

## **BOARD OF REVIEW**

## **Homeowners Property Exemption** Application, Policy and Guidelines

2025

Please read and fully complete ALL sections of the application and provide requested documentation.

By submitting this HOPE application, the Board of Review may use or access other services or means in the review of your application. The petitioner authorizes the sharing of their name, address, parcel number, phone number and email address to certain community partners for the purposes of providing petitioner with additional resources which may the petitioner and petitioner's household. Applicant further acknowledges that all HOPE applications are subject to the Freedom of Information Act (FOIA). The Board of Review does not share private information, including social security numbers, driver license numbers, bank account numbers or any other sensitive information.

## The completed application and all required documentation must be returned, in person, on-line, or by mail, to:



CAYMC - 2 Woodward Ave. Suite 130 Detroit, MI 48226



WWW.DETROITMI.GOV/HOPE



Office of the Assessor Coleman A. Young Municipal Center 2 Woodward Avenue, Suite 804 Detroit, Michigan 48226

## Please submit the application as soon as possible.

The last day to submit the 2025 application is the first Friday in November - November 7, 2025.

Applications submitted after the close of business 4:30 p.m. on this date will not be accepted. Applications not considered at the December Board of Review meeting cannot be considered for the current year. You are encouraged to file at least two weeks prior to the final acceptance date. State law requires that homeowners submit a new application each year the assistance is needed.

Exemption requests on any parcel other than the principal residence may require a waiver.

## For assistance with your application please call the number listed below:

**Board of Review** Coleman A. Young Municipal Center 2 Woodward Avenue - Suite 105 Detroit, Michigan 48226

www.detroitmi.gov/HOPE

Call: 211 or 313-244-0274

For questions regarding the application,

Call: 313-628-0722

Application may be completed and filed on-line at www.detroitmi.gov/hope

Approved applicants are still responsible for any special assessments or fees such as solid waste fee, water, special assessment districts, etc.

The city does not charge a fee for this application.

# Stop Tax Foreclosure with HOPE

For FREE property tax support and assistance with the City of Detroit's Homeowners Property Exemption (HOPE) program, call (313) 244 - 0274.

The deadline for HOPE is November 7th, 2025, 4:30 PM!

Apply early for the best chance at reducing or eliminating your property taxes.

Call (313) 244 - 0274

or visit www.WayneMetro.org/DTRF to apply

Presented by:





## **HOPE Counseling Network Partners:**

-	1	Alger Theater
,	2	U-SNAP-BAC
	3	Eastside Community Network
	4	Osborn Neighborhood Alliance
	5	MACC Development
	6	Bailey Park

Jefferson East Inc.

8 Hannan Center
9 Central Detroit Christian
10 Cody Rouge Community Action Alliance
11 Greater Quinn AME
12 United Community Housing Coalition
13 Wayne Metro
14 Accounting Aid Society
15 Abayomi CDC

Bridging Communities

MIWealth

EST

## **Detroit Property Assessment Board of Review**

2025 Process for Reviewing Homeowners Property Exemption (HOPE) Application

#### \*\*\*READ ALL OF THE FOLLOWING CAREFULLY\*\*\*

#### **KEEP A COPY OF ALL PAGES AFTER THIS POINT**

The Homeowners Property Tax Exemption (HOPE) program is offered in accordance with MCL 211.7u of the General Property Tax Act. It offers an opportunity to see a reduction or elimination of the current year property taxes only, and does not eliminate any special assessments or fees such as Solid Waste Fee, Special Assessment Districts, etc.

- 1. Each applicant must own and occupy the property as his/her primary Homestead as of December 31, 2024, and must be on file with the Office of the Assessor.
- 2. Homeowners may be granted a 100% exemption, 75% exemption, 50% exemption, or 25% exemption. A 10% exemption may be granted if the household suffered a 20% loss in income or is subject to property tax foreclosure. Regarding a Homestead Property Tax Credit that is forwarded to the City of Detroit, the proportioned amount remaining shall be exempt in whole or in part in accordance with the decision of the Board of Review.

To be considered for an exemption, the applicant is required to submit the following to the Board of Review:

- A **FULLY** completed and signed Application for MCL 211.7u Poverty Exemption Michigan Treasury Form 5737 and Michigan Treasury Form 5739
- Complete Federal and State Income Tax Returns filed in 2025 for 2024 (filed in 2024 for 2023 will be accepted, however, <u>income for 2024 is still required</u>), with all schedules, including any Homestead Property Tax Credit and Home Heating Credit returns, for **ALL** adults residing at the property.
- o For **ALL adults** residing at the property who were **not required** to file taxes, the Michigan Treasury Form 4988 Poverty Exemption Affidavit must be completed and signed.
- ALL INCOME SOURCES FOR EACH MEMBER IN THE HOUSEHOLD FOR THE TAX YEAR OF 2024,

W-2's, 1099's, annual statements, award letter of grant amount from Social Security award for each person, Employer Verification Statement, Pension, Unemployment Compensation, Disability Allowances, Alimony, Child Support, SSI, Adoption/Foster Subsidy, FIA, School Grants and/or Scholarships, Family/Friend Support, or any other source of income for each person. This includes adults, minor children, dependents, non-dependents, etc. If you are providing a written statement regarding financial support from family or friends, please include contact information and amount given.

