

**TOWNSHIP OF MUNISING  
PRE INTEREST DENIAL DISTRIBUTION POLICY**

1. Primary Residency Exemptions (PRE) are authorized under The General Property Tax Act 206 of 1893; specifically, MCL 211.7cc. With certain limitations, Taxpayer's primary residence is exempt from paying School Operating millage and any associated interest and penalties. Approvals and denials are handled on a parcel by parcel basis through the Munising Township Assessor's office.
2. If determined appropriate by the Munising Township Assessor, Michigan Department of Treasury, County Equalization Director, or County Treasurer, a PRE denial can be issued for the current tax year, as well as up to 3 prior tax years. A denial will add school operating millage as well as any associated interest and penalties to the tax roll, for the tax year in which it is denied.
3. Current year taxes are billed 7/1 and 12/1. They are collected through 2/28 by the Munising Township Treasurer.
4. In the event of a denial of current year taxes, the Township of Munising will add School Operating millage back to the tax roll and pursue collection of the taxes, as well as any associated interest and penalties.
5. As outlined in The General Property Tax Act 206 of 1893, subsection 25, interest at the rate of 1.25% per month or fraction of a month and distributed as follows:
  - (a) If the Assessor of the local tax collecting unit denies the exemption; 70% to the local tax collecting unit, 10% to the department of treasury, and 20% to the county in which the property is located.
  - (b) If the Michigan Department of Treasury denies the exemption; 20% to the local tax collecting unit, 70% to the department of treasury, and 10% to the county in which the property is located.
  - (c) If the County Treasurer or their designee or the county equalization director or their designee denies the exemption; 20% to the local tax collecting unit, 10% to the department of treasury, and 70% to the county in which the property is located.
6. If the Township of Munising successfully collects the interest and penalties associated with the denial, these amounts are forward to applicable taxing units through the approved distribution policy.
7. If any portion of the taxes, interest, and penalties associated with the denial remain unpaid after 3/1, they are turned over to, and become the responsibility of Alger County.
8. Any prior year denials, as well as associated interest and penalties, will be billed and collected by Alger County in accordance with their policies as authorized by MCL 211.7cc, and are not considered the responsibility of the Township of Munising.

9. For questions or comments regarding PRE denials please contact:

Susan K. Bovan, Munising Township Assessor  
[muntwpassessor@jamadots.com](mailto:muntwpassessor@jamadots.com)  
906-387-1010 or 906-362-0228

For questions on billings, or an additional copy of a tax bill, please contact:

Nicole Graves, Munising Township Treasurer  
[muntwptreas@jamadots.com](mailto:muntwptreas@jamadots.com)  
906-387-4404

For additional assistance, you may visit Munising Township's website at [www.munisingtownship.org](http://www.munisingtownship.org).