

SUMMARY OF THE COMPLAINT

Current KCB city commissioner Thomas Lee Harding served on the KCB Utility Board as a known non-resident before being elected commissioner in 2020.

Commissioner Harding has maintained his legal domicile in Saline, Michigan, since 1997. He registered as a KCB voter in 2019, while maintaining his Michigan Principal Residence Exemption. He files his Federal Income Tax using his Michigan address. Because he maintains a Michigan driver's license, he could not present a Florida driver's license to register to vote or when he changed party affiliation. He has no cars registered in Florida and appears to "fly in" to the Keys when necessary to vote. His condo tax bill goes to his Michigan address.

The Monroe County Supervisor of Elections and the Monroe County State's Attorney asked Michigan if Harding had broken Michigan law. Michigan doesn't care what he does in another state. Then they dropped their investigation.

Commissioner Harding is filing new paperwork to try to "fix" all that now, well after the fact.

Key Colony Beach is suffering because this non-resident is on our City Commission.

Contents of the attachment:

- This summary
- Photos: Commissioner Harding's shuttered vacation condo, Commissioner Harding's Michigan homestead
- Narrative: Commissioner Harding's status
- "Harding Thomas Lee residence question" and voter registration forms from the elections supervisor
- Email chain: messages between elections supervisor and Michigan tax assessor
- "Harding Thomas L Notice of Ad Valorem Taxes, 2022" for 1101 West Ocean Drive #31, Key Colony Beach FL listing his home address as Saline, MI.
- Michigan Taxpayer Guide including definition of the Principal Residence Exemption
- Sources: contacts for people interviewed



Thomas Lee Harding's domicile
9270 Yorkshire Drive
Saline, MI 48176



Thomas Lee Harding's vacation condo
Sea Isle Condominiums
1101 West Ocean Drive #31
Key Colony Beach FL 33051

NARRATIVE OF COMMISSIONER TOM HARDING'S STATUS

Supervisor of Elections Joyce Griffin asked the Monroe County State's Attorney Dennis Ward to determine if City Commissioner Thomas Lee Harding, a current Michigan resident, violated Florida election law. The State's Attorney cleared him improperly. The Florida State Elections Fraud Department has begun looking into the allegations now.

Commissioner Harding, elected to the Key Colony Beach City Commission in 2020, maintains his legal residence in Saline, Michigan, where he has lived since 1997. He registered as a KCB voter on March 28, 2019, using a condo he owns as his address. The Ad Valorem tax statement for that condo shows his Michigan address. He is filing new paperwork to try to fix that now, well after the fact.

Known as the "Gem of the Florida Keys," the small city is struggling with what one resident called "a runaway city commission."

"A group of reform-minded citizens is trying to set things right," Joe Schmidt said. Schmidt was one of many residents who called on Monroe County Supervisor of Elections Joyce Griffin and on the Florida Department State Elections Division to look into the matter.

"I informed [Harding] that you could own property [but] you could not homestead that property in Michigan and register in Monroe County," Griffin wrote in her memo to State's Attorney Dennis Ward. "Please look into this complaint concerning a violation of 101.045."

Griffin quoted this part of Florida statute 101.045 [full link below]:

"(1) A person is not permitted to vote in any election precinct or district other than the one in which the person has his or her legal residence and in which the person is registered."

Commissioner Harding has no homestead in Florida but has had a "Principal Residence Exemption" (i.e. a homestead) on his home at 9270 Yorkshire Drive, York Township, Saline MI 48176 for more than a quarter century, since 1997.

Harding registered to vote in Monroe County in 2019 and appears not to be registered in other states. The *Citizen* newspaper found he had voted in Michigan but it doesn't appear that he has done so since he registered in Florida.

Griffin shared her email and Harding's original voter registration card [attached] that initiated the complaint to the state's attorney. County SA Abe Vallejo is the state's attorney/investigator to whom Dennis Ward assigned this case.

Griffin said Harding appears to "fly in" to Key Colony Beach when necessary to vote.

Griffin also asked this question of the York County MI property tax Assessor:

In Florida a husband and wife may have homestead on a property and one of them may live somewhere else, as long as there are no other homesteads claim. Is this true in Michigan or has he violated Michigan homestead laws.

That was a bad question to ask because it got the very carefully focused answer that looks as if it clears Harding without doing so. It also raises concerns about the answer the Michigan assessor gave because Florida doesn't care if a resident violates another state's laws. There's no reason to think Michigan cares if their residents violate Florida laws.

A better question to ask the Michigan Secretary of State is this:

Does Michigan's Principal Residence Exemption (PRE or Homestead) law establish the listed home as the property owner's sole, legal domicile?

And the follow up:

Does establishing any legal Florida domicile including voter registration cancel Michigan's PRE claim?

Cornell Law School defines domicile as referring to "someone's true, principal, and permanent home. In other words, domicile is the place where a person has physically lived, regards as home, and intends to return even if currently residing elsewhere."

In this context, "principal" and "permanent" refer solely to one's legal domicile.

Griffin told the State's Attorney's office that, because Michigan says it's OK, there's no malfeasance.

Dual residency is not allowed under federal law. That makes it necessary to establish legal resident status in one state and only one state, no matter how many properties a person might own. While an individual may own homes in several states, only one residence can be their domicile.

Florida statute 222.17 seems to concur. It allows any person to have a domicile in Florida as well as having any number of places of abode here or in other states, but they have to declare that the one place of abode in Florida is their predominant and principal home. [Full link below]

Michigan's Principal Residence Exemption also makes it impossible to be domiciled in Florida or vice versa.

Michigan's Principal Residence affidavit "shall state that the property is owned and occupied as a principal residence by that owner of the property on the date that the affidavit is signed and shall state that the owner has not claimed a substantially similar exemption, deduction, or credit on property in another state." [Full link below]

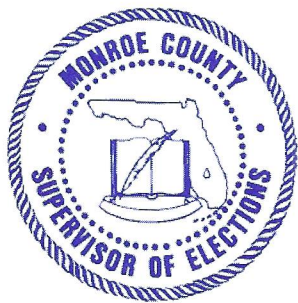
Further, Harding appears to have all the other accouterments of a Michigan domicile rather than a Florida domicile:

- He files his Federal Income Tax using the Saline MI address.
- He has a Michigan driver's license.
- He did not present a Florida driver's license to register to vote or when he changed party affiliation. [See attachment]

The question of whether Harding is in fact legally domiciled (and therefore a legal voter) in this district in Florida stands despite the state's attorney's action to put the investigation to bed.

There's a lot of smoke here and more details are turning up. It's hard to tell whose feet are getting held to the fire but it seems to be KCB's residents.

"Hey, it's KCB," a local contractor said. "They make their own rules."



R. JOYCE GRIFFIN

Supervisor of Elections

Monroe County, Florida

www.KeysElections.org

June 8, 2023

Honorable Dennis Ward
Monroe County State Attorney
530 Whitehead St #301
Key West, FL 33040

Re: KCB Commissioner Thomas Lee Harding
Phone: 734.476.0531
Email: kcbtomharding@gmail.com

Dear Mr. Ward,

Please find attached information on a Monroe County voter and Key Colony Beach Council Member: Thomas Lee Harding, DOB 11/07/1957, Voter Registration Number: 126727406, Registration Date: March 28, 2019.

On June 7, 2023, I received information by a phone call that Mr. Harding has homestead in Michigan. On June 7, 2023, I called Mr. Harding he agreed that he does have homestead in Michigan. I informed him that when you apply for homestead and register to vote you are declaring that address as your primary address. He told me that when he registered to vote he asked if you could own property in another state and still register to vote in Monroe County and was told he could. I informed him that you could own property you could not homestead that property in Michigan and register in Monroe County.

Please look into this complaint concerning a violation of 101.045

(1) A person is not permitted to vote in any election precinct or district other than the one in which the person has his or her legal residence and in which the person is registered.

Thank you for your continued support of the voting system.

Sincerely,

A handwritten signature in black ink, appearing to be "R. Joyce Griffin".

R. Joyce Griffin

Key West Office: 530 Whitehead Street #101 • Key West, Florida 33040-6577 • (305) 292-3416

Marathon Office (MM 52.5): 10015 Overseas Highway • Marathon, Florida 33050-9701 • (305) 289-6017

Key Largo Office (MM 102): Murray Nelson Center • 102050 Overseas Hwy. # 137 • Key Largo, Florida 33037-9700 • (305) 453-8740

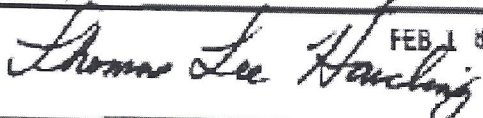
Numbered rows 1 through 7 and 12 must be completed for a new registration.

Florida Voter Registration Application
Part 2 - Form (DS-DE #39, R15-2.040, F.A.C. (eff. 10/2013))

The downloadable/printable online form is available at:
sos.florida.com/elections/voter-registration

This is: ☒ New Registration ☐ Record Update/Change (e.g., Address, Party Affiliation, Name, Signature) ☐ Request to Replace Voter Information Card

1	Are you a citizen of the United States of America?		<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		OFFICIAL 28 MAR 28 AM 8:41	
2	<input checked="" type="checkbox"/> I affirm that I am not a convicted felon, or if I am, my right to vote has been restored.				HARDE COUNTY MAR 28, 2019, FLORIDA	
3	<input checked="" type="checkbox"/> I affirm that I have not been adjudicated mentally incapacitated with respect to voting or, if I have, my right to vote has been restored.					
4	Date of Birth (MM-DD-YYYY)		11-07-1957		FVRS No: 126727406-22	
5	Florida Driver License (FL DL) or Florida Identification (FL ID) Card Number				If no FL DL or FL ID, then provide: 4578	
6	Last Name		First Name		Middle Name	
7	Address Where You Live (legal residence-no P.O. Box)		City		County	
8	Mailing Address (if different from above address)		City		State or Country	
9	Address Where You Were Last Registered to Vote		City		State	
10	Former Name (if name is changed)		Gender		State or Country of Birth	
11	Email me SAMPLE BALLOTS if option is available in my county. (See Public Record Notice above) My email address is:		OHIO		Telephone No. (optional)	
Party Affiliation (Check only one. If left blank, you will be registered without party affiliation)		Race/Ethnicity (Check only one)		I am an active duty Uniformed Services or Merchant Marine member		I will need assistance with voting.
<input type="checkbox"/> Florida Democratic Party <input type="checkbox"/> Republican Party of Florida <input checked="" type="checkbox"/> No party affiliation <input type="checkbox"/> Minor party (print party name):		<input type="checkbox"/> American Indian/Alaskan Native <input type="checkbox"/> Asian/Pacific Islander <input type="checkbox"/> Black, not of Hispanic Origin <input type="checkbox"/> Hispanic <input checked="" type="checkbox"/> White, not of Hispanic Origin <input type="checkbox"/> Multi-racial <input type="checkbox"/> Other:		<input type="checkbox"/> I am a spouse or a dependent of an active duty uniformed services or merchant marine member <input type="checkbox"/> I am a U.S. citizen residing outside the U.S.		
Oath: I do solemnly swear (or affirm) that I will protect and defend the Constitution of the United States and the Constitution of the State of Florida, that I am qualified to register as an elector under the Constitution and laws of the State of Florida, and that all information provided in this application is true.		SIGN/ MARK HERE		Thomas J Hardy		Date MARCH 28, 2019

1	Are you a citizen of the United States of America? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		OFFICIAL USE ONLY	
2	<input checked="" type="checkbox"/> I affirm that I am not a convicted felon, or if I am, my right to vote has been restored.		126727406 22 THOMAS LEE HARDING PO BOX 510151 KEY COLONY BCH FL 33051	
3	<input checked="" type="checkbox"/> I affirm that I have not been adjudicated mentally incapacitated with respect to voting or, if I have, my right to vote has been restored.			
4	Date of Birth (MM/DD/YYYY)	11-07-1957		
5	Florida Driver License (FL DL) or Florida Identification (FL ID) Card Number		If no FL DL or FL ID, then provide	Last 4 digits of Social Security Number
				4578
6	Last Name	First Name	Middle Name	Name Suffix (Jr., Sr., I, II, etc.)
	HARDING	THOMAS	LEE	
7	Address Where You Live (legal residence-no P.O. Box)		City	County
	1101 WEST OCEAN DR.		KEY COLONY BEACH	MONROE
8	Mailing Address (if different from above address)	Appt./Lot/Unit	City	State or Country
		31	KEY COLONY BEACH	FLORIDA
9	Address Where You Were Last Registered to Vote		City	State
10	Former Name (if name is changed)	Gender	State or Country of Birth	Telephone No. (optional)
		<input checked="" type="checkbox"/> M <input type="checkbox"/> F	OHIO, USA	
11	<input checked="" type="checkbox"/> I email my SAMPLE BALLOTS if option is available in my county. (See Public Records Office above) My email address is: <u>HARDINGTHOMAS L@qol.com</u>			
Party Affiliation (Check only one. If you will be registered without party affiliation, check None.) <input checked="" type="checkbox"/> Florida Democratic Party <input type="checkbox"/> Republican Party of Florida <input type="checkbox"/> No party affiliation <input type="checkbox"/> Name party (print party name):		Race/Ethnicity (Check only one) <input type="checkbox"/> American Indian/Alaskan Native <input type="checkbox"/> Asian/Pacific Islander <input type="checkbox"/> Black, not of Hispanic Origin <input type="checkbox"/> Hispanic <input checked="" type="checkbox"/> White, not of Hispanic Origin <input type="checkbox"/> Multi-racial <input type="checkbox"/> Other		(Check only one if applicable) <input type="checkbox"/> I am an active duty Uniformed Services or Merchant Marine member <input type="checkbox"/> I am a spouse or a dependant of an active duty uniformed services or merchant marine member <input type="checkbox"/> I am a U.S. citizen residing outside the U.S.
Oath: I do solemnly swear (or affirm) that I will protect and defend the Constitution of the United States and the Constitution of the State of Florida, that I am qualified to register as an elector under the Constitution and laws of the State of Florida, and that all information provided in this application is true.		SIGN MARK HERE 		Date FEB 18, 2020

To: xxxx@keysmail.net

Thread-Topic: Question about a voter in Monroe County, FL with homestead on 9270 Yorkshire Dr

Thread-Index: AdmeBK3IYsL9w85XT6eCpuHltBQBVAAAzbowAAIuK9A=

From: York Assessor <assessor@twp-york.org>

Sent: Tuesday, June 13, 2023 11:23 AM

To: Joyce Griffin <rjg@keys-elections.org>

Subject: RE: Question about a voter in Monroe County, FL with homestead on 9270 Yorkshire Dr

Hello,

Michigan Principal Residence Exemption (PRE or Homestead) laws work similarly to Florida. The exemption has been applied at 9270 Yorkshire Drive since 1997 when Thomas L. Harding and Mary E. Harding purchased their property in York Township.

