

# Assessor's Affidavit to Waive Principal Residence Exemption (PRE) Denial Interest

Issued under authority of Public Act 206 of 1893.

**The assessor shall not submit this affidavit if there is no assessor error that would justify waiver of the interest.** This Affidavit must be completed and certified by the assessor and all of the appropriate documents must be attached in order for the Department of Treasury (Treasury) to consider waiving interest on a corrected or supplemental tax bill. Treasury will consider, but is not required to, waive interest only for errors detailed in Subsection 8 of MCL 211.7cc. Use a separate form for each property tax identification number.

<b>PART 1: PROPERTY INFORMATION — Attach a copy of the letter from the property owner requesting the waiver.</b>																								
Property Tax Identification Number																								
Street Address			County																					
Township or City Name (Check appropriate box, write in name) <input type="checkbox"/> Township <input type="checkbox"/> City			ZIP Code																					
Owner's First and Middle Names		Owner's Last Name		Owner's Daytime Telephone Number																				
Co-owner's First and Middle Names		Co-owner's Last Name		Co-owner's Daytime Telephone Number																				
Mailing Address			City	State    ZIP Code																				
<b>PART 2: PRE DENIAL AND INTEREST INFORMATION</b>																								
Who denied the PRE that resulted in the corrected or supplemental tax bill(s)? (Attach a copy of the denial notice.)																								
<input type="checkbox"/> Department of Treasury		<input type="checkbox"/> County		<input type="checkbox"/> Township/City Assessor																				
Who issued the corrected or supplemental tax bill(s)? (Attach a copy of the tax bill(s).)																								
<input type="checkbox"/> Department of Treasury		<input type="checkbox"/> County		<input type="checkbox"/> Township/City Assessor																				
In the table below, list the details, by year, of the corrected or supplemental tax bill(s) under review.																								
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr style="background-color: #e0e0e0;"> <th style="width: 25%;">TAX YEAR</th> <th style="width: 25%;">TAX AMOUNT</th> <th style="width: 25%;">INTEREST AMOUNT</th> <th style="width: 25%;">TOTAL AMOUNT</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>					TAX YEAR	TAX AMOUNT	INTEREST AMOUNT	TOTAL AMOUNT																
TAX YEAR	TAX AMOUNT	INTEREST AMOUNT	TOTAL AMOUNT																					
What is the total interest that Treasury should consider waiving?																								
<b>PART 3: ERROR INFORMATION — Attach a copy of supporting documents. See instructions for details. Please indicate one or more of the following:</b>																								
A. Was the corrected or supplemental tax bill(s) a result of an assessor's classification error? If answered "yes," explain here (use additional sheets if necessary):																								
				<input type="checkbox"/> Yes																				
B. Was the corrected or supplemental tax bill(s) a result of an assessor's failure to rescind the exemption after the owner requested, in writing, that the exemption be rescinded? If answered "yes," explain here (use additional sheets if necessary):																								
				<input type="checkbox"/> Yes																				
C. Was the corrected or supplemental tax bill(s) a result of some other error? If answered "yes," explain here (use additional sheets if necessary):																								
				<input type="checkbox"/> Yes																				

<b>PART 4: ASSESSOR INFORMATION — Assessor who made error detailed in Part 3, if different than assessor listed in Part 5.</b>			
Assessor's Name (Print or type)		Certification Level and Certificate Number	
Local Unit		Dates Employed or Contracted by Local Unit	
<b>PART 5: CERTIFICATION</b>			
<p><b>Important: A letter from the property owner to the assessor requesting a waiver of interest is required. In addition, copies of the denial notice, corrected or supplemental tax bill(s), supporting documents and any other relevant information must accompany this Affidavit. Failure to thoroughly complete this Affidavit or provide adequate supporting documentation will result in the denial of the waiver request. Treasury reserves the right to deny any request for a waiver of interest on any tax set forth in a corrected or supplemental tax bill(s).</b></p> <p><i>I attest that the corrected or supplemental tax bill for Principal Residence Exemption interest that I am requesting the Department of Treasury waive is the result of an assessor's error. I certify, under penalty of perjury, that the information provided on this Affidavit and in the attached documents is true and correct to the best of my knowledge.</i></p>			
Current Assessor's Name (Print or type)		Certification Level and Certificate Number	
Current Assessor's Signature		Date	
Mailing Address	City	State	ZIP
E-mail Address			
<b>PART 6: NOTARIZATION</b>			
<p>Subscribed and sworn before me this _____ day of _____, 20_____.</p> <p>_____ , Notary Public</p> <p>State of Michigan, County of _____</p> <p>My Commission Expires: _____</p> <p>Acting in the County of: _____</p>			
<p>Did you attach the required documents?</p> <p><input type="checkbox"/> Letter from property owner</p> <p><input type="checkbox"/> Copy of the denial notice</p> <p><input type="checkbox"/> Corrected or supplemental tax bills</p> <p><input type="checkbox"/> Any other supporting documentation</p>			

Mail completed Affidavit and supporting documentation to Michigan Department of Treasury, PRE Unit, P.O. Box 30440, Lansing, MI 48909.

