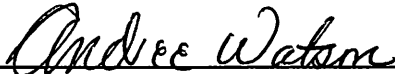


SOO TOWNSHIP – PRE INTEREST DENIAL DISTRIBUTION POLICY

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 Soo Township Assessor’s office.
2. If determined appropriate by the Soo 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 Soo Township.
4. In the event of a denial of current year taxes, Soo Township will add School Operating millage back onto 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 Soo Township successfully collects the interest and penalties associated with the denial, these amounts are forwarded to the 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 Chippewa County.
8. Any prior year denials, as well as associated interest and penalties, will be billed and collected by Chippewa County in accordance with their policies as authorized by MCL 211.7cc and are not considered the responsibility of Soo Township.
9. For questions or comments regarding PRE Denials, please contact:
Soo Township Assessor
Email: [REDACTED] sootwp.assessor@gmail.com
Phone: [REDACTED] 906.440.2799
For questions on billings or an additional copy of a tax bill, please contact:
Soo Township Treasurer
Phone: 906/632-3406

CERTIFICATION

I HEREBY CERTIFY that the foregoing resolution is a true and exact copy of a resolution adopted by the Soo Township Board at its regular meeting held on August 8, 2018.



Soo Township Clerk
Andree Watson