

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 is not required to waive interest. Treasury will consider interest waivers only for errors detailed in Subsection 8 of MCL 211.7cc. Use a separate form for each property tax identification number.

PART 1: PROPERTY INFORMATION — Attach a copy of the letter from the property owner requesting the waiver.			
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 Complete Name (First, Middle, Last)		Owner's Daytime Telephone Number	
Co-owner's Complete Name (First, Middle, Last)		Co-owner's Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
PART 2: ERROR INFORMATION — Please indicate one or more of the following.			
Check the box below that correlates with the type of error that allows interest to be waived under MCL 211.7cc(8).			
<input type="checkbox"/> Assessor's Classification Error <input type="checkbox"/> Assessor's Failure to Rescind after the taxpayer requested, in writing, that the exemption be removed <input type="checkbox"/> Other Error. Explain the error here (use additional sheets if necessary)			
PART 3: REQUIRED DOCUMENTATION: PRE DENIAL AND INTEREST INFORMATION			
<i>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).</i>			
<input type="checkbox"/> Copy of the Denial	<input type="checkbox"/> Copy of the Corrected/Supplemental Tax Bill	<input type="checkbox"/> Letter from property owner	
Total interest amount: _____		<input type="checkbox"/> Any other Supporting Documentation	
Issued by: <input type="checkbox"/> Treasury <input type="checkbox"/> County <input type="checkbox"/> Local Assessor		Issued by: <input type="checkbox"/> Treasury <input type="checkbox"/> County <input type="checkbox"/> Local Assessor	
PART 4: ASSESSOR INFORMATION — Assessor who made error detailed in Part 2, if different than assessor listed in Part 5.			
Assessor's Name (Print or type)		Certification Level and Certificate Number	
Local Unit		Dates Employed or Contracted by Local Unit	

PART 5: CERTIFICATION

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.

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			

PART 6: NOTARIZATION

Subscribed and sworn before me this _____ day of _____, 20_____.

 _____, Notary Public

State of Michigan, County of _____

My Commission Expires: _____

Acting in the County of: _____

Mail completed Affidavit and all required documentation to:

Michigan Department of Treasury
PRE Unit
P.O. Box 30440
Lansing, MI 48909

Failure to complete the affidavit and provide the required documentation will result in delays in processing or a denial of the request.

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 2 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. Boards 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 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. 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: 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 timely filed the *Request to Rescind Homeowner's Principal Residence Exemption* (Form 2602), requesting that the exemption be rescinded, copies of an appropriately date-stamped *Request to Rescind Homeowner's Principal Residence Exemption* (Form 2602) or other similar written 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 3: SUPPORTING DOCUMENTATION: 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 the total amount of interest to be considered for waiver by Treasury. Part 3 must be completed, and the required attachments included, in order for Treasury to consider a waiver.

PART 4: ASSESSOR INFORMATION

Provide the name of the assessor who is responsible for the error detailed in Part 2 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 are 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.