

STATE USE ONLY		
Index 02423	Agency Index 1793	Fee \$150

Request for Principal Residence Exemption - Qualified Error

Issued under authority of Public Act 206 of 1893.

Read the instructions before completing the request. This request must be completed by the taxpayer claiming eligibility for the Principal Residence Exemption (PRE) for tax years prior to the current and three previous tax years. All documentation necessary to consider this request and a \$150 processing fee payable to the Michigan Department of Treasury, must accompany this request. Use a separate form for each property tax identification number. **Failure to complete this form in its entirety and include the proper documentation along with the \$150 processing fee will result in the documentation being returned without review and/or consideration.**

PART 1: PROPERTY INFORMATION

Property Tax Identification Number			
Street Address		County	
Township or City Name (Check appropriate box, then 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, if applicable (First, Middle, Last)		Co-Owner's Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
State the years you are claiming eligibility for the PRE but did not receive it as the result of a qualified error (Cannot be current year or any of the three preceding years).			

PART 2: QUALIFIED ERROR CERTIFICATION

Check the box below that correlates with the reason you believe this is a "qualified error" under MCL 211.53b.

- ☐ A clerical error relative to the correct assessment figures, the rate of taxation or the mathematical computation relating to the assessing of taxes. (Errors that are typographical or transpositional in nature.)
- ☐ A mutual mistake of fact. (An erroneous belief about a material fact, which is shared and relied on between the taxpayer and assessor that affects the substance of a transaction.)
- ☐ An error regarding the correct taxable status of the real property being assessed. (i.e., Taxpayer filed a timely PRE Affidavit Form 2368 and qualified for a PRE but the assessor failed to grant the exemption.)

PART 3: SUPPORTING DOCUMENTATION - VERIFICATION OF QUALIFIED ERROR, OWNERSHIP AND OCCUPANCY

(Documents must be submitted verifying the qualified error, ownership, and occupancy for each year under consideration.)

Qualified Error Verification	Ownership Verification	Occupancy Verification
<ul style="list-style-type: none">A letter must be submitted explaining, in detail, the qualified error.A copy of a signed statement from the assessor of the local governmental unit or other documentation must be submitted verifying your contention that a qualified error occurred.	<ul style="list-style-type: none">A Warranty Deed, Quit Claim Deed, Land Contract or other legally executed document must be submitted indicating that you owned the property during the years in question.	<ul style="list-style-type: none">Both sides of driver's license with property address listed.Voter's registration record.Utility bills showing service, mailing address, and person being billed.Canceled checks showing property address.Income tax returns showing mailing address.

PART 4: ACKNOWLEDGEMENT

<input type="checkbox"/> I acknowledge that if the Department of Treasury approves this request for the Principal Residence Exemption and determines that I am due a refund for overpayment of taxes, the County Treasurer will be notified and a refund will be forthcoming. Further, the Department of Treasury will refund the \$150 processing fee.	
<input type="checkbox"/> I acknowledge that if the Department of Treasury denies this request for the Principal Residence Exemption after review of all submitted documentation, I am responsible for all costs related to this request, which includes the \$150 processing fee.	
I certify, to the best of my knowledge, the information contained in this request and in the attached documentation is complete and accurate.	
Owner's Signature	Date
Co-Owner's Signature	Date

Mail completed request, the \$150 processing fee and supporting documentation to:

Michigan Department of Treasury
PRE Unit
PO BOX 30440
Lansing, MI 48909

**Instructions for Form 5101
Request for Principal Residence Exemption (PRE) - Qualified Error**

WARNING! Do not use this form to claim a PRE for the current or previous three years. Taxpayers should file the PRE Affidavit Form 2368 with the local assessor to claim a PRE for the current and previous three years.

This form enables a taxpayer to file a request for a PRE in any year **before the 3 immediately preceding tax years**, for which the exemption was not on the tax roll as a result of a qualified error on the part of the local governmental unit. The taxpayer is responsible for completing this request and submitting it, along with the \$150 processing fee payable to the Michigan Department of Treasury and submitted to the address below. The required supporting documentation for each year the exemption is being requested must accompany this request.

The Michigan Department of Treasury (Department) staff will review all submitted documentation to determine if a qualified error has occurred and whether the taxpayer is entitled to a PRE for the years in question. In the event the Department denies the request for exemption after a complete and thorough review of all submitted documentation, the taxpayer will be responsible for the costs related to this request, which includes the \$150 processing fee.

PART 1: PROPERTY INFORMATION

The information in Part 1 is required for the Department to process the request. Use a separate form for each property tax identification number. It is important to provide the property owner's mailing address to ensure that the Department's determination is received by the property owner filing the request. It is also important to provide a daytime phone number in the event the Department needs to contact the owner(s) for further information.

PART 2: QUALIFIED ERROR CERTIFICATION

Check the box that correlates with the reason you believe this is a "qualified error" under MCL 211.53b.

PART 3: SUPPORTING DOCUMENTATION- VERIFICATION OF QUALIFIED ERROR, OWNERSHIP AND OCCUPANCY

Please state in detail what the qualified error was that caused you to not receive the PRE and attach a copy of a signed statement from the assessor of the local governmental unit and/or other documentation verifying your contention that a qualified error occurred.

In addition, proof of both ownership and occupancy are required for each year that is under consideration. Generally, acceptable documents to prove ownership include: Warranty Deeds, Quit Claim Deeds, and notarized land contracts. Generally, acceptable documentation to prove occupancy include: both sides of a driver's license with the property address; voter's registration record; canceled checks showing the property address; bank and charge accounts showing purchases in the vicinity of the property; medical billings from physicians in the vicinity of the property; utility bill statements and property tax bills with the mailing address of the property; copy of a passport; income tax return showing the mailing address; and insurance policies.

Note: If any of the disqualifying factors listed in MCL 211.7cc(3) apply, you are not eligible for a PRE regardless if you owned and occupied the property as a principal residence. Ultimately, the burden of proof is on the taxpayer to prove eligibility for a PRE.

PART 4: ACKNOWLEDGEMENT

Check each of the boxes listed in Part 4 to indicate that you have read and understand the statements. Sign and date the request. **Failure to sign, date and complete the form in its entirety and include the proper documentation along with the \$150 processing fee will result in the request and documentation being returned without review and/or consideration.**

Mail completed request, the \$150 processing fee and supporting documentation to:

Michigan Department of Treasury
PRE Unit
P.O. Box 30440
Lansing, MI 48909
(517) 373-1950