taxable Value	\$50,940
Property Class	401 -

PRE/MBT	100.0000%
S.E.V.	\$86,400
Assessed Value	\$86,400

- **Taxable Value:** The value used for determining the property owner's tax liability; generally increase year to year by the rate of inflation or 5%, whichever is lower; multiplied by millage rate to determine the taxes levied

# Millage Rates

## Homestead vs Non-Homestead Rate

- If PRE is 100%, use the homestead millage rate
- If PRE is 0%, use the non-homestead rate (if client owns and occupies the homestead)
  - If PRE is 0%, we need to verify that client owned and occupied the entire home as their principal residence before preparing the property tax credit.
- If PRE is anything other than 100% or 0%, use the homestead millage rate
  - Taxable value x homestead millage rate x 1.01 x PRE %
  - Example: Taxable value = \$30,000; Millage rate = 68.1593; PRE = 66%  
**Taxes levied** =  $\$30,000 \times .0681593 \times 1.01 \times .66 = \$1,363$

# Millage Rates

## **Homestead and Non-Homestead Rates**

As indicated before, the list of 2024 millage rates has not yet been posted by Michigan Department of Treasury, but...

# Using Millage Rates to Calculate Taxes Levied

SCHOOL DISTRICT	82010
SEV	8,200.00
TAXABLE VALUE	7,402.00
PRE/MBT %	0
PROP CLASS	401-RESIDENTIAL

<i>School District</i>	<i>Total Millage for Principal Residence or Ag Exemption</i>	<i>Total Millage NonHomestead</i>	<i>Total Millage Industrial Personal (IPP)</i>	<i>Total Millage Commercial Personal (CPP)</i>	<i>w/ AdValorem Special Assessment Millage</i>	
					<i>Total Millage for Principle Residence or Ag Exemption</i>	<i>Total Millage NonHomestead</i>
<i>Detroit City</i>	69.5837	86.4416	63.5837	74.4416	69.5837	86.4416

\*Millage rate is from 2021 list of millage rates posted by Michigan Department of Treasury

# Using Millage Rates to Calculate Taxes Levied

## Example:

Basic Calculation: Taxable value x Millage Rate x 1.01

Taxable Value: \$7,402

PRE: 0%

Millage Rate: 86.5510

**Taxes Levied** = \$7,402 x .0865510 x 1.01

**= \$647**

**Reminder: Basic calculation is used  
if PRE is 100% or 0%**

# Special Situations

- Homeowners that moved during the year:
  - If they bought or sold their home or moved during the tax year, they must prorate their taxes based on the days of occupancy
  - Will be shown on Part 3 of the MI-1040CR
- Owner-occupied duplexes:
  - When both units are equal, the client is limited to 50 percent of the tax on both units





## Renters

# Important Renter Information

- Need the full name and address of the landlord
  - Could also be the name of the apartment building or property management company the rent is paid to
- Average rental amounts should not be used
  - The state wants to see actual amounts paid each month

# Special Situations: Mobile Home Park Residents

- Mobile Home Park Resident:
  - May claim \$3 per month up to a maximum of \$36 and 23% of the yearly rent amount less the specific tax
  - The \$3 specific tax will be reported as taxes levied and the monthly rent less the \$3 specific tax is reported in the Renters section
  - If additional taxes paid on attached buildings (garage, tool shed, etc.), they may also claim those amounts

# Special Situations: Blind Homeowners and Veterans

- Blind homeowners and veterans:
  - Eligible to claim the property credit using Form MI-1040CR-2 if:
    - Blind and own their own homestead (not rent)
    - Veteran with service-connected disability or veteran's surviving spouse
    - Surviving spouse of veteran deceased in service
    - Active military, pensioned veteran or their surviving spouse
    - Surviving spouse of a nondisabled or non pensioned veteran of the Korean War, World War I or World War II

# Special Situations: Blind Homeowners and Veterans

- Blind homeowners and veterans:
  - If active military, pensioned veteran or their surviving spouse, or surviving spouse of a nondisabled or non pensioned veteran of the Korean War, World War I or World War II, THR cannot be more than \$7,500
  - If veteran is a renter, the non-homestead millage rate is needed

# Calculating the Credit for Blind Homeowners / Qualified Disabled Veteran Filers

- The credit should be calculated both ways (MI-1040CR and MI-1040CR-2), by:
  1. Make entries in the MI-1040CR section, pull up the PDF of the Michigan return and write down the credit amount
  2. Go back in to the MI-1040CR page and answer No to the question, "Are you eligible for this credit?"
  3. Make entries for the MI-1040CR-2, pull up the PDF of the Michigan return and write down the credit amount
  4. Use the form that results in the highest credit
- Unfortunately, we are not aware of situations where the MI-1040CR-2 will produce a higher credit.

