



Office of the City Assessor
211 South Williams Street
Royal Oak, MI 48067

PROOFS OF OCCUPANCY

Principal Residence Exemption (PRE)

Proof of occupancy as a principal residence does not depend on any particular fact, but on whether all the facts and circumstances taken together tend to establish that the property was occupied by the person asserting eligibility for the PRE. Documentation should be for the years denied by the Assessor's Office. Specifically, the date shown on proofs submitted must be between **January 1st and May 30th** of each year that you are appealing. Generally, documentation demonstrating occupancy may include:

- Both sides of a driver's license with property address.
- A voter's registration record.
- Income tax returns showing the mailing address. (Example: 2018 tax returns would be a 2019 proof because it is filed January-April 2019.)
- Motor vehicle registration.
- Utility bills with the mailing address of the property.
- Cable bills with the mailing address of the property.
- Telephone bills with the mailing address of the property.
- Bank and charge accounts showing purchases in the vicinity of the property.
- Medical bills with the mailing address of the property.
- Insurance policies.

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.