As long as the owners are not claiming a similar exemption in another location, they are not in violation of any Michigan Homestead Laws and may be registered to vote in Florida.

Please do not hesitate to further contact us should you require any additional information regarding this matter.

Thank You,

Jacob Karl, MAAO, PPE

York Township Deputy Assessor

assessor@twp-york.org

<https://www.twp-york.org/departments/assessorsoffice/>

(734) 439-8842 Ext. 206

From: Joyce Griffin <rjg@keys-elections.org>
Sent: Tuesday, June 13, 2023 10:45 AM
To: York Assessor <assessor@twp-york.org>
Cc: Deanna Manor <dmanor@twp-york.org>; County SA Abe Vallajo (avallejo@keyssao.org)
<avallejo@keyssao.org>
Subject: Question about a voter in Monroe County, FL with homestead on 9270 Yorkshire Dr

Good Morning,

Thomas Lee Harding, DOB Nov. 8, 1957, registered to vote in Monroe County, FL on March 28, 2019. He does not have homestead in Florida.

I understand that Mr. Harding has homestead on a home at: 9270 Yorkshire Dr., 48176.

In Florida a husband and wife may have homestead on a property and one of them may live somewhere else, as long as there are no other homesteads claim. Is this true in Michigan or has he violated Michigan homestead laws.

Thank you for your help,

Cc: State Attorney Investigator Abe Vallajo

R. **Joyce** Griffin

Supervisor of Elections

Monroe County, FL

530 Whitehead St. 101

Key West, FL 33040-6577

(305) 292-3416 – Phone

(305) 292-3406 – Fax

www.KeysElections.org



[Harding Thomas Lee residence question .pdf](#)



SAM C. STEELE, C.F.C.
MONROE COUNTY TAX COLLECTOR

2022 Paid Real Estate
NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY ID #	ESCROW CD	MILLAGE CODE	ACCOUNT #
1085511		50KC	1085511

HARDING THOMAS L
HARDING MARY E
9270 Yorkshire Dr
Saline, MI 48176-9442

00078901000307086633
1101 W OCEAN Dr 31

SEA ISLE CONDOMINIUM (F/K/A CONTINENTAL
CONDOMINIUM OF MARATHON BUILDING NO 3)
KEY COLONY BEACH A

Paid 03/27/2023 \$3,921.33
Receipt # 000-22-00036934
Paid By Thomas Harding

AD VALOREM TAXES						
TAXING AUTHORITY	TELEPHONE	MILLAGE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAX AMOUNT
SCHOOL STATE LAW	305-293-1400	1.2640	361,008	0	361,008	456.31
SCHOOL LOCAL BOARD	305-293-1400	1.6980	361,008	0	361,008	612.99
GENERAL FUND	305-292-4473	0.7138	355,727	0	355,727	253.92
F&F LAW ENFORCE JAIL	305-292-7017	1.7663	355,727	0	355,727	628.32
HEALTH CLINIC	305-296-4886	0.0417	355,727	0	355,727	14.83
MOSQUITO CONTROL	305-292-7190	0.4565	355,727	0	355,727	162.39
CITY OF KEY COLONY BEACH	305-289-1212	2.8726	355,727	0	355,727	1,021.86
SFWM DIST	800-432-2045	0.0948	355,727	0	355,727	33.72
OKEECHOBEE BASIN	800-432-2045	0.1026	355,727	0	355,727	36.50
MIDDLE KEYS HEALTH CARE	305-292-4473	0.5000	355,727	0	355,727	177.86
EVERGLADES CONST PRJT	800-432-2045	0.0327	355,727	0	355,727	11.63
TOTAL MILLAGE		9.5430	AD VALOREM TAXES		\$3,410.33	

NON-AD VALOREM ASSESSMENTS		
LEVYING AUTHORITY	TELEPHONE	AMOUNT
MO CO SOLID WASTE	305-295-4323	446.00
CITY OF KEY COLONY BCH STORMWATER	305-289-1212	65.00
NON-AD VALOREM ASSESSMENTS		\$511.00

COMBINED TAXES AND ASSESSMENTS	\$3,921.33	See reverse side for important information.
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If Postmarked By Please Pay	Mar 31, 2023 \$0.00				
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IF PAID BY



SAM C. STEELE, C.F.C.
MONROE COUNTY TAX COLLECTOR

2022 Paid Real Estate
NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY ID #	ESCROW CD	MILLAGE CODE	ACCOUNT #
1085511		50KC	1085511

HARDING THOMAS L
HARDING MARY E
9270 Yorkshire Dr
Saline, MI 48176-9442

00078901000307086633
1101 W OCEAN Dr 31

SEA ISLE CONDOMINIUM (F/K/A CONTINENTAL
CONDOMINIUM OF MARATHON BUILDING NO 3)
KEY COLONY BEACH A

RETURN WITH PAYMENT

CHECKS ON U.S. BANKS ONLY MADE PAYABLE TO SAM C. STEELE, C.F.C. TAX COLLECTOR • P.O. BOX 1129, KEY WEST FL 33041-1129

If Postmarked By Please Pay	Mar 31, 2023 \$0.00				
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Paid 03/27/2023 Receipt # 000-22-00036934 \$3,921.33
Paid By Thomas Harding

RETAIN THIS PORTION FOR YOUR RECORDS.
WALK-IN CUSTOMERS
PLEASE BRING FOR RECEIPT.

MICHIGAN

TAXPAYER'S GUIDE

for the
2022
tax year



Dear Taxpayer:

This booklet contains information for your 2023 Michigan property taxes and 2022 individual income taxes, homestead property tax credits, farmland and open space tax relief, and the home heating credit program.

For the 2022 income tax returns, the individual income tax rate for Michigan taxpayers is 4.25 percent, and the personal exemption is \$5,000 for each taxpayer and dependent. An additional personal exemption is available if you are the parent of a stillborn child in 2022. The state also provides a \$2,900 special exemption for each tax filer or dependent in the household who is deaf, paraplegic, quadriplegic, hemiplegic, totally and permanently disabled or blind. An additional \$400 exemption is available for each disabled veteran in the household.

This year, federal and state income tax returns are due April 18, 2023. Most taxpayers may request that their income tax refund be directly deposited into a U.S. financial account of their choice. To request direct deposit, fill out the direct deposit portion of the MI-1040, MI-1040CR, or MI-1040CR-2 or file Form 3174 and attach it to the state income tax form.

The information contained in this booklet may ease the burden of filling out state tax forms and may even save some taxpayers money. However, this booklet is not designed to provide line-by-line instructions for filling out state income tax forms. Please refer to the Michigan Department of Treasury's income tax instruction booklets for line-by-line guidance. You may also want to consult with a tax professional for further assistance.

Please Note:

The tax forms have been included as an example for taxpayers. Anyone using these forms to file their state income tax and property tax credits should consult the department's instruction booklets. Any references on these forms to page numbers refer to pages in the department's instruction booklets and not to pages in this Taxpayer's Guide.

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*The assistance of the
Michigan Department of Treasury
is acknowledged for its role in
the preparation of this publication.*

*This information is provided free to
Michigan citizens and is not for resale or profit.*

Prepared by the
Michigan Legislature
January 2023

MICHIGAN PROPERTY TAX

The general property tax has traditionally been an important part of our state's tax structure. Money raised through property taxes goes toward financing local services, such as police and fire protection; public education; the operation of city, village, township, and county governments; and special projects such as sewers, streets, and parks. All property taxes collected by local units of government, other than the state education tax which is sent to the state School Aid Fund for distribution, are kept locally, and no other part of that revenue is sent to or used by the state.

PROPERTY TAX ASSESSMENT

Property subject to taxation by local units of government is classified as either real or personal property. Real property consists of land and any improvements to the land, such as buildings or water and sewer facilities. Personal property includes tangible items such as furniture, machines, and equipment belonging to a business, and those items not permanently attached to land or buildings. Generally, residential personal property is exempt from taxation.

The process for determining a property owner's tax bill begins with calculating the property's assessed value. The "assessed value" of real property is the value placed upon the property by the local assessment officer. Each parcel of real property in Michigan has three valuations: assessed value, state equalized value, and taxable value. The Michigan Constitution requires that property be assessed uniformly at a rate not to exceed 50 percent of true cash value. True cash value is the usual selling price that the property would bring on the local market.

Property assessment is an annual, three-step process.

- First, the local assessor determines the *assessed value* of property based on the condition of the property on December 31 of the previous year. This is 50 percent of what the assessor determines to be the market price. If the property is covered by a conservation easement, the local assessor may take the easement into account in determining the assessed value. Conservation easements are voluntary restrictions on future development on the property.
- Second, the board of commissioners in each county equalizes, or applies an adjustment factor, to ensure that property owners in all cities, townships, villages, or school districts in the county pay their fair share of that unit's taxes. Equalization serves to bring the total valuation across assessing units as close to the 50 percent level as possible.
- Third, the State Tax Commission applies an adjustment factor to the county assessments to bring the total valuation across counties as close to the 50 percent level as possible. This process produces the property's *state equalized value*, or SEV.

While equalization results in the determination of the property's state equalized value, the *taxable value* is what is used to calculate property taxes. For property acquired in the previous year, the SEV is the property's taxable value. For each continued year of ownership, taxable value is the lesser of (1) that year's SEV versus the previous year's taxable value minus losses, adjusted for inflation, plus new property improvements or (2) the previous year's taxable value plus 5 percent. In other words, any increase in taxable value from one year to the next is capped at the rate of inflation or 5 percent, whichever is less, except for new construction. The inflation rate for 2022 was 7.9 percent so the inflation rate used to calculate 2023 taxable values is 5.0 percent.

When a property is transferred, the cycle starts anew, and the following year's SEV becomes the property's taxable value, eliminating the cap of the rate of inflation or 5 percent. This often triggers a "pop-up" in taxes due. A transfer of ownership occurs when a title or present interest in the property is transferred through conveyance by deed, land contract, trust, distribution under a will, certain leases, or other mechanisms. Transfers of property from one spouse to the other or from a decedent to a surviving spouse, among other exceptions, are not considered a transfer of ownership. In addition, transfers of residential property to an immediate family member are exempted from the pop-up if the property is not used for any commercial purpose following conveyance.

A TAXPAYER'S GUIDE

The pop-up from taxable value to SEV does not apply when eligible farmland is transferred to new owners. When someone purchases eligible farmland and files an affidavit testifying that the property will remain in agricultural use for at least seven years, the transfer will not trigger the pop-up. Transfers of land subject to a conservation easement are also exempted from the pop-up.

PRINCIPAL RESIDENCE EXEMPTION

A principal residence is exempt from taxes levied by a local school district for operating purposes of up to 18 mills. A homeowner's principal residence is defined as "the one place where an owner of the property has his or her true, fixed, and permanent home to which, whenever absent, he or she intends to return and that shall continue as a principal residence until another principal residence is established." Property owners may claim only one exemption. A married couple, filing income tax returns jointly, are generally entitled to no more than one principal residence exemption. However, there are exceptions to these rules. The law allows a temporary, additional exemption for up to three years on an unoccupied homestead listed for sale. Homeowners with a principal residence exemption currently residing in a nursing home, assisted living facility, or other location while convalescing and members of the armed services absent on active duty may maintain the exemption so long as they continue to own and maintain the property, they do not establish a new primary residence, and the property is not used for most commercial and business purposes. A homeowner who vacates their home because of damage or destruction may maintain the exemption for up to three years as long as they demonstrate an intent to move back in.

To be eligible for the homeowner's principal residence property exemption, a taxpayer must file an affidavit with the local tax collecting unit on or before June 1 for an exemption from the immediately succeeding summer tax levy and November 1 for an exemption from the immediately succeeding winter tax levy. Once filed, exemptions are valid in future years until rescinded. A denial of this exemption may be appealed to the Michigan Tax Tribunal. The appeal must be filed within 35 days from date of notice.

FARMLAND (QUALIFIED AGRICULTURAL) PROPERTY EXEMPTION

Farmland may be exempt from taxes levied by a local school district for operating purposes of up to 18 mills. Farmland must be determined to be qualified agricultural property. The state has defined qualified agricultural property as "unoccupied property and related buildings classified as agricultural, or other unoccupied property and related buildings located on that property devoted primarily to agricultural use." If a property is classified as agricultural for assessment purposes, a property owner does not need to take any action to receive the exemption, unless requested by the local assessor. Otherwise, a property owner must claim an exemption by filing an affidavit with the local tax collecting unit on or before May 1. In some cases, a partial exemption may be approved if part of the property is used for non-agricultural purposes. An exemption remains in place unless withdrawn or until rescinded. A denial of an exemption may be appealed to the local board of review. A board of review decision may be appealed to the Michigan Tax Tribunal within 35 days from the decision.

POVERTY EXEMPTION

A person may be eligible to request a poverty exemption from property taxes if they, at a minimum, own and occupy the property as their homestead, demonstrate evidence of ownership and identification, and meet poverty income standards. The local board of review makes the determination if the exemption should be granted or denied based on the guidelines for both income and asset levels adopted by the local unit of government. To be eligible for an exemption, a homeowner must apply to the local assessing unit after January 1 but before the day prior to the last day of the board of review. In certain jurisdictions, where permitted by resolution of the local governmental unit, a person who received the exemption in 2019, 2020, or both, or was approved for the first time in 2021, and receives a fixed income from public assistance may receive the exemption for up to 3 additional years without reapplication. March board of review denials may be appealed to the Michigan Tax Tribunal by the end of July. July and December board of review denials must be appealed to the Michigan Tax Tribunal within 35 days of notice.

DISABLED VETERANS EXEMPTION

Property owned and used as a homestead by a disabled and honorably discharged veteran is exempt from Michigan property taxes. To be eligible for this exemption, a disabled veteran must be determined by the U.S. Department of Veterans Affairs to be permanently or totally disabled as a result of military service and entitled to veterans' benefits at the 100 percent rate, have a certificate from the U.S. Veterans Administration certifying that they are receiving or have received pecuniary assistance due to disability for special adaptive housing, or be rated by the U.S. Department of Veterans Affairs as individually unemployable. This exemption is also available to an unmarried surviving spouse of a disabled veteran. An affidavit to qualify for this exemption must be filed annually with the local tax unit. A claim for the exemption is reviewed by the local board of review. A board of review decision may be appealed to the Michigan Tax Tribunal.

