

P.A. 144 of 2016 was signed into law on June 6, 2016 with immediate effect. P.A. 144 of 2016 amends the General Property Tax Act to allow an eligible property owner to retain a principal residence exemption on property if the eligible claimant is deployed or stationed elsewhere for active duty as a member of any branch of the United States Armed Forces, as long as the owner establishes an intent to return the property. To claim the exemption all of the following conditions must be met: (i) the owner must continue to own the property while deployed or stationed elsewhere for active duty, (ii) the owner has not established a new principal residence, (iii) the owner maintains or provides for the maintenance of the property while deployed or stationed elsewhere for active duty and (iv) the property is not used for any business or commercial purpose except as provided in section 7dd(c).

P.A. 144 of 2016 also allows an owner of property who previously occupied that property as his or her principal residence but did not occupy that property on June 1 or November 1 while residing in a nursing home or assisted living facility under the circumstances described above or while absent on active duty as a member of any branch of the United States Armed Forces to file an appeal to claim and receive a principal residence exemption which was not on the tax roll. Principal residence exemption appeals that were not on the tax roll can be filed with the July or December Boards of Review in the year that the exemption was claimed or the immediately succeeding three years.

Treasury staff is available to assist and answer questions regarding this Act or other PRE related questions. The following are key contacts:

PRE Unit Phone Number: (517) 373-1950

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