



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ANDY DILLON
STATE TREASURER

[DATE 2012]

Principal Residence Exemption Audit Notice

Taxpayer/Occupant Property Address City, MI Zip RE: Parcel Number:	YOU MUST RESPOND WITHIN 30 DAYS
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Dear Taxpayer:

The Michigan Department of Treasury (Department) is conducting an audit to ensure that only persons eligible for a Principal Residence Exemption (PRE) receive the exemption. This audit covers the 2009, 2010, 2011, and 2012 tax years. Our records indicate that you are receiving, or have received at some time in the past four years, a PRE on the property listed in Part 1 of the enclosed PRE Audit Questionnaire (Questionnaire).

The PRE allows a property owner who occupies the property as his or her "principal residence" to receive a reduction in the amount of property tax levied on the property. To receive a PRE, the owner who occupies the property must claim the exemption by filing an affidavit with his or her local taxing unit. In most cases, the affidavit is filed by the property owner or a title company employee shortly after the real estate "closing" at which the property was purchased. The PRE also applies to unoccupied properties, classified residential or timber-cutover, adjoining or contiguous to the principal residence. A "principal residence" is defined by law 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." You may not claim a PRE if you or your spouse are claiming a similar property tax exemption, deduction, or credit in another state or if any of the other conditions detailed in Michigan Compiled Law (MCL) 211.7cc(3) occur.

Please complete and return the enclosed Questionnaire and required documents in the enclosed envelope **within 30 days** after the date on this letter. **The Questionnaire must be completed even if you no longer own the property detailed in Part 1 of the enclosed Questionnaire.** If the Questionnaire is not returned in a timely manner, the PRE on the above referenced property will be denied. **The denial of the PRE will require you to pay additional taxes and potential interest for up to four years if you improperly received the exemption benefit.**

If you have a question about how to complete the Questionnaire, please contact the PRE Audit Call Center at **(888) 909-2799, between 9 a.m. and 5 p.m., Monday through Friday.** You can also e-mail* your question to **PRE@tma1.com**. Your local assessor can answer general questions regarding the PRE but cannot answer specific questions regarding this Michigan Department of Treasury audit.

Additional information on the Michigan Principal Residence Exemption Program can be found on the web at **www.michigan.gov/PRE**.

Thank you for your cooperation.

Sincerely,

Principal Residence Exemption Audit Center
Michigan Department of Treasury

Enclosures

*Disclaimer: E-mail is not a secure method of transmitting personal/confidential information. Ensure that the intended recipient's e-mail address is correct.