FARMLAND DEVELOPMENT RIGHTS AGREEMENT OR EASEMENT EXEMPTION

Property owners who own farmland covered by a development rights agreement or easement with the state are exempt from special assessments for sanitary sewers, water, lights, and nonfarm drainage on land covered by the agreement or easement. The exemption does not apply to assessments in place prior to entering into an agreement or easement. In addition, the property owner cannot take advantage of the services financed through the assessment on the exempted land and may be required to pay the assessment if the agreement or easement is ended.

APPEALING A TAX ASSESSMENT**THE LOCAL BOARD OF REVIEW**

If, for any reason, a taxpayer disagrees with the assessed value, taxable value, or taxable status of property, he or she may appeal to the local board of review. Each city or township may have its own board of review or appoint a joint board of review with neighboring communities. Township boards of review are comprised of three, six, or nine voters who are appointed by the township board. The size, composition, and appointment of city boards of review vary according to requirements of their respective city charters. Boards of review meet in the week containing the second Monday in March to hear protests. Boards of review also meet in July and December to correct qualified errors in the roll, including adjustments for property incorrectly listed as having had a transfer of ownership or certain other errors regarding the taxable status of the property. These meeting dates are also used for disputes over claims for the homeowner's poverty exemption, disabled veterans status, and initial farmland property exemptions. Boards of review may retroactively award a principal residence exemption to a homeowner for property not exempted on the tax roll; however, denied principal residence exemptions are appealed directly to the Michigan Tax Tribunal, which must be filed within 35 days of denial. Corrections may be made for the year in which the appeal was filed and, in some cases, for the three immediately preceding years. Places and times of board of review meetings should be posted in the local newspaper.

THE MICHIGAN TAX TRIBUNAL

To make an appeal at the state level, a taxpayer must have first locally appealed an assessment of residential or agricultural property. If not satisfied with the judgment of the board of review, a taxpayer may appeal the decision to the Michigan Tax Tribunal, an independent body which has the power to hear appeals of judgments of the local boards of review. (Assessment classifications are appealed to the State Tax Commission.) The tribunal has seven members appointed by the Governor and confirmed by the Michigan Senate. To appeal a 2023 assessment to the Michigan Tax Tribunal, an appeal must be filed before July 31, 2023 for residential or agricultural property and before June 1, 2023 for other property.

The Residential and Small Claims Division of the Michigan Tax Tribunal hears appeals of valuation of residential and agricultural property and appeals of agricultural and homeowner's principal residence exemptions. An appeal must be filed within 35 days after the assessor, county treasurer, or county equalization director denies a claim for an exemption. An appeal of a claim for a poverty exemption must be filed by July 31, if the claim was denied at the March board of review. A claim must be filed within 35 days if the July or December board of review (meetings held to correct errors in the roll) denies a claim of exemption.

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A filing fee may be required for an appeal. There is no fee for the filing of an appeal of a poverty exemption denial or contesting a property's SEV or taxable value if the property is covered by a principal residence exemption of at least 50 percent. The fees for filing other property tax appeals vary depending on the type of appeal and the amount of SEV or taxable value in contention, whichever is greater, with a minimum of \$25.00.

To initiate an appeal to the Michigan Tax Tribunal, the property owner must file a petition with the Tribunal's Small Claims Division. Petition forms can be found on the Michigan Tax Tribunal's Small Claims Division website, michigan.gov/taxtrib/small-claims. As of March 1, 2013, the Tribunal no longer accepts letters to initiate appeals.

PROPERTY TAX RATES

The tax rate, or millage, is the number of tax dollars the taxpayer must pay for each \$1,000 of taxable value. This rate varies by local unit, but certain statewide constitutional and statutory restrictions exist. The rate may not exceed 15 mills (\$15 per \$1,000), split between a taxpayer's county, township, and school districts, except in counties in which voters have approved rates of up to 18 mills. Excluded from these limitations are:

- Debt service taxes for all debts of local units approved by the electorate;
- For general law counties, townships, and school districts, extra-voted millage rates up to 50 mills not to exceed 20 years; and
- Taxes imposed by those units having tax limitations provided by charter or general law (cities, villages, charter townships, charter counties, community colleges, intermediate school districts (for special education and vocational education mills only), and other charter authorities).

Property taxes can be determined by multiplying the total local millage rate by the taxable value of property. A mill equals one one-thousandth of a dollar (\$1 of tax for each \$1,000 of taxable value). For example, if the local millage rate is 32 mills (\$32 per \$1,000 of taxable value) and the taxable value is \$100,000, the formula would be 32×100 , for a property tax of \$3,200. The Michigan Department of Treasury has a property tax estimator on its website, treas-secure.state.mi.us/ptestimator/ptestimator.asp.

COLLECTION

Property taxes may be collected in the summer or the winter, or in some combination. Townships traditionally collect property taxes in the winter, but most cities collect property taxes in the summer. The six-mill state education tax is collected in the summer. School boards or intermediate school districts can request that a city or township collect half or all of their school taxes in the summer. County-allocated millages are collected in the summer and county extra-voted millages are collected in the winter.

TAX DEFERMENTS

There are several instances in which a taxpayer may have their payments for special assessments or summer or winter property taxes deferred.

SPECIAL ASSESSMENTS

A homeowner who is 65 years of age or older or who is totally and permanently disabled, and who is a citizen of the United States, a resident of this state for five or more years, the sole owner of a homestead for five or more years, and who meets household income standards, is eligible to defer special assessments on that homestead that, per 2020 PA 331, were assessed before October 1, 2020. The total amount of the special assessment to be deferred, exclusive of interest, cannot be less than \$300.

For those who qualify for a special assessment deferment, the payment of the deferred special assessment by the owner, or the owner's estate, will include an interest charge of 1 percent per month or fraction of a month. Special assessments will be deferred until one year after the owner's death or until the homestead is sold, conveyed, or transferred to someone else. Death of a spouse, however, will not terminate the deferment for the surviving spouse, unless the surviving spouse remarries.

SUMMER PROPERTY TAX

A taxpayer who is 62 years of age or older (including the unremarried surviving spouse of a person who was 62 years of age or older at the time of death), a paraplegic, a quadriplegic, a hemiplegic, an eligible serviceperson, an eligible veteran, an eligible widow or widower, or who is totally and permanently disabled, or blind, may be able to delay paying summer taxes on his or her homestead if total household income in the prior taxable year did not exceed \$40,000. Summer taxes on farms may also be deferred in certain situations where gross receipts in previous years are not less than household income in the preceding calendar year. If deferred, summer taxes may be paid on or before February 14 without any penalty or interest. Applications for deferment of summer taxes must be filed with the city, village, or township treasurer by September 14, or before the date summer taxes are due, whichever is later.

WINTER PROPERTY TAX

A taxpayer who is 65 years of age or older (including the unremarried surviving spouse of a person who was 65 years of age or older at the time of death), a paraplegic, a quadriplegic, a hemiplegic, an eligible serviceperson, an eligible veteran, an eligible widow, or who is totally and permanently disabled, or blind, may be able to delay paying the winter taxes on his or her homestead, without penalty, until May 1 of the first year of delinquency. Winter tax deferral is only available if approved by the county board of commissioners and is subject to certain conditions. Taxpayers can contact the county treasurer to determine if the winter tax deferment is available and to check qualifications.

SIGNIFICANT 2023 PROPERTY TAX DATES

December 31, 2022	Tax day for 2023 property tax assessments.
February 14, 2023	<p>Last day to pay property taxes without the imposition of a late penalty charge equal to 3 percent of the tax in addition to the property tax administration fee, if any.</p> <p>The governing body may waive the penalty for the homestead property of a senior citizen (62 years of age or older), paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, or totally and permanently disabled person, or blind person, if that person has filed a claim for a homestead property tax credit with the state treasurer <u>before</u> February 15. Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement <u>before</u> February 15. If statements are not mailed by December 31, the local unit may <u>not</u> impose the 3 percent late penalty charge.</p> <p>A local unit of government shall defer the collection of summer property tax until this date for property which qualifies.</p>
February 28	Last day for local treasurers to collect 2022 property taxes.
March 1	<p>Properties with delinquent 2021 taxes forfeit to the county treasurer.</p> <p>County property tax administration fee of 4 percent added to unpaid 2021 taxes and interest at 1 percent per month.</p> <p>Local units to turn over 2022 delinquent taxes on real property to the county treasurer.</p>

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SIGNIFICANT 2023 PROPERTY TAX DATES (CONTINUED)

March 13	<p>The local board of review meets. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The board of review must meet one additional day during this week and shall hold at least three hours of its required sessions during this week <u>after 6 p.m.</u></p> <p>Note: The governing body of a city or township may authorize March 14 or 15 as an alternative starting date for the initial meeting of the March board of review.</p>
March 31	<p>Last day to pay all forfeited 2020 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2020 real property taxes vests solely in the foreclosing governmental unit.</p>
April 3	<p>The March board of review must complete their review of protests of assessed value, taxable value, property classification, or denial by assessor of continuation of Qualified Agricultural Property Exemption.</p>
April 28	<p>Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the county board of commissioners.</p>
May 1	<p>Deadline for filing a Principal Residence Exemption Active Duty Military affidavit (Form 4660) to allow military personnel to retain an exemption for up to three years if they rent or lease their principal residence while away on active duty.</p> <p>Deadline for filing the Farmland (Qualified Agricultural) Property Exemption affidavit (Form 2599) with the local assessor if the property is NOT classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt.</p>
May 31	<p>Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal, or utility personal must be made by filing a written petition with the Michigan Tax Tribunal.</p>
June 1	<p>Last day to send first notice to all properties that are delinquent on 2022 taxes.</p> <p>Deadline for filing Homeowner's Principal Residence Exemption affidavit (Form 2368) for exemption from the summer tax levy of 18-mill school operating tax.</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (Form 4640) for the summer tax levy.</p> <p>Note: Denial of a Homeowner's Principal Residence Exemption may be appealed by the owner to the Small Claims Division of the Michigan Tax Tribunal within 35 days after the date of the notice of denial.</p>
June 5	<p>Deadline for notifying protesting taxpayer in writing of board of review action.</p>
June 30	<p>Deadline for classification appeals to the State Tax Commission. A classification appeal must be filed with the state tax commission in writing on or before June 30 (Form 2167).</p>
July 1	<p>Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date.)</p>
July 18	<p>The July board of review may be convened to correct a qualified error.</p> <p>Note: The governing body of a city or township may authorize, by adoption of an ordinance or resolution, an alternative date during this week.</p> <p>For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the July board of review in the year for which the exemption was claimed or in the immediate succeeding three years if the exemption was not on the tax roll.</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the July board of review for the current year and the immediately preceding year if the exemption was not on the tax roll.</p> <p>July board of review may hear appeals for current year only for poverty exemptions, <u>but not</u> poverty exemptions denied by the March board of review.</p>

SIGNIFICANT 2023 PROPERTY TAX DATES (CONTINUED)

July 31	Appeals of property classified as agricultural real or residential real must be made by filing petition with the Michigan Tax Tribunal.
August 21	Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50 percent of true cash value.
September 1	Last day to send second notice by first class mail to all properties that are delinquent on 2021 taxes.
September 14	<p>Summer taxes due, unless property is located in a city with a separate charter due date.</p> <p>Interest of 1 percent per month will accrue if the payment is late for the state education tax and county taxes that are part of the summer tax collection.</p> <p>Note: Date may be different depending on the city charter.</p> <p>Last day of deferral period for summer property tax levies.</p>
October 2	County treasurer adds \$15 for each parcel of property for which the 2021 real property taxes remain unpaid.
November 1	<p>Deadline for filing Homeowner's Principal Residence Exemption affidavit (Form 2368) for exemption from the winter tax levy of 18-mill school operating tax.</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (Form 4640) for the winter tax levy.</p>
December 1	<p>2023 taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day.</p> <p>Note: Appeal to the Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. (Limited to arithmetic errors.)</p>
December 12	<p>Special board of review meeting may be convened by assessing officer to correct qualified errors.</p> <p>Note: The governing body of a city or township may authorize, by adoption of an ordinance or resolution, an alternative meeting date during this week.</p> <p>For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the December board of review in the year for which the exemption was claimed or the immediately succeeding three years.</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the December board of review for the current year and the immediately preceding year if the exemption was not on the tax roll.</p> <p>December board of review to hear appeals for current year poverty exemptions only, but not poverty exemptions denied by the March or July board of review.</p>
December 31	<p>Tax day for 2023 property taxes.</p> <p>Deadline for an owner that had claimed a Conditional Rescission of Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a Conditional Rescission of Principal Residence Exemption (Form 4640).</p>

MICHIGAN INDIVIDUAL INCOME TAX

The Michigan individual income tax was first adopted in 1967. It is a direct flat-rate tax, which means that everyone is assessed the same tax rate (4.25 percent for 2022), regardless of their level of income.

The basis, or starting point, of calculating the Michigan income tax is an individual's adjusted gross income (AGI) as determined on federal income tax forms, such as the 1040, 1040-SR, or 1040NR. Various amounts are subtracted from, or added to, the federal AGI before Michigan income taxes are determined. After all appropriate exemptions, subtractions, and additions are applied, an individual's tax liability is determined by multiplying their remaining income by 4.25 percent. After the tax is calculated, an individual's tax liability may be reduced—sometimes even beyond zero—by various tax credits. Tax credits are subtracted after taxes are calculated, while tax deductions are subtracted from income before taxes are determined.

TAX INFORMATION FOR TAX YEAR 2022

The following sections of the Taxpayer's Guide provide general information on Michigan individual income tax exemptions, deductions, and credits for the 2022 tax year (i.e., for tax returns filed by the April 2023 deadline). The information provided here is meant only to supplement information provided by the Michigan Department of Treasury. Taxpayers should still consult with the official tax instruction booklets when calculating their state individual income tax liability.

STATE INCOME TAX EXEMPTIONS

Michigan taxpayers are allowed to take a number of exemptions, depending on the number of people in the taxpayer's household, their ages, and other factors. These exemptions include:

- \$5,000 personal exemption.
- \$5,000 for each dependent.

Special Exemptions

- \$5,000 if you were the parent of a stillborn child delivered in 2022 and have a certificate of stillbirth from the Michigan Department of Health and Human Services.
- \$2,900 for each person or dependent in the household who is deaf, paraplegic, quadriplegic, hemiplegic, totally and permanently disabled, or blind.
- \$400 for each disabled veteran in the household.

