



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DATE: June 24, 2020
TO: Assessors and Equalization Directors
FROM: Michigan Department of Treasury
RE: Changes in the Principal Residence Exemption (PRE) Statute

Public Act 96 of 2020 was signed into law on June 24, 2020, which amended section 211.7cc of Public Act 206 of 1893, the General Property Tax Act. The act changed the date by which a principal residence exemption may be claimed for the 2020 summer tax levy in the 2020 tax year. **For the 2020 tax year only, the deadline for a property owner to claim a principal residence exemption by filing a “Principal Residence Exemption (PRE) Affidavit” (Form 2368) for the 2020 tax levy is extended from June 1 to June 30.** As a result, for the 2020 tax year only, property owners that occupy an eligible property on or before June 30, 2020, may qualify for the principal residence exemption beginning with the 2020 summer tax levy and all subsequent tax levies for which eligibility is maintained by filing Form 2368 on or before June 30, 2020 with the local tax collecting unit in which the property is located.

Taxpayers must meet eligibility requirements for the PRE and are subject to assessor review. An affidavit filed on or before June 30, 2020 shall be processed by the assessor in accordance with MCL 211.7cc(4). Assessors should review affidavits received between June 2nd and June 30th to determine eligibility for the 2020 summer tax levy and process in the same way as other timely-filed affidavits. Assessors should deny the PRE if the dwelling is not owned and occupied as his or her principal residence or if the owner did not occupy the property by the filing dates prescribed in MCL 211.7cc(2). Beginning with the 2021 tax year, the filing date will revert back to June 1 to qualify for the 2021 summer tax levy.

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 Website: www.michigan.gov/pre

PRE Unit E-mail Address: PRE@michigan.gov