## Instructions for Form 4813

### Assessor's Affidavit to Waive Principal Residence Exemption (PRE) Denial Interest

***The assessor shall not submit this affidavit if there is no assessor error that would justify waiver of the interest. Failure to check error information and fully explain in Part 3 will result in non-processing.*** This Affidavit enables an assessor to request the waiver of interest on tax set forth in a corrected or supplemental tax bill on behalf of a property owner for the current tax year and the immediately preceding three tax years. The assessor for the local unit of government where the property is located is responsible for completing this Affidavit and submitting it to the Department of Treasury (Treasury) along with supporting documentation.

Upon reviewing the completed Affidavit and supporting documentation to determine whether the interest should be waived, Treasury will send a written determination to the assessor, property owner and county treasurer where the property is located. Only errors detailed in Subsection 8 of Michigan Compiled Law 211.7cc will be considered. Treasury is the only entity with authorization to waive interest. A Board of Review, local unit officials, county officials, and any other person or entity do not have the statutory authority to waive interest on a corrected or supplemental tax bill resulting from a PRE denial.

The taxpayer may appeal the determination made by the Michigan Department of Treasury to the Michigan Tax Tribunal within 35 days. An appeal with the Michigan Tax Tribunal can be initiated by the timely filing of a petition. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib). You can print the form (e.g., Petition for Denial of Exemption for Principal Residence/Qualified Agricultural) and mail the completed form to the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909 or complete the form online and submit it electronically.

#### **PART 1: PROPERTY INFORMATION**

The information in Part 1 is required for Treasury to process the waiver request. Use a separate Affidavit for each property tax identification number. It is important to provide the property owner's mailing address to ensure Treasury's determination is received by the property owner. A detailed letter from the property owner requesting a waiver of interest must be submitted with this Affidavit.

#### **PART 2: PRE DENIAL AND INTEREST INFORMATION**

A copy of the PRE denial notice that resulted in the corrected or supplemental tax bill(s) must be submitted with this Affidavit. In addition, a copy of the relevant corrected or supplemental tax bill(s) also must be submitted. Include a breakdown, by year, of the tax bill(s) under review and the total amount of interest to be considered by Treasury. Part 2 must be completed, and the required attachments included, in order for Treasury to consider a waiver.

#### **PART 3: ERROR INFORMATION**

- A. If the corrected or supplemental tax bill(s) was a result of a classification error, the error must be thoroughly detailed in this section. Copies of tax bills, assessment notice(s) and other supporting documents for the relevant years showing the error must be submitted with this Affidavit.
- B. If the corrected or supplemental tax bill(s) was a result of an assessor's failure to rescind the exemption after the owner requested in writing that the exemption be rescinded, the error must be thoroughly detailed in this section. Copies of an appropriately date-stamped Request to Rescind Homeowner's Principal Residence Exemption, Form 2602, or other similar request to rescind the exemption must be submitted with this Affidavit.
- C. If the corrected or supplemental tax bill(s) was a result of some other error, the error must be thoroughly detailed in this section. Any supporting documents must be submitted with this Affidavit.

#### **PART 4: ASSESSOR INFORMATION**

Provide the name of the assessor who is responsible for the error detailed in Part 3 if the assessor is not the assessor certifying this Affidavit in Part 5. Include the certification level, certificate number, local unit and the dates the assessor was employed or contracted by the local unit.

#### **PART 5: CERTIFICATION**

The assessor of the local unit of government where the property is located must certify that the information provided in the Affidavit and the attached documents is true and correct to the best of his or her knowledge. Treasury will not consider a request to waive interest without this certification. The assessor's certification level and certificate number assigned by the State Tax Commission must be provided. A mailing address and e-mail address is necessary for future communications.

#### **PART 6: NOTARIZATION**

The Affidavit must be notarized by a Notary Public for the State of Michigan.

The completed Affidavit and supporting documents must be mailed to the address at the bottom of the Affidavit. Failure to thoroughly complete the Affidavit or to provide adequate supporting documentation will result in the denial of the waiver request. Treasury reserves the right to deny any request for a waiver of interest on any tax set forth in a corrected or supplemental tax bill. There is no appeal right afforded an assessor or property owner following a denial by Treasury of a waiver of interest request.