

Michigan Department of Treasury PRE Audits and Denials

Begin April 24, 2026

Under MCL 211.7cc(8), the Michigan Department of Treasury (Department) is mandated to conduct annual audits of principal residence exemptions to ensure only eligible individuals receive the exemption. The Department contracts with Reason Consulting to compile statewide data, review filings, identify noncompliance, and send questionnaires to verify eligibility. Results are returned to the Department for review and issuance of denial notices when necessary.

Starting April 24, 2026, the Department will issue its first batch of denials, followed by six additional monthly batches through October.

Questions regarding the audit can be directed to the PRE Unit at **517-335-7487** or PRE@michigan.gov.