Reset Form

Michigan Department of Treasury
2742 (Rev. 04-19)

**Local (City/Township)**

# Notice of Denial of Principal Residence Exemption

Issued under authority of Public Act 206 of 1893.

With this notice, you are notified that the *Principal Residence Exemption* on the property identified below has been denied. If you have questions about the denial, you may contact your local government or follow the appeal procedures specified below. For more information regarding the Principal Residence Exemption (PRE), please review the PRE guidelines at www.michigan.gov/pre.

**Type or print in blue or black ink.**

## PART 1: PROPERTY INFORMATION Type or print legibly. Use a separate form for each property number.

| 1. Property Tax Identification Number | 2. Name of Local Unit (Check Township or City)<br>☐ Township<br>☐ City | 3. County |
|---|---|---|
| 4. Street Address of Property (Provide a Complete Address) | | |
| 5. Name of Owner (First, Middle, Last) | 6. Owner's Last Four Digits of Social Security Number<br>XXX-XX- | 7. Owner's Daytime Telephone Number |
| 8. Name of Co-Owner (First, Middle, Last) | 9. Co-Owner's Last Four Digits of Social Security Number<br>XXX-XX- | 10. Co-Owner's Daytime Telephone Number |
| 11. Mailing address if different than property address (street or RR#, city, state, ZIP Code) | | |

12. Your exemption was denied/adjusted for the following reason:

- ☐ a. The owner is not a Michigan resident.
- ☐ b. The property claimed is not the owner's principal residence.
- ☐ c. The person claiming the exemption is not the owner.
- ☐ d. The person claiming the exemption, claimed or was granted, a substantially similar exemption in another state.
- ☐ e. Other _____

_____

| 13. Claim Denied for Calendar Year(s):<br>(see instructions) | 14. Percentage Adjusted to:<br>% |
|---|---|

## PART 2: CERTIFICATION

| 15. Name of the Local Assessor or Board of Review Member (Print or Type) | | |
|---|---|---|
| 16. Signature of Local Assessor or Board of Review Member | ☐ Assessor<br>☐ Board of Review Member | 17. Date |
| 18. Address and Telephone Number of Local Government | | |

## HOMEOWNER'S RIGHT TO APPEAL

If you disagree with this denial, you may appeal to the Residential/Small Claims Division of the Michigan Tax Tribunal within 35 days of the denial. 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. Michigan Tax Tribunal forms are available at **www.michigan.gov/taxtrib**. You can print the 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, Michigan 48909 or complete the form online and submit electronically, if provided for by the Michigan Tax Tribunal.

# Instructions for Form 2742
# Notice of Denial of Principal Residence Exemption
# Local (City/Township)

## General Instructions

This form is for local assessors and local boards of review to use when notifying a homeowner that his or her principal residence exemption is denied. It will also be used to notify the Department of Treasury of the denial. Complete all information carefully and accurately to avoid processing errors.

Mail a copy to Treasury with a copy of the Form 2753, *Batch Cover for Principal Residence Exemption.* Label them as denials.

Mail the original to the homeowner. Appeal rights are printed on the bottom of the form. Make a copy for your records.

## Line-by-Line Instructions

*Lines not listed here are explained on the form.*

**IMPORTANT: Complete a separate form for each property being denied.**

### PART 1: PROPERTY INFORMATION

**Line 1:** You must complete this line. Do not enter more than one property identification number (PIN) on each form. The PIN should be identical to the number used on the original affidavit.

**Lines 2-4:** Enter the complete address. Enter name and check the appropriate box for the city or township in which the principal residence is located.

**Lines 5-10:** Enter the name and last four digits of the Social Security Number(s) of the legal owner(s) that occupy the property.

**Line 11:** Enter the mailing address if it is different from the address on line 4.

**Line 12:** Check the box indicating the reason the principal residence exemption was denied. If none apply, check "other" and enter a more detailed explanation of your reasons for denial. Be specific and as complete as possible. The information you provide in this section may be used in the appeals process.

**Line 13:** Enter all years that are being denied. (You have the authority to deny the current year and the three preceding years.)

**Line 14:** Enter the percentage to which the principal residence exemption has been adjusted.

### PART 2: CERTIFICATION

**Line 16:** This form must be signed by the local assessor or the secretary of the board of review. Indicate who is denying the exemption.

**Line 17:** The homeowner has only 35 days to appeal an exemption denial. The date you enter here is the starting date for the homeowner's appeal time. Mail all forms the day they are signed.

**Line 18:** Enter the address and telephone number of the proper contact person at the local government.

## Additional Forms or Questions?

This form is available on Treasury's Web site at **www.michigan.gov/PRE.**

If you have questions, call 517-335-7487.