



OAKLAND COUNTY TREASURER – ANDY MEISNER

1200 Telegraph Rd Building #12E, Pontiac, MI 48341

Principal Residence Exemption

A Principal Residence Exemption (PRE) exempts a residence from the tax levied by a local school district for school operating purposes up to 18 mills.

APPLICATION – *This is only a summary. Should you have any questions please contact your local governing body directly.*

1. Eligibility

- Must be a Michigan resident who owns and occupies the property as a principal residence.
- Complete **Principal Residence Exemption (PRE) Affidavit (Form 2368)** (available from your local assessor or at www.michigan.gov/PRE).
- Provide documents to verify ownership and occupancy (e.g. driver's license, voter registration card, cancelled checks listing the property address, statements such as medical, bank or charge accounts, income tax records indicating the mailing address and insurance policies.).
- If it is determined that you claimed property that is not your principal residence, you may be subject to the additional tax plus penalty and interest as determined under the General Property Tax Act.

2. Filing Deadlines

- **On or before June 1:** Reducing that year's summer and winter taxes and future years taxes as long as the property is owned and occupied as your principal residence.
- **On or before November 1:** Reducing that year's winter taxes and future year's taxes as long as the property is owned and occupied as your principal residence.
- Mail your completed form to the township or city assessor where the property is located. This address may be on your most recent tax bill or assessment notice.

3. Rescinding an Exemption

- Within **90 days** of when you no longer own or occupy the property as a principal residence, whichever comes first, you must complete and file a *Request to Rescind Principal Residence Exemption (PRE) (Form 2602)*. Alternatively, MCL 211.7cc(5), allows an owner to retain a principal residence exemption on property previously exempt as that owner's principal residence for up to three years if that property is not occupied, is for sale, is not leased, and is not used for any business or commercial purpose by filing a *Conditional Rescission of a Principal Residence Exemption (Form 4640)*.
- Failure to do so may subject you to additional tax plus penalties and interest as determined under the General Property Tax Act.

DENIAL APPEALS

- If the Department of Treasury denies your principal residence exemption, you may request an informal hearing with the Department of Treasury, Hearings Division within 35 days of the denial.
- If the Hearings Division upholds the denial, you may appeal to the Residential/Small Claims Division of the Michigan Tax Tribunal within 35 days of Treasury's Final Decision.
- If the county or local unit denies your principal residence exemption, you may appeal to the Residential/Small Claims Division of the Michigan Tax Tribunal within 35 days of the denial.
- An appeal to the MI Tribunal can be initiated by the timely filing of a petition. The petition must be a MI Tax Tribunal form or on a form approved by the MI Tax Tribunal (available at <https://www.michigan.gov/taxtrib>). Mail the completed form to:

Michigan Tax Tribunal
PO Box 30232
Lansing, MI 48909
Phone: 517-373-4400
Email: taxtrib@michigan.gov

Summary Table

Type of Appeal	Board of Review	Dept. of Treasury	MI Tax Tribunal
Denial by Assessor or Auditing County of PRE for current year and previous three years	No Review Authority	No Review Authority	Within 35 days after date of notice of denial
PRE which was NOT on the current year and previous three year's Tax Roll	July or December for current year and previous three year's exemption	Within 35 Days of Board of Review Action	Within 35 days of decision by the Department of Treasury
Department of Treasury Denial of PRE	No Review Authority	Hearings Division within 35 days after date of notice of denial	Within 35 days of the final decision by the Department of Treasury