ADDITIONS AND SUBTRACTIONS

Michigan law provides that some things that are not counted as income at the federal level must be counted as income in Michigan. Similarly, some things counted as income at the federal level are not counted as income under Michigan law. To determine income subject to state income taxes, adjustments must be made to the federal AGI. These additions and subtractions from income are listed on the form entitled, "Michigan Schedule 1," and a detailed description may be found in the instructions for Schedule 1.

Potential additions to Michigan income include:

- Gross interest and dividends from obligations issued by other states or their political subdivisions.
- Federal deductions taken for taxes on, or measured by, income including self-employment tax.
- Gains from Michigan related to certain capital gains and sales of certain business properties.
- Losses from a business or property located in another state or the sale or exchange of obligations of the United States government.
- Federal deductions taken for net operating losses, such as related to a business.
- Gross expenses from the production of oil and gas or the extraction of nonferrous metallic minerals subject to the Michigan severance tax deducted at the federal level.
- Nonqualified withdrawals from a Michigan Education Savings Program (MESP) or Achieving a Better Life Experience (ABLE) Program account.
- Refunds from terminated Michigan Education Trust (MET) accounts.

Potential subtractions from Michigan income include:

- Social Security benefits included in federal AGI.
- Retirement or pension benefits received for service in the U.S. Armed Forces or Michigan National Guard.
- Retirement or pension benefits received under the federal Railroad Retirement Act.
- Retirement or pension benefits received from a Michigan or U.S. government public retirement system or a public retirement system in another state if you or your spouse were born before 1946.*
- Retirement or pension benefits received from a private pension if you or your spouse were born before 1946.*
- Dividends, interest, and capital gains if you or your spouse were born before 1946.*
- Michigan standard deduction if you or your spouse were born between 1946 and 1955.*
- Retirement or pension benefits received from employment with a governmental agency exempt from Social Security if you or your spouse were born on or after January 1, 1946, but before January 2, 1958, or you or your spouse were born after December 31, 1952, and retired as of January 1, 2013.*
- Income from U.S. government obligations (e.g., Series EE bonds, Treasury notes).
- Federal gains related to certain capital gains and sales of certain business properties.
- Income attributable from another state.
- Compensation received for active duty in the U.S. Armed Forces.
- Income earned while a resident of a Renaissance Zone.
- Refunds from state and city income taxes and homestead property tax credits included in federal AGI.
- Contributions to a Michigan Education Savings Program (MESP) account or Achieving a Better Life Experience (ABLE) account.
- Payments for a Michigan Education Trust (MET) prepaid tuition contract or a contribution to the MET Charitable Tuition Program.
- Gross income subject to the Michigan severance tax from the Michigan production of oil and gas or the extraction of nonferrous metallic minerals included in federal AGI.
- Certain income earned as a member of a federally recognized tribe who lives in an area covered by an active tax agreement between the tribe and the state.
- Michigan net operating losses, such as related to a business.
- Benefits from a discriminatory self-insured medical expense reimbursement plan.
- Settlement payments received as a Holocaust victim.
- Wagering losses that were claimed on the federal return as an itemized deduction.

***The amount of and eligibility for these subtractions depend on your age.**

Please see the appropriate official tax instruction booklet for a list of all the available additions and deductions that may be added or subtracted from a taxpayer's adjusted gross income.

TAX CALCULATION

After all applicable exemptions, additions, and subtractions are applied, the Michigan individual income tax is calculated. The Michigan income tax rate is 4.25 percent for the 2022 tax year.

STATE INCOME TAX CREDITS

Michigan offers a number of tax credits that allow taxpayers to reduce their tax bill. Tax credits are subtracted after calculating the amount of taxes due. Depending on whether or not the credit is considered refundable, tax credits may even result in the state making a payment to the individual. Non-refundable credits can only reduce a taxpayer's tax bill to zero but cannot go beyond this point. Refundable credits, however, can go beyond zero. For example, a taxpayer calculates that they owe \$500 in income taxes. However, they qualify for a non-refundable tax credit worth \$700. Since the credit is non-refundable, the credit will reduce their tax liability to zero, and the state will not owe them any money. If, on the other hand, the tax credit is refundable, the state will pay, or refund, the difference between the tax bill (i.e., \$500), and the amount of the credit, (i.e., \$700). This will result in the state issuing the taxpayer a check for \$200.

The primary nonrefundable tax credit available to Michigan income tax filers is the credit for income taxes imposed and remitted to governments outside Michigan. There are also several refundable tax credits available to filers. Three of Michigan's major refundable tax credits—the homestead property tax credit, home heating credit, and earned income tax credit—and the farmland preservation tax credit are discussed on the following pages. Information on all refundable and nonrefundable tax credits can be found in the Michigan Department of Treasury's official tax booklets.

HOMESTEAD PROPERTY TAX CREDIT

Michigan's homestead property tax credit program is a way the state of Michigan helps offset a portion of the property taxes paid by Michigan homeowners and renters. Homeowners pay property taxes directly and renters pay them indirectly with their rent. For most people, the credit is based on a comparison between total household resources and the property taxes, rent, or other fees paid on a Michigan homestead.

What is a homestead?

The term "homestead" is defined as the place where an individual lives, whether it is owned or rented, and includes a mobile home or lot in a mobile home park. An individual may have only one homestead at any given time, and they must occupy the property for it to be considered their homestead. Permanent occupants of a nursing home, foster care home, or home for the aged that is subject to property taxes may consider the facility as their homestead.

What are total household resources?

Total household resources are the combined total income (taxable and nontaxable) of both spouses or of a single person maintaining a household. It is federal AGI, excluding net business and farm losses, net rent and royalty losses, and any carryover of a net operating loss, plus all income exempt or excluded from the federal AGI. Gains realized on the sale of a residence should be included, whether or not these gains are exempt from federal income tax.

Total household resources include the following:

- Capital gains on sales of your residence regardless of them being exempt from federal income tax.
- Compensation for damages to character or for personal injury or sickness.
- An inheritance (except an inheritance from your spouse).
- Proceeds of a life insurance policy paid on the death of the insured (except benefits from a policy on your spouse).
- Death benefits paid by or on behalf of an employer.
- Minister's housing allowance.
- Forgiveness of debt, even if excluded from AGI (e.g., mortgage foreclosure).
- Reimbursement from dependent care and/or medical care spending accounts.
- Scholarships, stipends, grants, and payments made on your behalf, except government payments made directly to third parties such as an educational institution or subsidized housing project.

Total household resources do NOT include:

- Net operating loss deductions taken on your federal return.
- Payments received by participants in the foster grandparent or senior companion program.
- Energy assistance grants.
- Government payments to a third party (e.g., a doctor, GI bill benefits, and payments from a PELL grant). **Note:** If payment is made from money withheld from your benefit, the payment is part of total household resources. (For example, the Michigan Department of Health and Human Services may pay your rent directly to the landlord.)
- Economic Impact Payments (Federal Stimulus Payments).

- Money received from a government unit to repair or improve your homestead.
- Surplus food or food assistance program benefits.
- State and city income tax refunds and homestead property tax credits.
- Chore service payments. (These payments are income to the provider of the service.)
- The first \$300 from gambling, bingo, lottery, awards, or prizes.
- The first \$300 in gifts of cash or merchandise received, or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) by parents, relatives, or friends.
- Amounts deducted from Social Security or Railroad Retirement benefits for Medicare premiums.
- Life, health, and accident insurance premiums paid by your employer.
- Loan proceeds.
- Inheritance from a spouse.
- Life insurance benefits from a spouse.
- Payments from a long-term care policy made to a nursing home or other care facility.
- Most payments from The Step Forward Michigan program.
- Compensation for wrongful imprisonment.

Taxpayers may reduce total household resources by subtracting:

- Payments to IRAs, SEP, SIMPLE, or qualified plans.
- Moving expenses incurred by members of the Armed Forces on active duty who move into or within Michigan due to a military order and permanent change of station. Moving expenses when moving out of Michigan cannot be included in “Other Adjustments” to reduce total household resources.
- Student loan interest deduction.
- Deduction for self-employment tax.
- Self-employed health insurance deduction.
- Penalty on early withdrawal of savings.
- Alimony paid, if deductible on your U.S. Form 1040.
- Jury duty pay you gave to your employer.
- Archer Medical Savings Account (MSA) deduction.
- Health Savings Account (HSA) deductions.
- Medical insurance or HMO premiums you paid for yourself or your family (not Medicare), including medical insurance premiums paid through payroll deduction.
- Any other adjustments to gross income included on 2022 U.S. Form 1040, Schedule 1.

For more information on total household resources, visit: www.michigan.gov/taxtotalhouseholdresources.

What property taxes, rental payments, and other fees are used to calculate the credit?

For Michigan homeowners, property taxes used to calculate the credit are those for which the taxpayer received a bill in 2022, regardless of when the taxes were paid. Administration fees of 1 percent or less may be included, but not penalties or interest. Special assessments may be included only if they are levied at a uniform millage rate, are based on taxable value, and either applied to the entire taxing jurisdiction, or are levied for police, fire, or advanced life support in an entire township, except for the village portion of a township.

For other tax filers, the following information may be used to calculate the credit:

- Renters may count 23 percent of the rent paid, except renters of tax-exempt housing who pay service fees instead of property taxes. In this case, renters may only count 10 percent of their rent. Renters of tax-exempt housing that do not pay service fees are not eligible for the credit.
- Persons living in a mobile home park may count the \$3 per month specific tax and 23 percent of the amount they pay for lot rental less the specific tax.

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- Permanent occupants of a nursing home, foster care home, or home for the aged that is subject to property taxes may use the allocated share of the property taxes levied on the facility as taxes eligible for credit. Nursing home managers should have this information.

Single occupants of a nursing home or adult care facility who maintain an unrented homestead may claim either their homestead tax or their share of the facility's property tax. Both may not be claimed. Filers who maintain a homestead and their spouse lives in an adult care facility may file a joint credit claim by combining their spouse's share of the facility's property tax and their homestead tax.

Property taxes on a homestead that is bought or sold during the year must be prorated according to the number of days occupied, regardless of any agreement entered into by the parties involved as to who shall pay the taxes.

Who is not eligible for the credit?

- Taxpayers whose property taxes, rent, or other fees as described above do not exceed 3.2 percent of their total household resources.
- Taxpayers with total household resources of more than \$63,000.
- Taxpayers whose homestead has a taxable value greater than \$143,000 (excluding the portion of a parcel of real property that is unoccupied and classified as agricultural).
- Persons whose total household resources consisted totally of Family Independence Program (FIP) assistance or Michigan Department of Health and Human Services (MDHHS) benefits are not eligible for the credit. For persons who received a part of their income from these programs, their credit will be reduced by the percentage which their total household income was composed of FIP or MDHHS benefits.

How is the homestead property tax credit calculated?

The value of the homestead property tax credit is calculated by comparing total household resources against property taxes, rent, or other fees as described above. The credit is available to taxpayers with total household resources of \$63,000 or less, whose home is in Michigan, who resided in Michigan for at least six months in 2022, and whose homestead taxable value is not greater than \$143,000.

The basis for the credit is the difference between property taxes, eligible rent, or other fees and a percentage (3.2 percent for most filers) of total household resources, up to a maximum of \$1,600. Most filers do not receive the full amount of this difference as a credit, however, because the credit is adjusted based on household resources and whether the filer qualifies as a senior citizen or is disabled. The impacts of these adjustments are described in the next few paragraphs.

For most filers, the credit equals 60 percent of the difference between property taxes, eligible rent, or other fees and 3.2 percent of total household resources.

Senior citizens (65 years of age or older) whose total household resources are \$21,000 or less may receive 100 percent of the difference as a credit. Senior citizens whose total household resources are more than \$21,000, but no more than \$30,000, are eligible for a reduced percentage of the difference. The credit percentage is reduced by 4 percent for each \$1,000 (or part of \$1,000) that total household resources exceed \$21,000 (see MI 1040CR Table A). For senior citizens whose total household resources are between \$30,001 and \$63,000 the credit is 60 percent of the difference.

For filers who are permanently disabled, paraplegic, hemiplegic, quadriplegic, or deaf, and whose total household resources are \$63,000 or less, the credit is equal to 100 percent of the difference, i.e., 100 percent of the difference between property taxes, eligible rent, or other fees and the appropriate percentage of total household resources (again, generally 3.2 percent) up to a maximum of \$1,600.

The credit is reduced for all filers, including senior citizens and the disabled, if the filer's total household resources exceed \$54,000. The reduction is equal to 10 percent for each \$1,000 (or part of \$1,000) above \$54,000 until total household resources reach \$63,000 (see MI 1040CR Table B). Persons with total household resources above \$63,000 are not eligible for the homestead property tax credit.

The following examples provide a better illustration of how the homestead property tax credit is calculated. The official tax booklets provided by the Michigan Department of Treasury should be consulted when applying for this credit.

EXAMPLES OF COMPUTING THE CREDIT

Example 1: The following is an example of how the credit would be figured for a senior citizen whose total household resources in 2022 were \$21,000 or less. Mr. and Mrs. Smith's total household resources were \$20,000, qualifying them for 100% of the credit. Their property tax bill for 2022 was \$1,500.

The credit is computed by multiplying total household resources (\$20,000) by 3.2% (.032). The credit is worth the amount of property taxes that exceed this amount as follows:

$$\text{\$20,000} \times 3.2\% = \text{\$640}$$

*Are property taxes greater than this amount? **Yes***

*What is the difference between property taxes (\$1,500) and \$640? **\$860***

The tax credit is \$860.

Example 2: Another example is provided for a senior citizen with total household resources of \$25,000 and property taxes of \$2,100, qualifying for less than 100% of the credit but more than 60%.

$$\text{\$25,000} \times 3.2\% = \text{\$800}$$

*Are property taxes greater than this amount? **Yes***

*What is the difference between property taxes (\$2,100) and \$800? **\$1,300***

*Amount Total Household Resources exceed \$21,000? **\$4,000***

Reduce credit by 16% (4% for each \$1,000 of total household resources over \$21,000) to 84%

Amount of Credit: $\text{\$1,300} - (16\% \times \text{\$1,300}) = \text{\$1,092}$

Example 3: Mr. and Mrs. Jones are senior citizens whose total household resources were \$35,000. They paid \$600 per month in rent for 12 months. If 23% of the total rent they paid in 2022 is more than 3.2% of their household income, the excess is multiplied by 60% to determine the credit as follows:

$$\text{\$35,000} \times 3.2\% = \text{\$1,120}$$

*What is 23% of their 2022 rent? **\$1,656***

*Is 23% of rent paid greater than 3.2% of Total Household Resources? **Yes***

*What is the difference between 23% of rent and \$1,120? **\$536***

Multiply \$536 by 60%

The tax credit is \$322.

