Michigan Department of Treasury
4660 (Rev. 08-08)

Principal Residence Exemption (PRE) Active Duty Military Affidavit

Issued under authority of Public Act 206 of 1893.

Read the instructions before completing the form. This form must be filed with the assessor for the city or township where the property is located on or before May 1 of the first year the exemption is being claimed. For 2008 only, the property owner may file this form on or before December 31, 2008, to apply for this exemption. This affidavit may only be effective beginning with the 2008 tax year. Use a separate form for each property tax identification number.

PART 1: PROPERTY INFORMATION

Property Tax Identification Number	ZIP Code	Beginning Tax Year (yyyy)
Street Address of Property	County	Name of Township or City ☐ Township ☐ City

Owner's First and Middle Names	Owner's Last Name	Owner's Social Security Number	Owner's Daytime Telephone Number
Co-Owner's First and Middle Names	Co-Owner's Last Name	Co-Owner's Social Security Number	Co-Owner's Daytime Telephone Number

PART 2: REQUIREMENTS (Attach a copy of your Active Duty Orders)

When was the owner(s) of the property called for active duty? (mm/dd/yyyy)	Upon completion of active duty, will this property be your principal residence? ☐ Yes ☐ No
Does anyone currently occupy/live in the home located on the property? ☐ Yes ☐ No	Is the property currently rented or leased? ☐ Yes ☐ No
Is the property used for any business or commercial purpose? ☐ Yes ☐ No	Is the rentor / lessor using the property as a residence? ☐ Yes ☐ No

PART 3: OWNER CERTIFICATION

I (we) certify under penalty of perjury the information provided on this document is true and correct to the best of my (our) knowledge.

Owner's Signature	Date
Co-Owner's Signature	Date

Owner's Current Mailing Address	City	State	ZIP Code

Mail the completed form and necessary documentation to the assessor for the city or township in which the property is located. This address may be on the most recent tax bill or assessment notice. Do not send this form directly to the Department of Treasury.

If you have any questions, visit our Web site at **www.michigan.gov/treasury** or call (517) 373-1950.

LOCAL GOVERNMENT USE ONLY – DO NOT WRITE BELOW THIS LINE

What is the tax year this affidavit will take effect? (yyyy)	What is the property classification?

Instructions for Form 4660
Principal Residence Exemption (PRE) Active Duty Military Affidavit

This form enables a person with an established Principal Residence Exemption (PRE) to retain that PRE while on active duty in the United States armed forces if the principal residence is rented or leased. Property that currently qualifies as a principal residence continues to qualify for three years after any portion of the dwelling or unit included in, or constituting the principal residence, is rented or leased to another person and is used as a residence. All of the following conditions must be satisfied:

- The owner of the dwelling or unit is absent while on active duty in the armed forces of the United States.
- The dwelling or unit would otherwise qualify as the owner's principal residence.
- The owner files Form 4660 with the assessor of the local tax collection unit on or before May 1 attesting that he/she intends to occupy the dwelling or unit as a principal residence upon completion of active duty in the United States armed forces.

PART 1: PROPERTY INFORMATION

The following information must be provided to the assessor to process your affidavit:

- 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. Your property number is essential. Without it, your township or city cannot accurately adjust your property taxes.
- Enter the first tax year in which this Affidavit will become effective.
- Enter the complete property address of the exemption you are retaining.
- 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 owner and co-owner's complete name. Do not include information for a co-owner who did not occupy the property.
- Enter the Social Security Number(s) of the legal owner(s). The request for the Social Security Number is authorized under section 42 USC 405(c)(2)(C)(i). It is used by the Department of Treasury to verify tax exemption claims and to deter fraudulent filings. Any use of the number by closing agents or local units of government is illegal and subject to penalty.
- Enter the daytime phone number of the owner(s). This number is important because the assessor may need to contact the owner(s) to verify information in order to process this Affidavit.

PART 2: REQUIREMENTS

The questions listed in Part 2 are very important in determining eligibility for the retention of the exemption. These questions must be answered truthfully and to the best of the owners' knowledge. Failure to answer these questions may result in processing delays of this Affidavit and/or result in a subsequent denial of the exemption. A copy of the Active Duty Orders must be submitted with this Affidavit.

PART 3: CERTIFICATION

The form must be signed and dated by the owners listed in Part 1. Provide the owner's current and complete mailing address.

INTEREST AND PENALTY

If it is determined that the claimed property was not the owner's principal residence, or that the requirements are not met, the owner(s) may be subject to additional tax plus penalty and interest as determined under the General Property Tax Act.