Principle Residence Flowchart



January 1 st – 100%	January 1 st – 0%
Rescission anytime of the year	Owned & occupied by June 1st
Remains 100% until December 31st of the	Becomes 100% as of June 1st
same year	
January 1 st of following year will be 0%	Owned & occupied after June 1st but before
	November 1 st
	Becomes 100% as of November 1st (Winter
	only)

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Michigan Assessing Coalition, Inc