FILING THE HOMESTEAD PROPERTY TAX CREDIT

There are two forms that may be used to file the homestead property tax credit. Most taxpayers should use form MI-1040CR to calculate the credit. However, taxpayers who are active military, veterans, a surviving spouse of a veteran, or totally blind and own their homestead, may file form MI-1040CR-2, which uses an alternative method to calculate the credit. These taxpayers should use the form that provides the larger credit.

All individuals claiming a refund should file their claim with their Michigan income tax return. The 2022 Michigan income tax return is due April 18, 2023.

The period for amending a claim for a homestead property tax credit is four years from the date set for filing the original claim. Those individuals who do not have to file a Michigan income tax return, but who are eligible for property tax relief, should file the homestead property tax claim as soon as the amounts of 2022 homestead property taxes and household income are known.

HOME HEATING CREDITS

The home heating tax credit is available to households that are at or near the poverty level as defined by the federal government. This credit is different from other credits in that its value must be applied to heating costs, and it is federally funded. The credit is available to renters or homeowners, including mobile home renters or owners, whose total household resources are at or below certain limits based on the number of exemptions the taxpayer is allowed. Household resources are calculated the same as for the homestead property tax credit. The number of exemptions that should be used to compute the credit includes a personal exemption for the claimant, their spouse, their children, and other dependent adults in the household. Additional exemptions are available for each person in the household who is disabled or is a qualified disabled veteran.

There are two methods available for computing a home heating credit: the standard method, and for individuals with very low household resources and high heating costs, an alternative formula.

STANDARD METHOD

In calculating the credit using the standard method, the amount of the home heating tax credit is determined by first figuring the amount of total household resources and the number of exemptions. Then, the following table is used to find the standard allowance (the maximum credit permitted) for the total exemptions claimed.

Number of Exemptions	Standard Allowance	Household Resources Ceiling
0 or 1	\$524	\$14,957
2	\$706	\$20,157
3	\$888	\$25,357
4	\$1,069	\$30,528
5	\$1,251	\$35,729
6	\$1,433	\$40,929

For each additional exemption, \$5,200 is added to household resources and \$182 is added to the standard allowance.

Across from the number of exemptions is the standard allowance. The credit is the standard allowance minus 3.5 percent of total household resources. The home heating credit is funded by a block grant from the federal government. In order to limit credits to the available amount of federal funding, 2022 credits will be multiplied by a proration factor of 90 percent. Claimants with heat included in rent are eligible for only 50 percent of the standard credit amount, which is then reduced by the proration factor, i.e., 90 percent. Credits are not available for those whose household income exceeds the amount in the household resources ceiling column at the right of the table.

EXAMPLE CALCULATION OF STANDARD CREDIT

John and Mary Smith are both senior citizens who are homeowners. They had total household resources of \$12,000. They were entitled to two exemptions.

Standard Allowance	\$706.00
Less: 3.5% of household income (.035 x \$12,000)	– \$420.00
Home Heating Credit Subtotal	\$286.00
Proration Factor	<u>x .90</u>
Credit Available (rounded to the nearest dollar)	\$ 257.00

ALTERNATIVE METHOD

As stated above, the alternative method is for individuals with very low incomes and high heating costs. Only those whose household income does not exceed the maximums specified in the table below (based on the number of exemptions for which they are eligible) can qualify for the alternative credit formula.

Number of Exemptions	Maximum Household Resources
0 or 1	\$16,387
2	\$22,051
3	\$27,720
4 or more	\$30,364

To compute the alternative credit, total heating costs for the 12 consecutive monthly billing periods from November 2021 to October 2022 must be determined. (Maximum heating costs allowed in 2022 is \$3,430.) Then the total heating costs are reduced by 11 percent of household income. The home heating credit will be 70 percent of this amount. For the 2022 tax year, credits will be multiplied by a proration factor of 90 percent. The alternative credit is not available to those whose heat is included in rent or for claims of less than 12 months.

EXAMPLE CALCULATION OF ALTERNATIVE CREDIT

Bill and Helen Jones had a household income of \$7,500 and were entitled to three exemptions. Their total heating cost was \$1,500.

Fuel cost	\$1,500.00
Less 11% of household income (.11 x \$7,500)	– \$ 825.00
Balance	\$ 675.00
Multiply by 70%	x .70
Home Heating Credit Subtotal	\$ 472.50
Proration Factor	x .90
Home Heating Credit (rounded to the nearest dollar)	\$ 425.25

Even if you qualify for the alternative credit, you should also calculate your credit using the standard method and claim the larger credit.

RECEIVING THE HOME HEATING CREDIT

Instead of receiving a credit against taxes owed, or a refund of money from the state, most people receiving the home heating credit receive an energy draft to use as payment toward current and future heating bills. Energy drafts can be used only to pay heating bills in the taxpayer's name and may not be cashed. For some people, the Michigan Department of Treasury will send their credit directly to their heating provider. Those whose heating costs are included in rent or whose heating services are in someone else's name will receive checks. Michigan residents can apply for the home heating credit by filling out form MI-1040CR-7. The home heating credit is available even for those who do not have to file a Michigan tax return. The home heating credit is available January 1, 2023 through September 30, 2023.

EARNED INCOME TAX CREDITS

Michigan's Earned Income Tax Credit (EITC) helps working families keep more of their paycheck. The Michigan EITC is based on the federal Earned Income Tax Credit program. Michigan taxpayers who are eligible for the federal EITC are automatically eligible for the Michigan EITC. For tax year 2022, the Michigan EITC equals 6 percent of the federal EITC.

FARMLAND PRESERVATION TAX CREDIT

The Farmland Preservation Tax Credit returns a share of the property tax paid on farmland back to farmland owners. Property owners who own farmland covered by a development rights agreement with the state or who have sold development rights or an agricultural conservation easement held by the state can receive this credit on their state income tax. The amount of the credit depends on how much property taxes paid exceed a portion (3.5 percent) of total household income. Michigan residents can apply for the Farmland Preservation Tax Credit by filling out form MI-1040CR-5.

VOLUNTARY CONTRIBUTIONS SCHEDULE

Michigan's Voluntary Contributions Schedule, found on Form 4642, allows taxpayers to make direct contributions to a number of charities. The contribution will increase the taxpayer's tax liability or reduce their refund. For tax year 2022, contributions can be made to following charitable entities:

American Red Cross Michigan Fund – to support emergency-related relief efforts and help military families and veterans cope and respond to service-related challenges.

Animal Welfare Fund – to help finance the costs for protecting and caring for animals that have been subjected to cruelty or neglect.

Children's Trust Fund – Prevent Child Abuse Michigan – to provide education to parents, adults, and children that helps eliminate preventable injuries, improve nutrition, and prevent sexual abuse and trauma.

Military Family Relief Fund – to provide assistance to needy families of Michigan military personnel serving on active duty.

United Way Fund – to improve the lives of Michigan residents by mobilizing the caring power of communities to provide for basic needs, including, but not limited to, food, clothing, and shelter.

FILING INCOME TAX RETURNS

The individual income tax filing deadline in Michigan is April 18, 2023. Forms may be filed by mail or electronically. The Michigan Department of Treasury encourages electronic filing, called e-file, because it costs 83 percent less to process than paper forms. Taxpayers who use e-file and are due refunds can get their refunds faster than with a paper return. Taxpayers who have a balance due can file their returns electronically before the filing deadline. However, they do not have to send their payments until April 18, 2023.

Home heating credit forms can be filed up until September 30, 2023, and it does not require the tax filer to have paid income taxes or submit the Michigan individual income tax form.

Most taxpayers have the option of having their income tax refund deposited directly into their bank accounts.

Taxpayers may request a 180-day extension of the deadline to file taxes. An extension of time to file the federal return automatically extends the time to file the Michigan return. An extension of time to file is not an extension of time to pay, however. Interest and penalties will accrue during the extension. Taxpayers who are unable to submit the entire payment by July 15 can make late or partial payments.

CONTACTING THE MICHIGAN DEPARTMENT OF TREASURY

- Mailing Address: Michigan Department of Treasury
Lansing, Michigan 48922
- Phone: (517) 335-7508. Assistance is available using TTY through the Michigan Relay Center by calling 7-1-1.
- Printed material in an alternate format may be obtained by calling (517) 636-4486.
- Website: www.michigan.gov/taxes.

HOW TO GET HELP WITH TAXES

- Automated Information Service: (517) 636-4486.
- A list of places that provide free help with taxes is available through United Way by calling **2-1-1**, or by calling 1-844-875-9211 if 2-1-1 is unavailable. In some areas of the state, you may also be able to text your zip code to 898211 to initiate a text chat.
- Help with taxes may also be available from the Michigan Statewide Earned Income Tax Credit Coalition at www.michiganeic.org/taxpayers.
- The Michigan Department of Treasury website, www.michigan.gov/taxes, provides information about how to choose a tax preparer.

2022 MICHIGAN Individual Income Tax Return MI-1040**Amended Return** ☐
(Include Schedule AMD)**Return is due April 18, 2023.** Type or print in blue or black ink.

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789)
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)
Home Address (Number, Street, or P.O. Box)			4. School District Code (5 digits – see page 60)
City or Town	State	ZIP Code	

5. STATE CAMPAIGN FUND Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. <div style="display: flex; justify-content: space-between;"> <div> a. <input type="checkbox"/> Filer b. <input type="checkbox"/> Spouse </div> <div> 6. FARMERS, FISHERMEN, OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring. </div> </div>	7. 2022 FILING STATUS. Check one. a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately* <div style="border: 1px solid black; height: 20px; width: 150px; margin-top: 5px;"></div> <p style="font-size: small;">* If you check box "c," complete line 3 and enter spouse's full name below:</p>	8. 2022 RESIDENCY STATUS. Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident * <p style="font-size: small;">* If you check box "b" or "c," you must complete and include Schedule NR.</p>
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9. EXEMPTIONS. NOTE: If someone else can claim you as a dependent, check box 9e, enter 0 on line 9a and enter \$1,500 on line 9e (see instr.).

a. Number of exemptions (see instructions).....	9a.		x \$5,000	9a.		00
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.....	9b.		x \$2,900	9b.		00
c. Number of qualified disabled veterans.....	9c.		x \$400	9c.		00
d. Number of Certificates of Stillbirth from MDHHS (see instructions).....	9d.		x \$5,000	9d.		00
e. Claimed as dependent, see line 9 NOTE above.....	9e.	<input type="checkbox"/>		9e.		00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15.....	9f.			9f.		00

10. Adjusted Gross Income from your U.S. Form 1040 (see instructions).....	10.		00
11. Additions from Schedule 1, line 9. Include Schedule 1	11.		00
12. Total. Add lines 10 and 11.....	12.		00
13. Subtractions from Schedule 1, line 30. Include Schedule 1	13.		00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0".....	14.		00
15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19.....	15.		00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....	16.		00
17. Tax. Multiply line 16 by 4.25% (0.0425).....	17.		00

NON-REFUNDABLE CREDITS

	AMOUNT	CREDIT
18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions).....	18a.	00
19. Michigan Historic Preservation Tax Credit (see instructions).....	19a.	00
20. Income Tax. Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0".....	20.	00

Filer's Full Social Security Number

21. Enter amount of Income Tax from line 20.....	21.		00
22. Voluntary Contributions from Form 4642, line 6. Include Form 4642	22.		00
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.		00
24. Total Tax Liability. Add lines 21, 22 and 23	24.		00

REFUNDABLE CREDITS AND PAYMENTS

25. Property Tax Credit. Include MI-1040CR or MI-1040CR-2	25.		00
26. Farmland Preservation Tax Credit. Include MI-1040CR-5	26.		00
27. Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b.	27a.	FEDERAL	00
28. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581	28.	MICHIGAN	00
29. Credit for allocated share of tax paid by an electing flow-through entity (see instructions).....	29.		00
30. Michigan tax withheld from Schedule W, line 6. Include Schedule W (do not submit W-2s)	30.		00
31. Estimated tax, extension payments and 2021 credit forward	31.		00
32. 2022 AMENDED RETURNS ONLY. Taxpayers completing an original 2022 return should skip to line 33. Amended returns must include Schedule AMD (see instructions) .			
32a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 32a and enter this amount as a negative number on line 32c.			
32b. <input type="checkbox"/> If you paid with the original return, check box 32b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 32c. Do not include interest or penalty.	32c.		00
33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c	33.		00

REFUND OR TAX DUE

34. If line 33 is less than line 24, subtract line 33 from line 24. If applicable, see instructions.			
Include interest <input type="text"/> 00 and penalty <input type="text"/> 00	YOU OWE	34.	00
35. Overpayment. If line 33 is greater than line 24, subtract line 24 from line 33		35.	00
36. Credit Forward. Amount of line 35 to be credited to your 2023 estimated tax for your 2023 tax return ...		36.	00
37. Subtract line 36 from line 35.....	REFUND	37.	00

DIRECT DEPOSIT

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number

b. Account Number

c. Type of Account

1. ☐ Checking 2. ☐ Savings**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2021, enter dates below.**ENTER DATE OF DEATH ONLY.** Example: 04-15-2022 (MM-DD-YYYY)

Filer	<input type="text"/>	Spouse	<input type="text"/>
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Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN

Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature

Date

Preparer's Name (print or type)

Spouse's Signature

Date

Preparer's Signature

Preparer's Business Name, Address and Telephone Number

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.**Refund, credit, or zero returns.** Mail your return to:

Michigan Department of Treasury, Lansing, MI 48956

Pay amount on line 34 (see instructions). Mail your check and return to:

Michigan Department of Treasury, Lansing, MI 48929

+ 0000 2022 05 02 27 2

2022 MICHIGAN Schedule 1 Additions and Subtractions

Issued under authority of Public Act 281 of 1967, as amended.

Attachment 01

Include with Form MI-1040. Type or print in blue or black ink.

