Imputed rent taxation (owner-occupied rental values) **taxed in France until 1965** and removed from fiscal base to promote homeownership.

However, who benefits from this **tax exemption**? According to our results using Taxipp Model (Landais, et al), this ”subsidy” mainly benefits high income households and older groups (full-right owners).
Pertinent topic in a context of **unprecedented rise of housing prices since the 2000’s:**

→ High unemployment and difficult access to housing among the young after the 2008-2009 crisis affecting **inter-generational inequalities.**

→ Inter-vivos and heritages have also contributed to **intra-generational inequalities.**