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**From:** State Tax Commission <[MITreasury@govsubscriptions.michigan.gov](mailto:MITreasury@govsubscriptions.michigan.gov)>

**Sent:** Monday, July 11, 2022 4:03 PM

**Subject:** Important Changes to Principal Residence Exemption and Board of Review Authority

On July 11, 2022, Governor Gretchen Whitmer signed House Bill 4534, enacting [Public Act 141 of 2022](#), which amended Section 211.7cc of the General Property Tax Act, regarding the Principal Residence Exemption. The amendment made the following changes:

1. Eliminated the July and December Board of Review appeal process in MCL 211.7cc(15) and 211.53b regarding claiming a principal residence exemption for which the exemption was not on the property for the current and previous three years. **The July and December Board of Review have no authority to grant the exemption effective immediately.** Assessors are asked to ensure that the 2022 July Board of Review does not take action related to PRE claims.

Effective immediately, an owner who owned and occupied a principal residence within the time period prescribed in MCL 211.7cc(2) for which the exemption was not on the tax roll must file Form 2368 *Principal Residence Exemption (PRE) Affidavit* with the local tax collecting unit claiming an exemption under this section for the current calendar year or the immediately preceding three calendar years. If requested by the assessor, the owner is required to furnish proof within 30 days that the owner meets the requirements for the exemption for the current calendar year or the immediately preceding three calendar years.

2. Eliminated the requirements in MCL 211.7cc (5), MCL 211.7cc (6), MCL 211.7cc(11) that the following forms be forwarded to the Department of Treasury:

*Form 2742 Notice of Denial of PRE- Local*

*Form 4075 Notice of Denial of PRE-County*

*Form 4640 Conditional Rescission of a PRE*

*Form 4983 Foreclosure Entity Conditional Rescission of a PRE*

The assessor must retain a copy of Form 2742 *Notice of Denial of PRE- Local*, Form 4640 *Conditional Rescission of a PRE*, and Form 4983 *Foreclosure Entity Conditional Rescission of a PRE*. The county treasurer must retain a copy of Form 4075 *Notice of Denial of PRE-County*. The assessor and county treasurer would have to forward to the Department of Treasury a copy of these forms upon Treasury's request.

3. Eliminated the requirement in MCL 211.7cc(6) that the assessor notify the Department of Treasury of a denial issued by the assessor. Instead, the assessor is now required to notify the county treasurer in writing of the denial. As indicated previously, the assessor would still have to forward to the Department of Treasury a copy of a denial upon Treasury's request.
4. Added the requirement in MCL 211.7cc(11) that the county treasurer's denial shall be on Form 4075. As indicated previously, the county treasurer must retain a copy of Form 4075 *Notice of Denial of PRE-County*. The county treasurer would have to forward to the Department of Treasury a copy of these forms upon Treasury's request.
5. Eliminated a provision in MCL 211.7cc(15) stating that an affidavit filed by an owner for a PRE rescinds all previous exemptions filed by that owner for any other property.

The Department of Treasury and the State Tax Commission will be updating all existing guidance related to Boards of Review and the Principal Residence Exemption, as needed.

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) 335-7487

PRE Unit E-mail Address: [PRE@michigan.gov](mailto:PRE@michigan.gov)

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