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789) — —
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Additions to Income (all entries must be positive numbers)

1. Gross interest and dividends from obligations issued by states (other than Michigan) or their political subdivisions.....	1.		00
2. Deduction for taxes on or measured by income, including self-employment tax, taken on your federal return, and allocated share of tax paid by an electing flow-through entity (see instructions)	2.		00
3. Gains from Michigan column of MI-1040D and MI-4797	3.		00
4. Losses attributable to other states (see instructions)	4.		00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797	5.		00
6. Oil, gas, and nonferrous metallic mineral expenses (Michigan sourced) deducted to arrive at Adjusted Gross Income (AGI).....	6.		00
7. Federal Net Operating Loss deduction included in AGI.....	7.		00
8. Other (see instructions). Describe:	8.		00
9. Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11.	9.		00

Subtractions from Income (all entries must be positive numbers)

10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Include U.S. <i>Schedule B</i> if over \$5,000.....	10.		00
11. Amount included in MI-1040, line 10, from military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits	11.		00
12. Gains from federal column of Michigan MI-1040D and MI-4797	12.		00
13. Income attributable to another state. Explain type and source:	13.		00
14. Taxable Social Security benefits or military pay (not retirement) included on MI-1040, line 10 ..	14.		00
15. Income earned while a resident of a Renaissance Zone (see instructions).	15.		00
16. Michigan state and local income tax refunds received in 2022 and included on MI-1040, line 10 (see instructions)	16.		00
17. Michigan Education Savings Program, MI 529 Advisor Plan, and Michigan Achieving a Better Life Experience Program.	17.		00
18. Michigan Education Trust	18.		00
19. Oil, gas, and nonferrous metallic minerals income (Michigan sourced) included in AGI	19.		00
20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to <i>Revenue Administrative Bulletin 1988-47</i>	20.		00
21. First-Time Home Buyer Savings Program. Enter amount from line 3 of Form 5792, <i>Michigan First-Time Home Buyer Savings Program. Include Form 5792.</i>	21.		00
22. Miscellaneous subtractions (see instructions). Describe:	22.		00

2022 MICHIGAN Schedule 1 Additions and Subtractions

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789)
			— —

Deduction Based on Year of Birth

Complete 23A through 23H if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 24, 25, 26, or 27. Check box(es) 23C and/or 23G **only** if you or your spouse received retirement benefits from employment with a governmental agency not covered by the federal Social Security Act (SSA exempt employment). **See instructions before continuing.**

FILER				SPOUSE			
A. Year of Birth (19xx)	B. Age as of 12-31-2022	C. Check if filer received benefits from SSA exempt employment	D. Check if filer retired as of 01-01-2013 and born after 1952	E. Year of Birth (19xx)	F. Age as of 12-31-2022	G. Check if spouse received benefits from SSA exempt employment	H. Check if spouse retired as of 01-01-2013 and born after 1952
		<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>

24. Tier 2 Michigan Standard Deduction. Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1946 through December 31, 1952, and reached age 67. Do not complete lines 25, 26 or 27.	24.		00
25. Tier 3 Michigan Standard Deduction. Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1953 through January 1, 1956, and reached age 67 on or before December 31, 2022. Do not complete lines 24, 26 or 27. Enter amount from line 6 of Worksheet 2.....	25.		00
26. Retirement benefits. Enter amount from line 16, 17 or 18 of Form 4884, <i>Michigan Pension Schedule</i> . Include Form 4884	26.		00
27. Dividend/interest/capital gains deduction for taxpayers 77 years and older . Deduction is limited to \$12,697 for single or married filing separately filers and \$25,394 for joint filers, less any deduction for retirement benefits (see instructions).....	27.		00

☐ Check this box if you are the unremarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

28. Subtotal. Add lines 10 through 27	28.		00
29. 2022 Michigan NOL Deduction. Enter amount from line 11 or 12 of Form 5674, <i>Michigan Net Operating Loss Deduction</i> . Include Form 5674	29.		00
30. Total Subtractions. Add lines 28 and 29. Enter here and on MI-1040, line 13.....	30.		00

2022 MICHIGAN Pension Schedule (Form 4884)

Generally, if the filer and spouse were born after 1945, STOP; you are not entitled to a retirement and pension benefits subtraction. **For exceptions**, refer to the instructions and the questionnaire "Which Section of Form 4884 Should I Complete?" for additional assistance.

Failure to complete this form in its entirety will result in your pension subtraction being denied.

Issued under authority of Public Act 281 of 1967, as amended. Type or print in blue or black ink.

Attachment 23

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789)
			— — — — —
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)
			— — — — —

PART 1: FILING INFORMATION

4. Primary Filer Year of Birth (ex. 19xx)	5. If a Joint Return, Spouse Year of Birth (ex. 19xx)
6. <input type="checkbox"/> Check here if you were born after January 1, 1956, were retired as of January 1, 2013, and received retirement benefits from SSA exempt employment.	

PART 2: DECEASED SPOUSE INFORMATION

If you are receiving retirement and pension benefits from a deceased spouse, or are otherwise claiming the retirement and pension benefits subtraction based on your deceased spouse's year of birth, complete lines 7a through 7e.

7a. Deceased Spouse Name	7b. Deceased Spouse Full Social Security No.	7c. Deceased Spouse Year of Birth (ex. 19xx)
7d. <input type="checkbox"/> Check here if your deceased spouse was born after 1952, was retired as of January 1, 2013, and received retirement benefits from SSA exempt employment.		
7e. <input type="checkbox"/> Surviving Spouse Election. Check here if you elect to subtract retirement and pension benefits based on the year of birth of your older deceased spouse. You must be the surviving spouse who (1) has reached age 67, (2) has not remarried, and (3) claimed a subtraction for retirement and pension benefits on a return jointly filed with the decedent in the year they died. See instructions.		

PART 3: RETIREMENT AND PENSION BENEFITS (see instructions)

Do not enter Social Security, military or railroad retirement benefits here (see Schedule 1).

8. Retirement and pension benefits. List all that apply for filer (and spouse if filing jointly) including benefits from a deceased spouse.

A	B	C	D	E	F
Enter "X" for Private or Public	Enter "X" for Deceased Spouse	Payer FEIN (from 1099-R) (Example: 38-1234567) (see instructions)	Distribution Code	Name of Payer	Pension Amount Included in AGI
					00
					00
					00
					00
					00
					00
					00
					00
					00
<input type="checkbox"/> Check here and complete the <i>Michigan Pension Continuation Schedule</i> (Form 4973) if you have more than eight sources of Retirement and Pension Benefits.					

Continue on page 2. This form cannot be processed if page 2 is not completed and included.
You must also include a completed MI-1040 and Schedule 1 when filing Form 4884.

Filer's Full Social Security Number (Example: 123-45-6789)

PART 4: To determine which section below to complete, review the questionnaire: "Which Section of Form 4884 Should I Complete?" in the MI-1040 book. Complete only one of the sections below.

SECTION A:

9. Enter \$56,961 if single or \$113,922 if filing jointly	9.		00
10. Enter military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits included in AGI from Schedule 1, line 11	10.		00
11. Subtotal. Subtract line 10 from line 9. If line 10 is greater than line 9, enter "0"	11.		00
12. Enter total public retirement and pension benefits, including public benefits received from a deceased spouse who died prior to 2022.....	12.		00
13. Subtotal. Subtract line 12 from line 11. If line 12 is greater than line 11, enter "0"	13.		00
14. Enter total private retirement and pension benefits, including private benefits received from a deceased spouse who died prior to 2022.....	14.		00
15. Enter the smaller of lines 13 or 14.....	15.		00
16. Total Retirement and Pension Benefits Subtraction. Add lines 12 and 15. Carry this amount to Schedule 1, line 26.....	16.		00

SECTION B:

17. Total Retirement and Pension Benefits Subtraction. Enter total retirement and pension benefits, including benefits received from a deceased spouse who died prior to 2022 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 23C and/or 23G on Schedule 1 or have military or railroad retirement benefits reported on Schedule 1, line 11, see instructions. Carry this amount to Schedule 1, line 26.....	17.		00
--	-----	--	----

SECTION C:

18. Total Retirement and Pension Benefits Subtraction. If you checked box 23C and/or 23G on Schedule 1 and the older of you or your spouse was born after January 1, 1956 but before January 2, 1961, enter retirement and pension benefits you received, up to \$15,000 per eligible taxpayer. If you have military or railroad retirement benefits reported on Schedule 1, line 11, see instructions. Carry this amount to Schedule 1, line 26	18.		00
---	-----	--	----

2022 MICHIGAN Voluntary Contributions Schedule

INSTRUCTIONS: Use this schedule to make a donation from your refund to any of the organizations listed below. If you are not receiving a refund, your donation will increase your tax due. Check the box associated with the dollar amount you wish to contribute in columns A or B or enter a specific dollar amount greater than \$10 in the space provided in column C. Enter the total of your contribution for each line in column D. For detailed descriptions of each fund, see the reverse side of this form. Include with Form MI-1040.

Type or print in blue or black ink.

Attachment 18

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789) _____
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Full Social Security No. (Example: 123-45-6789) _____

	A.	B.	C. Other Amount (greater than \$10)	D. Total Contribution				
1. American Red Cross Michigan Fund.....	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ <table><tr><td></td><td>00</td></tr></table>		00	1. <table><tr><td></td><td>00</td></tr></table>		00
	00							
	00							
2. Animal Welfare Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ <table><tr><td></td><td>00</td></tr></table>		00	2. <table><tr><td></td><td>00</td></tr></table>		00
	00							
	00							
3. Children's Trust Fund - Prevent Child Abuse Michigan.....	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ <table><tr><td></td><td>00</td></tr></table>		00	3. <table><tr><td></td><td>00</td></tr></table>		00
	00							
	00							
4. Military Family Relief Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ <table><tr><td></td><td>00</td></tr></table>		00	4. <table><tr><td></td><td>00</td></tr></table>		00
	00							
	00							
5. United Way Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ <table><tr><td></td><td>00</td></tr></table>		00	5. <table><tr><td></td><td>00</td></tr></table>		00
	00							
	00							
6. Add column D, lines 1 through 5. Enter total of column D here and carry amount to your MI-1040, line 22.....				6. <table><tr><td></td><td>00</td></tr></table>		00		
	00							

This form must be included with your MI-1040 to ensure your contributions are properly credited to the designated fund(s).

Instructions for Form 4642, *Voluntary Contributions Schedule*

Michigan taxpayers can contribute \$5, \$10, or more to any of the following funds on the *Voluntary Contributions Schedule* (Form 4642). **Contributions to these funds will increase your tax liability or reduce your refund.**

American Red Cross Michigan Fund

The American Red Cross is always there for you and your community, helping to alleviate suffering caused by disasters big and small. The Red Cross shelters, and provides emotional support to Michigan residents and beyond; supplies about 40 percent of the nation's blood; teaches skills that save lives; provides international humanitarian aid; and supports military members and their families. By mobilizing the power of volunteers and the generosity of donors, the Red Cross responds to more than 60,000 disasters annually. In Michigan, last year more than 6,000 volunteers logged more than 200,000 hours assisting others. On average 91 cents of every dollar the Red Cross spends is invested in humanitarian services.

Animal Welfare Fund

The outside world can be a harsh, scary place for homeless pets. And throughout Michigan, small towns and big cities alike struggle to find the resources they need to provide medical care to the animals they rescue. Through the Animal Welfare Fund, the Michigan Department of Agriculture and Rural Development provides grants to Michigan's registered animal shelters for spay/neuter and care programs for shelter dogs and cats up for adoption. Grants also help support many local anti-cruelty and animal care programs around the state. Shelters also use grant monies from your generous donations to help care for animals seized as part of animal cruelty and hoarding cases.

Children's Trust Fund - Prevent Child Abuse Michigan

The Children's Trust Fund (CTF) supports services throughout Michigan to prevent child abuse and neglect. CTF funds home visitation services; respite care; services for families with incarcerated family members; and parenting education and support. CTF supports a statewide network of local Child Abuse and Neglect Prevention Councils. Examples of local Council work are teaching professionals about mandated reporting; teaching parents and caregivers about infant head trauma prevention and infant safe sleep practices; and establishing baby pantries to provide diapers, formula, and clothing. In the coming year, CTF and its local Councils will lead statewide efforts to build local responses to the opioid crisis.

Military Family Relief Fund

The Military Family Relief Fund provides grants to qualifying families of military members in either the Michigan National Guard or Reserves who are called to active duty as a result of the national response to the September 11, 2001 terrorist attacks.

United Way Fund

United Way fights for the health, education, and financial stability of every person in every community. By contributing to the United Way Fund, you're insuring that your dollars stay local and work to improve the lives of individuals and families in your community by providing for basic needs, including, but not limited to, food, clothing, and shelter. United Way's greatest strength is understanding the needs of local communities – but we're more than just a fundraiser. We mobilize thousands of volunteers, donors, and advocates across your community and the state of Michigan to help change lives through service, collaboration, and impact. Come join us and help Michigan Live United.

2022 MICHIGAN Homestead Property Tax Credit Claim MI-1040CR

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

Attachment 05

1. Filer's First Name		M.I.	Last Name		2. Filer's Full Social Security No. (Example: 123-45-6789)
If a Joint Return, Spouse's First Name		M.I.	Last Name		
Home Address (Number, Street, P.O. Box). If using a P.O. Box, you must complete line 45.					3. Spouse's Full Social Security No. (Example: 123-45-6789)
City or Town		State	ZIP Code		
4. School District Code (5 digits - see page 60)					
5. Check the box(es) for which you or your spouse qualify (excluding dependents). If you qualify for both, see instructions.					
a. <input type="checkbox"/> Age 65 or older; or an unremarried spouse of a person who was 65 or older at the time of death. b. <input type="checkbox"/> Deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.					
6. 2022 FILING STATUS: Check one.		7. 2022 RESIDENCY STATUS: Check all that apply.			
a. <input type="checkbox"/> Single		a. <input type="checkbox"/> Resident			
b. <input type="checkbox"/> Married filing jointly		b. <input type="checkbox"/> Nonresident			
c. <input type="checkbox"/> Married filing separately (Include Form 5049)		c. <input type="checkbox"/> Part-Year Resident *			
*If you checked box "c," enter dates of Michigan residency in 2022. Enter dates as MM-DD-YYYY (Example: 04-15-2022).					
		FROM:		TO:	
		FILER		SPOUSE	
		— — 2022		— — 2022	
		— — 2022		— — 2022	

8. Homestead Status☐ Check here if the taxable value of your homestead includes unoccupied farmland classified as agricultural by your local assessor.

9. **Homeowners:** Enter the 2022 **taxable value** of your homestead (see instructions). **If you did not check box 8 above and your taxable value is greater than \$143,000, STOP; you are not eligible.**
Farmers: enter the **taxable value** of your homestead, including eligible unoccupied farmland

	00
	00

10. Property taxes levied on your home for 2022 (see instructions) or amount from line 51, 56 and/or 57

	00
--	----

- 11.
- Renters:**
- Enter rent you paid for 2022 from line 53 and/or 55

	00
--	----

12. Multiply line 11 by 23% (0.23).....

	00
--	----

- 13.
- Total.**
- Add lines 10 and 12

	00
--	----

TOTAL HOUSEHOLD RESOURCES. If filing a joint return, include income from both spouses.
If married filing separately, you must include Form 5049.

