

STATE USE ONLY	
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Owner's Request for a Qualified Error Principal Residence Exemption (PRE)

Issued under authority of Public Act 206 of 1893.

Read the instructions before completing the form. This form must be completed and filed with the Michigan Department of Treasury by the owner requesting the principal residence exemption to be placed on the tax roll in any tax year before the 3 immediately preceding tax years for which the PRE was not on the tax roll because of a qualified error on the part of the local tax collecting unit.

PART 1: PROPERTY INFORMATION		
1. Property Tax Identification Number	2. Name of Local Unit (Check One) <input type="checkbox"/> Township <input type="checkbox"/> City	3. County
4. Property Address (Street, City, State, ZIP Code)		
5. Owner's Name (First, Middle, Last)	6. Owner's Last 4 Digits of SSN XXX-XX-	7. Owner's Daytime Telephone Number
8. Co-Owner's Name (First, Middle, Last)	9. Co-Owner's Last 4 Digits of SSN XXX-XX-	10. Co-Owner's Daytime Telephone Number
PART 2: TAX YEARS REQUESTING PRINCIPAL RESIDENCE EXEMPTION		
11. List the years you are claiming eligibility for the PRE but did not receive it as the result of a Qualified Error. (Do not include the current or previous three calendar years).		
PART 3: QUALIFIED ERROR CERTIFICATION		
12. Check the box below that correlates to the Qualified Error which best explains why the exemption was not on the tax roll for the years listed in line 11.		13. Briefly explain the Qualified Error checked in line 12. Use additional sheets if necessary.
<input type="checkbox"/> 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.) <input type="checkbox"/> 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.) <input type="checkbox"/> An error regarding the correct taxable status of the real property being assessed. (i.e., Owner filed a timely PRE Affidavit Form 2368 and qualified for a PRE but the assessor did not put the PRE on the tax role.)		
PART 4: SUPPORTING DOCUMENTATION VERIFICATION		
14. The following must be submitted with this form: Please check to indicate you have submitted each item below. If you failed to check each box and submit the required information, your request will be returned to you and not processed.		
<input type="checkbox"/> Ownership Verification: A Deed, Land Contract, or other written legally executed documents must be submitted showing you were the owner of the property in Line 1 for the years listed in Line 11. <input type="checkbox"/> Occupancy Verification: Documents must be submitted showing you occupied the property in line 1 for the years listed in Line 11. <input type="checkbox"/> PRE Affidavit Form 2368 that was submitted to the local assessor and received by the local assessor indicating you timely claimed the PRE for the years listed in Line 11. Contact the assessor to obtain a copy. <input type="checkbox"/> Qualified Error Verification: A written statement from the assessor of the local governmental unit or other documentation indicating the qualified error checked in Line 12 did occur.		
PART 5: OWNER CERTIFICATION		
<i>I certify under penalty of perjury that I read the attached instructions and that the information contained on this document is true and correct to the best of my knowledge.</i>		
15. Owner's Signature		16. Date
17. Co-Owner's Signature		18. Date
19. Mailing Address, if different than Property Address above		

Mail completed request and supporting documentation to:

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

Instructions for Form 5101 *Owner's Request for a Qualified Error Principal Residence Exemption (PRE)*

GENERAL INSTRUCTIONS

Purpose

This form enables a taxpayer to file a request for a PRE in any year before the three immediately preceding tax years, for which the exemption was not on the tax roll because of a qualified error on the part of the local governmental unit.

Complete Form in Entirety

You must complete each line in its entirety.

Separate Forms

Use a separate form for each parcel number you are claiming a qualified error PRE.

Submission of Form/Mailing Information

File your completed affidavit and required documents to:
Michigan Department of Treasury, PRE Unit, P.O. Box 30440,
Lansing, MI. 48909.

LINE BY LINE INSTRUCTIONS

Lines not listed here are explained on the Form.

Line 1: Property is identified with a property tax identification number. This number can be found on your tax bill and on your property tax assessment notice. Enter this number in the space indicated. If you cannot find this number, call your township or city assessor.

Lines 2-4: Enter the name of the township or city in which the property is located and check the appropriate box for city or township. If you live in a village, list the township in which the property located. Enter the County for where the property is located. Enter the complete property address of the property for which you are claiming you are entitled to the PRE.

Lines 5-10: Enter the name, the last four digits of the Social Security Number(s) and the daytime telephone number of the legal owner(s) claiming the qualified error PRE. Do not list the co-owner if the co-owner is not claiming the qualified error PRE. NOTE: The request for the last four digits of the Social Security Number is authorized under section 42 USC 405 (c) (2) (C) (i).

Line 11: Do not use this form to claim a PRE for the current or previous three calendar years. Taxpayers should file the PRE Affidavit Form 2368 with the local assessor to claim a PRE for the current and previous three years.

Line 12-13: Check the box that correlates with to the Qualified Error which best explains why the exemption was not on the tax roll for the years listed above in line 11. Use the text box to further explain the error. Use additional sheets if necessary. Only these errors listed on the form will be considered when reviewing your request.

Line 14: The taxpayer has the burden of proof to prove that he or she owned and occupied the property for the years listed in Line 11, the owner timely filed the PRE Form 2368 with the local assessor AND there was a qualified error that resulted in the exemption being left off the tax roll for the tax years listed in Line 11. Check each box once you have the required documents.

- **Proof of ownership examples:** Warranty Deeds, Quit Claim Deeds, and notarized land contracts.
- **Proof or occupancy examples:** Driver's license; voter's registration record; utility bill statements and tax returns showing the address listed in Line 11.
- **Timely Filed Form 2368:** You can obtain a copy of this filed form from the assessor for which the property is located.
- **Qualified Error Verification:** Please contact your assessor and get a written statement verifying the error that resulted in the exemption not on the tax roll for the years listed in Line 1.

Lines 15-19: Sign and date the form. Enter your mailing address if it is different from the address under Part 1.

For questions regarding the PRE or completing this form, contact the Michigan Department of Treasury at 517-335-7487, or visit www.michigan.gov/PRE.