

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.

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