## Other Special Situations

- Alternate Property Tax Credit for Renters Age 65 or Older:
  - An alternate credit is available only to renters age 65+ whose rent is more than 40% of their total household resources (THR)
  - TaxSlayer will calculate the credit and will be shown on Worksheet 5 of the Michigan return

# Other Special Situations

## Shared Housing:

- **If two or more single adults** share ownership and occupy the homestead or are contracted to pay rent and occupy the rented homestead:
  - Each may file a claim based on his or her total household resources, prorated share of taxes levied or rent paid, and prorated share of the taxable value.
  - If the taxable value is over \$143,000 each owner may claim their prorated share of the taxable value and prorated share of taxes levied.
  - Property taxes levied or monthly rent paid must be divided between each individual.
  - Any gifts of cash or expenses paid on an individual's behalf (excluding the first \$300) must be included in total household resources.



# Other Special Situations

## Shared Housing:

- **If only one individual** owns the home or is contracted to pay rent:
  - Only that individual may file a homestead property tax credit.
  - The individual claiming the credit must include any gifts of cash or expenses paid on his/her behalf.
    - This includes contributions from others living in the home used to pay household expenses (rent, taxes, utilities, etc.) and other living expenses.

# Rules for Married, Divorced or Separated Taxpayers

- Married filing separately and
  - Did not share a homestead the entire tax year – each spouse may claim a credit based on their separate property taxes or rent and total household resources
  - Shared a homestead the entire tax year – entitled to one property tax credit and it must include the total household resources of both spouses
    - Taxpayer and spouse may choose how they want to divide the credit

For both scenarios, Form 5049 must be filed (covered later)

# Rules for Married, Divorced or Separated Taxpayers

- Married filing separately or divorced taxpayers who shared a homestead for part of the year
  - Credit based on share of the taxes or rent before separation, plus taxes or rent after separation
  - Form 5049 must be filed with the claim (covered later)
  - Use Form 2105 to compute prorated share of taxes or rent (covered later)
  - TaxSlayer – Review returns carefully, both prorated income on Form 5049 and prorated taxes or rent on the credit claim. Unsure if TaxSlayer handles these type of claims properly.

# Rules for Married, Divorced or Separated Taxpayers

- Note: If taxpayers maintained separate homesteads for all or part of the year **and** file a joint federal or Michigan return, the property tax credit is based upon property taxes or rent of only one home. Total household resources must be the combined income of both spouses for the entire year.



## Housing Facility Occupants

# Special Situations: Cooperative Housing

- Cooperative Housing:
  - Claim their share of the property taxes on the building
  - If they lived in a cooperative where residents pay rent on the land under the building, they may also claim 23% of that land rent
  - Should receive a letter from management stating the taxable value of the cooperative and the percentage of their carrying charges that can be used to calculate the taxes
  - Do not enter monthly carrying charges as rent paid

# Special Situations: Cooperative Housing

As a member of a Housing Cooperative, you are entitled to a deduction for mortgage interest and real estate taxes paid by your Cooperative in 2022. The percentage shown below for interest and real estate taxes may be used if you itemize deductions on your Federal income taxes. The percentage for real estate taxes may be used if you claim the property tax credit on your Michigan income taxes.

Carrying charges are your basic monthly payments paid in 2022, exclusive of surcharges, government subsidies, late charges, initial membership, deposits, etc.

Steps to follow:

1. Enter total carrying charges paid in 2022 \$ \_\_\_\_\_
2. **Property Tax:** Multiply the amount in line 1 by 7.19% \$ \_\_\_\_\_
3. **Mortgage interest:** Multiply the amount in line 1 by 8.79% \$ \_\_\_\_\_
4. Taxable value \$ 10,459
5. Use the amount in **line 2** as the amount of property taxes on your home when determining your 2022 Michigan property tax credit.
6. Use the amount in **line 2** as the amount property taxes on your home and the amount in **line 3** as the amount of mortgage interest on your home when itemizing deductions for your Federal income tax

## Cooperative Housing:

- Letter should look / say something along the lines of this
- Use the total carrying charges paid to determine amount to use for taxes levied based on percentage given
- Taxable value should be given

# Special Situations: Special Housing

- Special Housing:
  - Care facilities such as nursing homes, foster care homes, and homes for the aged (including assisted living facilities), whether licensed or unlicensed
  - Claim is based on rent only
  - Must either have a monthly statement showing breakdown of rent, food, services, etc or a letter from the landlord / property management stating the portion of monthly payment that is specifically for rent. (**The rent amount for special housing cannot be based on what the client tells us verbally.**)