14. Wages, salaries, tips, sick, strike and SUB pay, etc.
15. All interest and dividend income (including nontaxable interest).....
16. Net business income (including net farm income). If negative, enter "0"
17. Net royalty or rent income. If negative, enter "0".
18. Retirement pension, annuity, and IRA benefits.
19. Capital gains less capital losses (see instructions).
20. Alimony and other taxable income Describe:

	00
	00
	00
	00
	00
	00
	00

21. Social Security, SSI, and/or railroad retirement benefits...
22. Child support and foster parent payments.
23. Unemployment compensation.
24. Gifts received or expenses paid on your behalf.
25. Other nontaxable income Describe:
26. Workers'/veterans' disability compensation/pension benefits
27. FIP and other MDHHS benefits (Do not include food assistance)

	00
	00
	00
	00
	00
	00
	00

- 28.
- SUBTOTAL.**
- Add lines 14 through 27

SUBTOTAL

	00
--	----

+ 0000 2022 25 01 27 2

Continue on page 2. This form cannot be
processed if pages 2 and 3 are not completed and included.

Filer's Full Social Security Number

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29. Enter subtotal from line 28.....			00	
30. Other adjustments (see instructions). Describe:	30.		00	
31. Medical insurance/HMO premiums you paid for you and your family (see instructions)	31.		00	
32. Add lines 30 and 31.....	32.		00	
33. TOTAL HOUSEHOLD RESOURCES. Subtract line 32 from line 29. If more than \$63,000, STOP; you are not eligible for this credit.	33.		00	
34. Multiply line 33 by 3.2% (0.032) or by the percent in Table 2 (see instructions). If negative, enter "0".	34.		00	
35. Subtract line 34 from line 13 and enter the amount here. If line 34 is greater than line 13, enter "0" and STOP ; you are not eligible for this credit.	35.		00	

PART 1: ALLOWABLE COMPUTATION Complete one of the sections below, either A, B, or C (see instructions).**SECTION A: SENIOR CLAIMANTS (if you checked only box 5a)**

36. Enter amount from line 35			00	
37. Percentage from Table A (see instructions) that applies to the amount on line 33	37.		%	
38. Multiply line 36 by line 37. Enter amount here and on line 42 (maximum \$1,600)	38.		00	

SECTION B: DISABLED CLAIMANTS (if you checked only box 5b, or both boxes 5a and 5b)

39. Enter amount from line 35 here and on line 42 (maximum \$1,600)			00	
---	--	--	----	--

SECTION C: ALL OTHER CLAIMANTS (if you did not check box 5a or 5b)

40. Enter amount from line 35			00	
41. Multiply amount on line 40 by 60% (0.60). Enter amount here and on line 42 (maximum \$1,600)	41.		00	

PART 2: PROPERTY TAX CREDIT CALCULATION All filers must complete this section.

42. Enter amount from line 38, 39 or 41, or from Worksheet 4 (see instructions) for FIP/MDHHS recipients			00	
43. Percentage from Table B (see instructions) that applies to the amount on line 33	43.		%	
44. PROPERTY TAX CREDIT. Multiply amount on line 42 by percentage on line 43. Enter amount here and if you file an MI-1040, carry this amount to MI-1040, line 25	44.		00	

NOTE: Seniors who pay rent (including rent paid to adult care facilities): Complete Worksheet 5 in the MI-1040 book and enter amount from worksheet on line 44 (maximum \$1,600).

Continue on page 3. This form cannot be
processed if pages 2 and 3 are not completed and included.

Filer's Full Social Security Number

—	—
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PART 3: HOMEOWNERS WHO MOVED IN 2022. Report on lines 45 and 46 the addresses of the homesteads for which you are claiming a credit. **Homesteads with a taxable value greater than \$143,000 are not eligible for this credit.**

45. Address where you lived on December 31, 2022, if different than reported on line 1 (Number, Street, City, State, ZIP Code).	Taxable Value	00
46. Address of homestead sold (moved from) during 2022 (Number, Street, City, State, ZIP Code).	Taxable Value	00

Homeowners who moved during 2022, complete lines 47 through 51.

		HOMESTEAD	
		A. Moved Into	B. Moved From
47. Number of days occupied (total cannot be more than 365).....			
48. Divide line 47 by 365 and enter percentage here		%	%
49. Property taxes levied for calendar year 2022		00	00
50. Prorated property taxes. Multiply line 49 by the percentages on line 48		00	00
51. Taxes eligible for credit. Add line 50, columns A and B. Enter here and on line 10.....	51.		00

PART 4: RENTERS

52.	A	B	C	D	E
	Address of Homestead You Rented (Number, Street, Apt. #, City, State, ZIP Code)	Landowner's Name and Address (City, State and ZIP Code)	# Months Rented	Monthly Rent	Total Rent Paid
				00	00
				00	00
53. Total rent you paid (not more than 12 months). Add total rent for each period. Enter here and on line 11.....	53.				00

PART 5: ALTERNATE HOUSING FACILITIES (see instructions)

54. If you lived in one of these types of facilities for all or part of 2022, check the appropriate box and see instructions.

- a. ☐ Subsidized Housing: complete line 55. Enter result on line 11. b. ☐ Service Fee Housing: complete lines 55 and 56.

55. Enter the total rent you paid in 2022 while a resident of an Alternate Housing Facility. Do not include amounts paid on your behalf by a government agency	55.		00
56. If you checked box 54b, multiply line 55 by 10% (0.10) (see instructions). Enter here and on line 10....	56.		00

57. **Special Housing:** If you lived in one of these types of facilities for all or part of 2022, check the appropriate box (see instructions).

- a. ☐ Cooperative Housing b. ☐ Home for the Aged c. ☐ Nursing Home

- d. ☐ Adult Foster Care Home e. ☐ Paid Room and Board

Enter your prorated share of taxes from the type of facility checked on line 57 here and on line 10. 57.

	00
--	----

58. Name and Address (including City, State and ZIP Code) of Housing Facility, Landowner, or Care Facility if you completed lines 54 through 57.

DIRECT DEPOSIT

Deposit your refund directly to your financial institution! See instructions and complete parts a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
		1. <input type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2021, enter dates below.
ENTER DATE OF DEATH ONLY. Example: 04-15-2022 (MM-DD-YYYY)

Filer	— —	Spouse	— —
-------	-----	--------	-----

Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN

Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature	Date
Spouse's Signature	Date

Preparer's Name (print or type)

Preparer's Signature
Preparer's Business Name, Address and Telephone Number

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.

If you are also filing Form MI-1040, include this form behind it. If not, mail this form to: **Michigan Department of Treasury, Lansing, MI 48956**

+ 0000 2022 25 03 27 8

2022 MICHIGAN Homestead Property Tax Credit Claim for Veterans and Blind People MI-1040CR-2

Amended Return ☐

Type or print in blue or black ink.

Attachment 06

1. Filer's First Name		M.I.	Last Name		2. Filer's Full Social Security No. (Example: 123-45-6789)	
If a Joint Return, Spouse's First Name		M.I.	Last Name		3. Spouse's Full Social Security No. (Example: 123-45-6789)	
Home Address (Number, Street, P.O. Box) If using a P.O. Box, you must complete line 34.						
City or Town			State	ZIP Code	4. School District Code (5 digits - see p. 19)	

5. 2022 FILING STATUS: Check one. a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately (Include Form 5049)	6. 2022 RESIDENCY STATUS: Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident c. <input type="checkbox"/> Part-Year Resident *	*If you checked box "c," enter dates of Michigan residency in 2022. Enter dates as MM-DD-YYYY (Example: 04-15-2022). <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;"></th> <th style="width:10%;">FILER</th> <th style="width:10%;"></th> <th style="width:10%;">SPOUSE</th> <th style="width:10%;"></th> </tr> </thead> <tbody> <tr> <td>FROM:</td> <td>—</td> <td>—</td> <td>—</td> <td>—</td> </tr> <tr> <td>TO:</td> <td>—</td> <td>—</td> <td>—</td> <td>—</td> </tr> </tbody> </table>		FILER		SPOUSE		FROM:	—	—	—	—	TO:	—	—	—	—
	FILER		SPOUSE														
FROM:	—	—	—	—													
TO:	—	—	—	—													

7. Check one of the following that applies to you:

a. <input type="checkbox"/> Blind and own your homestead b. <input type="checkbox"/> Veteran with service-connected disability or veteran's surviving spouse Enter percent of disability: <input style="width:50px;" type="text"/> %	c. <input type="checkbox"/> Surviving spouse of veteran deceased in service *d. <input type="checkbox"/> Active military, pensioned veteran or his/her surviving spouse *e. <input type="checkbox"/> Surviving spouse of a nondisabled or nonpensioned veteran of the Korean War, World War II, or World War I
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* If you check "d" or "e" above and your Total Household Resources (line 32) are more than \$7,500, you cannot claim a credit on this form.

8. Taxable value allowance from Table 2.....	8.	00
9. Taxable Value of homestead. Homeowners: If greater than \$143,000, STOP; you are not eligible..	9.	00
10. Property taxes levied on your home for 2022 (see instructions)	10.	00
11. Percent of tax relief. Divide line 8 by line 9 (not to exceed 100%).....	11.	%
12. Multiply line 10 by line 11. Enter the result (maximum \$1,600)	12.	00

TOTAL HOUSEHOLD RESOURCES. If filing a joint return, include income from both spouses.**If married filing separately, you must include Form 5049 available on Treasury's website.**

13. Wages, salaries, tips, sick, strike and SUB pay, etc. 13. <input style="width:50px;" type="text"/> 00 14. All interest and dividend income (including nontaxable interest)..... 14. <input style="width:50px;" type="text"/> 00 15. Net business income (including net farm income). If negative, enter "0" 15. <input style="width:50px;" type="text"/> 00 16. Net royalty or rent income. If negative, enter "0". 16. <input style="width:50px;" type="text"/> 00 17. Retirement pension, annuity, and IRA benefits. 17. <input style="width:50px;" type="text"/> 00 18. Capital gains less capital losses (see instructions).. 18. <input style="width:50px;" type="text"/> 00 19. Alimony and other taxable income Describe: _____ 19. <input style="width:50px;" type="text"/> 00	20. Social Security, SSI, and/or railroad retirement benefits... 20. <input style="width:50px;" type="text"/> 00 21. Child support and foster parent payments received 21. <input style="width:50px;" type="text"/> 00 22. Unemployment compensation. 22. <input style="width:50px;" type="text"/> 00 23. Gifts received or expenses paid on your behalf. 23. <input style="width:50px;" type="text"/> 00 24. Other nontaxable income Describe: _____ 24. <input style="width:50px;" type="text"/> 00 25. Workers'/veterans' disability compensation/pension benefits 25. <input style="width:50px;" type="text"/> 00 26. FIP and other MDHHS benefits (Do not include food assistance) 26. <input style="width:50px;" type="text"/> 00	
27. SUBTOTAL. Add lines 13 through 26	27. SUBTOTAL	00

+ 0000 2022 29 01 27 4

Continue on page 2. This form cannot be processed if pages 2 and 3 are not completed and included.

Filer's Full Social Security Number

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28. Enter subtotal from line 27.....	28.		00
29. Other adjustments (see instructions). Describe:.....	29.		00
30. Medical insurance/HMO premiums you paid for you and your family (see instructions).	30.		00
31. Add lines 29 and 30.....	31.		00
32. TOTAL HOUSEHOLD RESOURCES. Subtract line 31 from line 28. If more than \$63,000, STOP; you are not eligible for this credit.	32.		00
33. PROPERTY TAX CREDIT. (Maximum \$1,600). Enter one of the following: a. FIP/MDHHS RECIPIENTS, enter amount from the FIP/MDHHS Benefits Worksheet. b. If line 32 is more than \$54,000, see instructions and enter the reduced amount. c. ALL OTHERS, enter the amount from line 12. If you file an MI-1040, carry this amount to MI-1040, line 25.....	33.		00

PART 1: HOMEOWNERS WHO MOVED IN 2022. Report on lines 34 and 35 the addresses and taxable values of the homesteads for which you are claiming a credit. **Homesteads with a taxable value greater than \$143,000 are not eligible for this credit.**

34. Address where you lived on December 31, 2022, if different than reported on line 1.	Taxable Value	00
35. Address of homestead sold (moved from) during 2022 (Number, Street, City, State, ZIP Code).	Taxable Value	00

Homeowners who moved during 2022, complete lines 36 through 44. Veterans: If you also rented a homestead during 2022, complete lines 45 through 56.

		HOMESTEAD	
		A. Moved Into	B. Moved From
36. Number of days occupied (total cannot be more than 365).....	36.		
37. Divide line 36 by 365 and enter percentage here.....	37.	%	%
38. Property taxes levied for calendar year 2022	38.	00	00
39. Prorated taxes. Multiply line 38 by percentage on line 37	39.	00	00
40. Taxable value allowance (see Table 2).....	40.	00	00
41. Taxable value.....	41.	00	00
42. Divide line 40 by line 41 and enter percentage here	42.	%	%
43. Prorated credit. Multiply line 39 by line 42.....	43.	00	00
44. Property tax credit. Add line 43 columns A and B. Enter here and on line 12. Part-year renters: do not carry to line 12; complete lines 45 through 56 instead.	44.		00

Veterans who rent or all other individuals who are not required to file an MI-1040 should continue to and complete page 3.

Filer's Full Social Security Number

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PART 2: RENTERS (Veterans Only)

45. A Address of Homestead You Rented (Number, Street, Apt. #, City, State, ZIP Code)	B Landowner's Name and Address (City, State and ZIP Code)	C # Months Rented	D Monthly Rent (see instructions)	E Total Rent Paid
			00	00
			00	00
46. Total rent you paid (not more than 12 months). Add total rent for each period.			46.	00
47. Multiply line 46 by 23% (0.23). Service fee housing residents use 10% (0.10) (see instructions). Full-year renters, enter here and on line 10.			47.	00
48. Multiply non-homestead property tax millage by 0.001 (see Credit Computation Examples in instructions)			48.	
49. Full-year renters only , divide line 47 by line 48 to get your taxable value. Enter here and on line 9 ...			49.	00

Part-year renters, complete lines 50 through 56

50. Divide line 46 by the number of months you rented	50.	00
51. Multiply line 50 by 12 months	51.	00
52. Multiply line 51 by 23% (0.23). Service fee housing residents use 10% (0.10) (see instructions)	52.	00
53. Divide line 52 by line 48 to get your taxable value. Enter here and on line 9	53.	00
54. Percent of tax relief. Divide line 8 by line 53	54.	%
55. Multiply line 47 by line 54	55.	00
56. Add lines 44 and 55. Enter here and on line 12.	56.	00

DIRECT DEPOSIT

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
		1. <input type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2021, enter dates below.
ENTER DATE OF DEATH ONLY. Example: 04-15-2022 (MM-DD-YYYY)

Filer	— —	Spouse	— —
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Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN

Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature	Date
Spouse's Signature	Date

Preparer's Name (print or type)

Preparer's Signature

Preparer's Business Name, Address and Telephone Number
--

<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.
--

If you are also filing Form MI-1040, include this form behind it. If not, mail this form to: **Michigan Department of Treasury, Lansing, MI 48956**

2022 MICHIGAN Farmland Preservation Tax Credit Claim MI-1040CR-5

Issued under authority of Public Act 281 of 1967, as amended.

