

Instructions for Completing Form 4632, Principal Residence Exemption (PRE) Audit Questionnaire

Part 1: Property Information: The parcel number and address listed is the property being audited. All information requested should be about the property listed in Part 1.

Part 2: Ownership Information: (Please complete ALL fields that apply.)

COMPANY NAME: Complete this section if the property in Part 1 is owned by a company.

TRUST: Complete this section if the property in Part 1 is owned by a trust.

INDIVIDUAL: Complete this section listing ALL owners of the property in Part 1.

- If property is owned by a Trust, each grantor (creator) of the Trust must be listed in this section.
- If the grantor of the Trust is deceased, a death certificate of the grantor must be submitted along with a list of the beneficiaries of the Trust.
- If you no longer own the property but were the owner at any time during the current and three prior years you still must complete this section with your information.

OTHER: Complete this section if the property in Part 1:

- Is being sold or purchased on land contract,
- has a life lease or life estate,
- has been rented during the current and/or three prior years, and/or
- has been sold.

Part 3: Alternative Use of the Property: (Please complete ALL fields that apply.)

- Is property being rented or used for any business or commercial purpose? If the property is/was rented, please list the dates the property was rented and the names of the tenants.
- Is contiguous to the owner's primary residence?
- Does property owner claim and/or receive an agricultural exemption on the property in Part 1?
- Was a Principal Residence Exemption (PRE) Active Duty Military Affidavit (Form 4660) filed for the property? If so, please provide copies of any Military Affidavits that were filed with the local assessor.
- Was a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) filed for the property? If so, please provide copies of any Conditional Rescissions that were filed with the local assessor.

Acceptable documentation to verify OWNERSHIP:

A warranty deed; quit claim deed; land contract; life estate; life lease (holder of the life lease must have been the prior owner); beneficiary of a will or trust; or a grantor who has placed the property in a revocable trust or a qualified personal residence trust. All documents verifying ownership must either be notarized and/or recorded.

Acceptable documentation to verify OCCUPANCY:

Documentation should be for the any of the current and three prior years that you owned the property. Generally, documentation demonstrating occupancy may include:

- A. Both sides of a driver's license with property address.
- B. Federal and/or State Income Tax returns with property address
- C. A voter's registration record.
- D. Motor vehicle registration.
- E. Utility bills with the mailing address of the property.
- F. Cable bills with the mailing address of the property.
- G. Telephone bills with the mailing address of the property.
- H. Bank and charge accounts showing purchases in the vicinity of the property.
- I. Medical bills with the mailing address of the property.

NOTE: This is not an all-inclusive list and no one item is particularly controlling. Ultimately, the burden of proof is on the taxpayer to prove eligibility for a PRE. When submitting documentation, remember to blackout any sensitive information.

For questions about completing the Questionnaire you may contact the PRE Audit Center at (888) 909-2799.