# Special Situations: Special Housing

- Special Housing:
  - If a client is unable to determine the rent portion of payment, they are allowed to use a proportionate share of property taxes levied on the special housing
    - Licensed bed facility – Share of taxes is calculated by dividing the amount of property taxes levied by the number of licensed beds and multiplying that percentage by the property taxes levied on the facility
    - Unlicensed bed facility –Share of taxes may be calculated by dividing the square footage of the apartment/unit by the total square footage of the facility/property and multiplying that percentage by the property taxes levied on the facility

# Special Situations: Special Housing

- Special Housing:
  - One spouse lives in special housing, other spouse lives at homestead
    - If filing a joint return, spouses combine THR and combine the property taxes or statutory percentage of rent paid for each
  - A single person lives in special housing, but also owns a home where they used to live
    - Can either claim the taxes on the house or the itemized rent / share of taxes at the special housing facility, but not both

# Part 3: Housing Facility Occupant

## Part 3: Complete If You Are An Occupant Of A Housing Facility

BACK

CONTINUE

If you lived in any alternate housing facility listed below, enter the name and address of Housing facility, landowner, or care facility selected

Name of Housing Facility, Landowner or Care Facility

Street Address of Housing Facility, Landowner or Care Facility

ZIP Code of Housing Facility, Landowner or Care Facility

12345

City of Housing Facility, Landowner or Care Facility

State of Housing Facility, Landowner or Care Facility

--Select--

- If client lives in a **cooperative, or paid room and board**, select Part 3
- If client lives in a **home for the aged, a nursing home, or an adult foster care home**, *and* client cannot determine rent portion of monthly payment, select Part 3
- Enter the name of the housing facility, landowner or care facility and their street address, ZIP code, city and state

# Part 3: Housing Facility Occupant

If you lived in one of these types of facilities for all or part of year, please select the appropriate one (only select ONE)

## Cooperative Housing

- Yes  
 No

## Home for the Aged

- Yes  
 No

## Nursing Home

- Yes  
 No

## Adult Foster Care Home

- Yes  
 No

## Paid Room and Board

- Yes  
 No

Enter your prorated share of taxes from the type of facility selected above

- Scroll down until you see “**If you lived in one of these types of facilities...**” and select “**Yes**” for the type of facility the client lived in
- Then enter the clients share of taxes

**Note:** If the client lived in cooperative housing, you need to go to the Part 1: Homeowner section and enter the taxable value of the cooperative unit the client owned / rented in the first box on that page



## **Service Fee, Subsidized, Tax Exempt Housing**

# Service Fee Housing

- Agreement between a municipality and a rental property owner to pay a service fee instead of property taxes
- The credit claim is based upon 10 percent of the gross rent paid instead of 23 percent
- If property address is found on Service Fee housing list provided by State of Michigan, service fee **MUST** be checked on the return.
  - Cannot claim rent as normal and let the State handle it

# Subsidized Housing

- If housing costs (rent) are subsidized:
  - Only claim the total the client paid
  - Amounts paid on their behalf by a government agency are not included

# Part 3: Housing Facility Occupant

## Part 3: Complete If You Are An Occupant Of A Housing Facility

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CONTINUE

If you lived in any alternate housing facility listed below, enter the name and address of Housing facility, landowner, or care facility selected

Name of Housing Facility, Landowner or Care Facility

Street Address of Housing Facility, Landowner or Care Facility

ZIP Code of Housing Facility, Landowner or Care Facility

12345

City of Housing Facility, Landowner or Care Facility

State of Housing Facility, Landowner or Care Facility

--Select--



- If your client lived in **subsidized or service fee housing**, select Part 3
- Enter the name of the housing facility, landowner, care facility, or property management name and their street address, ZIP code, city and state



# Part 3: Housing Facility Occupant

If you lived in one of these types of facilities for all or part of year, please select the appropriate one

## Service Fee Housing

Yes

No

## Subsidized Housing

Yes

No

- Scroll down until you see “**If you lived in one of these types of facilities...**” and select “**Yes**” for the type of housing the client lived in
- Then enter the clients total rent they paid in 2024

Enter total rent you paid in 2021. Do not include amounts paid on your behalf by a government agency

\$

**Remember:** If your client’s address is found on the service fee housing list, service fee housing **MUST** be marked “Yes”

# Subsidized and Service Fee Housing

- If housing was both subsidized housing and service fee, check service fee housing only on the Occupants of Housing Facility page in TaxSlayer
- If they lived and rented at service fee housing for part of the year and in subsidized housing for another portion of the year:
  - Check service fee housing for the period lived at service fee housing
  - Complete the Renter's section for the period lived in subsidized housing

# Tax Exempt Housing

- If housing is exempt from property taxes, they are not eligible for a credit
  - If property address is found on Tax Exempt housing list provided by State of Michigan, they are not eligible for the credit
- Also, if a client has filed for a Poverty Exemption (property tax exemption / Homeowners Property Exemption (HOPE)) and received a 100% exemption for the tax year, the client is not eligible for the property tax credit