Include with Form MI-1040. Type or print in blue or black ink.

Attachment 03

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789)
			— —
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)
			— —

PART 1: COMPUTATION OF CREDIT — Complete a Schedule CR-5 before completing Part 1.

4. Total taxes for all agreements from Schedule CR-5, line 3, column F.....	4.		00
5. <input type="checkbox"/> Check this box if all of your taxes that qualify for a Homestead Property Tax Credit are included in line 4.			
6. If you did not check the box on line 5, enter the taxes on your home and farmland that qualify for a property tax credit but are not under a Farmland Developmental Rights Agreement	6.		00
7. Total. Add lines 4 and 6.....	7.		00
8. Total Household Resources from MI-1040CR, line 33, MI-1040CR-2, line 32 or MI-1040CR-7, line 37	8.		00
9. Total Loss Adjustment from line 33, page 2 (must be less than zero)	9.		00
10. Total Household Income, combine lines 8 and 9.....	10.		00
11. Depletion allowance claimed on your federal return.....	11.		00
12. Total. Add lines 10 and 11.....	12.		00
13. Total taxes on land covered by Farmland Developmental Rights Agreement from line 4	13.		00
14. Multiply line 12 by 3.5% (0.035). If negative, enter "0"	14.		00
15. Subtract line 14 from line 13.....	15.		00
16. Homestead Property Tax Credit from MI-1040CR, line 44 or MI-1040CR-2, line 33.	16.		00
17. Total Property Tax Credits. Add lines 15 and 16	17.		00

IF LINE 17 IS LESS THAN LINE 7, CARRY THE AMOUNT FROM LINE 15 TO YOUR MI-1040, LINE 26, AND STOP HERE.

18. If line 17 is greater than 7, enter the amount from line 7	18.		00
19. Enter the amount from line 16	19.		00
20. Subtract line 19 from line 18. Enter here and on Form MI-1040, line 26.....	20.		00

Continued on Page 2.

Filer's Full Social Security Number

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PART 2: NET BUSINESS/FARM LOSS

Taxpayers that had a net loss from business or farm on MI-1040CR line 16, MI-1040CR-2 line 15, MI-1040CR-7 line 21.

21. Business income or (loss) from U.S. Form 1040.....	21.		00
22. Farm income or (loss) from U.S. Form 1040.....	22.		00
23. Net business income/farm loss, combine lines 21 and 22 (must be less than zero).....	23.		00

PART 3: NET ROYALTY/RENT LOSS

Taxpayers that had a net loss from royalty or rent on MI-1040CR line 17, MI-1040CR-2 line 16, MI-1040CR-7 line 22.

24. Rental, Real Estate, Royalty Loss from U.S. Form 1040 (must be less than zero).....	24.		00
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PART 4: NET OPERATING LOSS. If you do not have a federal NOL deduction, SKIP to line 33.

25. Federal NOL deduction. Enter as a positive number.....	25.		00
26. Reported 2022 AGI without current NOL deduction	26.		00

27. Adjustments to AGI

a. Taxable Social Security benefits and IRA deductions (see instructions)	27a.		00
b. Capital losses in excess of capital gains (\$3,000 maximum)	27b.		00
28. Modified federal AGI. Add lines 26, 27a and 27b.	28.		00

29. Itemized Deductions or Standard Deduction. If you did not itemize, SKIP to line 29g.

a. Medical and Dental Expenses	29a.		00
b. Taxes You Paid	29b.		00
c. Interest You Paid.....	29c.		00
d. Gifts to Charity.....	29d.		00
e. Casualty and Theft Losses	29e.		00
f. Other Itemized Deductions	29f.		00
g. If you did not itemize, enter the standard deduction.....	29g.		00
30. Enter the total of lines 29a through 29f if you itemized, or the standard deduction from line 29g if you did not itemize.....	30.		00
31. FMTI. Subtract line 30 from line 28. If line 30 is greater than line 28, enter "0".....	31.		00
32. Allowable Net Operating Loss Deduction. Enter the lesser of line 25 or line 31 as a negative number.....	32.		00

33. **Total Loss Adjustment.** Combine lines 23, 24 and 32. Carry to line 9, page 1 (must be less than zero)

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2022 MICHIGAN Home Heating Credit Claim MI-1040CR-7Amended Return ☐

Issued under authority of Public Act 281 of 1967, as amended. Type or print in blue or black ink.

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789)
If a Joint Return, Spouse's First Name	M.I.	Last Name	_____
Home Address (Number, Street, or P.O. Box)			3. Spouse's Full Social Security No. (Example: 123-45-6789)
City or Town			_____
State		ZIP Code	4. County Code (see instructions)
5. Citizenship Status			6. Heat Provider Name Code (see instructions)
a. <input type="checkbox"/> Filer is a U.S. citizen or qualified alien			7. Heat Type Code (see instructions)
b. <input type="checkbox"/> Spouse is a U.S. citizen or qualified alien			

8. 2022 FILING STATUS: Check one. a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately (Include Form 5049)	9. 2022 RESIDENCY STATUS: Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident c. <input type="checkbox"/> Part-Year Resident*	*If you checked box "c," enter dates of Michigan residency in 2022. Enter dates as MM-DD-YYYY (Example: 04-15-2022). <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 10%;"></th> <th style="width: 40%;">FILER</th> <th style="width: 40%;">SPOUSE</th> </tr> </thead> <tbody> <tr> <td>FROM:</td> <td>____ 2022</td> <td>____ 2022</td> </tr> <tr> <td>TO:</td> <td>____ 2022</td> <td>____ 2022</td> </tr> </tbody> </table>		FILER	SPOUSE	FROM:	____ 2022	____ 2022	TO:	____ 2022	____ 2022
	FILER	SPOUSE									
FROM:	____ 2022	____ 2022									
TO:	____ 2022	____ 2022									

10. Check the box if your heating costs are currently included in your rent (see instructions)..... <input type="checkbox"/> 11. Check the box if you want to be referred to other government assistance programs for which you may qualify..... <input type="checkbox"/> 12. Check the box if you or your spouse now receive Supplemental Security Income (SSI)..... <input type="checkbox"/> 13. ENTER YOUR AGE if you are age 60 or older... <table border="1" style="display: inline-table; margin-left: 10px;"> <tr> <td style="width: 50%;">Filer</td> <td style="width: 50%;">Spouse</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> 14. Amount you were billed for heat between 11/1/2021 and 10/31/2022 <table border="1" style="display: inline-table; margin-left: 10px;"> <tr> <td style="width: 80%; height: 20px;"></td> <td style="width: 20%; text-align: center;">00</td> </tr> </table> 15. If you lived in one of these CARE facilities (not a senior apartment complex) for all of 2022, check the box and STOP here, see instructions. a. <input type="checkbox"/> Nursing Home b. <input type="checkbox"/> Adult Foster Care Home c. <input type="checkbox"/> Licensed Home for the Aged d. <input type="checkbox"/> Substance Abuse Center	Filer	Spouse				00	16. Exemptions. Enter the number that applies to you, your spouse, or your dependents and complete line 17 below. See instructions if you are age 66 or older. <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 80%;">Personal Exemption (You and your spouse only)</td> <td style="width: 20%; text-align: center;">a.</td> </tr> <tr> <td>Deaf, Disabled or Blind</td> <td style="text-align: center;">b.</td> </tr> <tr> <td>Qualified Disabled Veteran</td> <td style="text-align: center;">c.</td> </tr> <tr> <td>Number of children living with you:</td> <td></td> </tr> <tr> <td>• Ages 2 and under</td> <td style="text-align: center;">d.</td> </tr> <tr> <td>• Ages 3-5.....</td> <td style="text-align: center;">e.</td> </tr> <tr> <td>• Ages 6-18.....</td> <td style="text-align: center;">f.</td> </tr> <tr> <td>Dependent adults, other than your spouse, who live with you.....</td> <td style="text-align: center;">g.</td> </tr> <tr> <td>Add lines 16a through 16g.....</td> <td style="text-align: center;">h.</td> </tr> </table> 17. You MUST enter below the name, Social Security number and age of all household members (except for filer and spouse from line 1). You MUST also check each box to indicate if the household member is a dependent and U.S. citizen or qualified alien.	Personal Exemption (You and your spouse only)	a.	Deaf, Disabled or Blind	b.	Qualified Disabled Veteran	c.	Number of children living with you:		• Ages 2 and under	d.	• Ages 3-5.....	e.	• Ages 6-18.....	f.	Dependent adults, other than your spouse, who live with you.....	g.	Add lines 16a through 16g.....	h.
Filer	Spouse																								
	00																								
Personal Exemption (You and your spouse only)	a.																								
Deaf, Disabled or Blind	b.																								
Qualified Disabled Veteran	c.																								
Number of children living with you:																									
• Ages 2 and under	d.																								
• Ages 3-5.....	e.																								
• Ages 6-18.....	f.																								
Dependent adults, other than your spouse, who live with you.....	g.																								
Add lines 16a through 16g.....	h.																								

A. Household Member's Name	B. Social Security Number	C. Age in Years	D. Enter "X" for all that apply	
			Dependent	U.S. citizen or qualified alien

If you have more than four (4) household members, complete Home Heating Credit Claim MI-1040CR-7 Supplemental (Form 4976).

18. ☐ You must check this box to receive a refund from your heat provider for any overpayment to your heat account, if eligible (see instructions).

+ 0000 2022 37 01 27 7

Filer's Full Social Security Number

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TOTAL HOUSEHOLD RESOURCES. If filing a joint return, include income from both spouses. If married filing separately, you must include Form 5049 available on Treasury's website.

19. Wages, salaries, tips, sick, strike and SUB pay, etc.	19.		00	26. Social Security, SSI, and/or railroad retirement benefits....	26.		00
20. All interest and dividend income (including nontaxable interest).....	20.		00	27. Child support and foster parent payments.....	27.		00
21. Net business income (including net farm income). If negative, enter "0" ..	21.		00	28. Unemployment compensation	28.		00
22. Net royalty or rent income. If negative, enter "0"	22.		00	29. Gifts received or expenses paid on your behalf	29.		00
23. Retirement pension, annuity, and IRA benefits.	23.		00	30. Other nontaxable income. Describe:	30.		00
24. Capital gains less capital losses (see instructions)	24.		00	31. Workers'/veterans' disability compensation/pension benefits...	31.		00
25. Alimony and other taxable income. Describe:	25.		00	32. FIP and other MDHHS benefits (Do not include food assistance)	32.		00
33. Add lines 19 through 32.....				SUBTOTAL	33.		00
34. Other adjustments. Describe:	34.		00				
35. Medical insurance or HMO premiums paid	35.		00				
36. Add lines 34 and 35.....					36.		00
37. Subtract line 36 from line 33.....				TOTAL HOUSEHOLD RESOURCES.	37.		00

Standard and Alternate Home Heating Credit Computations

38. STANDARD CREDIT. Standard allowance from Table A (see instr.)	38.		00		
39. Multiply line 37 by 3.5% (0.035) (if negative, enter "0")	39.		00		
40. Subtract line 39 from line 38 for standard credit amount. If line 39 is greater than line 38, enter "0"	40.		00		
41. If you checked the box on line 10, multiply the amount on line 40 by 50% (0.50). Enter here and on line 46. (If approved, the final amount as shown on line 47 is issued as a check.).....	41.		00		
42. ALTERNATE CREDIT. Total heating costs from line 14 or \$3,340 (whichever is less)	42.		00		
43. Multiply line 37 by 11% (0.11) (if negative, enter "0")	43.		00		
44. Subtract line 43 from line 42. If line 43 is greater than line 42, enter "0" ..	44.		00		
45. Multiply line 44 by 70% (0.70) for alternate credit amount	45.		00		
46. If you completed line 41 enter that amount here. Otherwise enter the larger of lines 40 or 45 here..	46.		00		
47. HOME HEATING CREDIT. Multiply line 46 by 90% (0.90)	47.		00		

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2021, enter dates below. ENTER DATE OF DEATH ONLY. Example: 04-15-2022 (MM-DD-YYYY)		Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Filer		Spouse	
Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		Preparer's PTIN, FEIN or SSN	
Filer's Signature		Preparer's Name (print or type)	
Date		Preparer's Signature	
Spouse's Signature		Preparer's Business Name, Address and Telephone Number	
Date			
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.			

**File (postmark) your claim by September 30, 2023. Mail your claim to: Michigan Department of Treasury
Lansing, MI 48956**

*The information in this publication is available,
upon request, in an alternative, accessible format.*



For more information regarding publications about the Michigan Legislature,
scan this QR code with your smartphone.

SOURCES

- Supervisor of Elections Joyce Griffin <rjg@keys-elections.org> 305.292.3416
- Florida Department of State Elections Fraud Division: Cheyenne <oecs@dos.myflorida.com> 850.245.6684
- KCB Commissioner Thomas L Harding <hardingthomasl@aol.com> 734.476.0531
- KCB Commissioner Freddie Foster <freddiefoster@bellsouth.net> 786.229.4313
- KCB resident Joe Schmidt <bigjoesbt@hotmail.com> 856.857.4611
- Monroe County State Attorney investigator Abe Vallejo <avallejo@keyssao.org>

Cornell Law School on "domicile":
<https://www.law.cornell.edu/wex/domicile>

Florida statute 101.045:
http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0101/Sections/0101.045.html

Florida statute 222.17:
http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=0200-0299/0222/Sections/0222.17.html

Michigan Principal Residence Exemption:
<https://www.michigan.gov/taxes/property/principal/what-is-a-principal-residence-exemption-pre-1>

Michigan 211.7cc:
[http://www.legislature.mi.gov/\(S\(racpb1jfqbobsa3wz4taql25\)\)/mileg.aspx?page=GetObject&objectname=mcl-211-7cc](http://www.legislature.mi.gov/(S(racpb1jfqbobsa3wz4taql25))/mileg.aspx?page=GetObject&objectname=mcl-211-7cc)

Michigan Secy of State voter status page shows no voter record for Harding
<https://mvic.sos.state.mi.us/Voter/Index>