- ALL other required supporting documentation. This should include:
- O **Valid** identification for homeowner and all household members above the age of 18 (must contain photo and address must match subject property in which exemption is being sought)
- O Proof of residency for minor children (report card, transcript, FIA Statement, etc. with name and address matching subject property in which the exemption is being sought)

## **Detroit Property Assessment Board of Review**

#### 2025 Process for Reviewing Homeowners Property Exemption (HOPE) Application

- Recorded proof of ownership (deed, land contract, court order) Note: recorded memorandum of land contract will only be accepted with the entire land contract attached.
- O Documents verifying family/household composition (valid identification, FIA statement, etc.)
- List household debts and expenses as required on application

The Board of Review retains the right to request additional information from the applicant.

3. **Household (Related and Non-Related) Composition and Annual Income** – The Detroit Board of Review has established the following maximum eligible income as a guideline and as an aid in eliminating subjective judgments for reviewing **2025** petitions. **See table below:** 

NUMBER IN HOUSEHOLD	Income Limit for 100% Exemption	Income Limit for 75% Exemption	Income Limit for 50% Exemption	Income Limit for 25% exemption	Income Limit for 10% Exemption
1	\$20,783.00	\$22,289.00	\$23,945.00	\$26,957.00	\$40,527.00
2	\$25,141.00	\$26,776.00	\$28,207.00	\$31,069.00	\$49,025.00
3	\$27,886.00	\$29,435.00	\$30,984.00	\$33,824.00	\$54,378.00
4	\$32,448.00	\$34,008.00	\$35,568.00	\$38,688.00	\$63,274.00
5	\$36,580.00	\$38,409.00	\$39,872.00	\$42,799.00	\$71,331.00
6	\$41,960.00	\$43,638.00	\$45,317.00	\$48,254.00	\$81,822.00
7	\$47,340.00	\$49,234.00	\$50,654.00	\$53,494.00	\$92,313.00
8	\$52,720.00	\$54,302.00	\$55,883.00	\$59,046.00	\$102,804.00

Add \$5,380.00 to the income limit for each household member above eight for a 100% exemption. For a 75% exemption add \$5,541.00 to the income limit for each household member above eight. For a 50% exemption add \$5,703.00 to the income limit for each household member above eight. or a 25% exemption add \$6,026.00 to the income for each household member above eight. For a 10% exemption add \$10,491.00 for each household member above eight.

In addition, the total household assets (i.e. bank accounts, other real property, boats, campers, stocks, bonds, IRA's, other assets in or out of the United States, etc.) **SHALL NOT** exceed **\$12,000.00**. Verification of additional assets will be done for all parties and household members applying for property tax assistance. Information not provided by applicant that is discovered by the Board of Review may cause your application to be denied.

4. Each application is reviewed according to individual circumstances based on information submitted by the applicant. The Board of Review utilizes all information in judging the taxpayer's ability to meet the tax obligation. If the taxpayer is within the above guidelines, the taxpayer may be granted a full or partial exemption. If the taxpayer is outside the above guidelines, the exemption will usually be denied.

The Board of Review may consider a reduction as approved by the State Tax Commission. In such an instance, the taxpayer shall be advised in writing of the granting or denying of an exemption and the reason shall also be noted on the application.

## **Detroit Property Assessment Board of Review**

2025 Process for Reviewing Homeowners Property Exemption (HOPE) Application

The Board of Review will receive applications and supporting materials by the close of business the first Friday in November - November 7, 2025, but to ensure that the Board has adequate time to review your request, please return at least two weeks before the March, July or December meeting dates:

March BOR meeting date: April 7, 2025 July BOR meeting date: July 22, 2025 December BOR meeting date: December 9, 2025

If approved for a multi-year exemption, eligible applicants will receive a statement after the March Board of Review closes. These guidelines are in accordance with the amendments to Section 7(u) of MCL 211 et seq. It should be noted that each taxpayer's circumstances are considered anew each year. The applicant is required to provide any changes in household circumstances. An incomplete application will delay the disposition process of the application and may also cause it to be denied. To withdraw an application, a request must be provided in writing from the applicant.

Assistance with your application is available at:

Property Assessment Board of Review Coleman A. Young Municipal Center 2 Woodward Ave. - Suite 105 Detroit, Michigan 48226 313-628-0722

Community Partner List: www.detroitmi.gov/hope

Applications must be submitted by 4:30 p.m. the first Friday in November - November 7, 2025, to:

Office of the Assessor Coleman A. Young Municipal Center 2 Woodward Ave. – Suite 804 Detroit, Michigan 48226

**Important:** Any person who knowingly makes a false statement, omission or misrepresentation may not be considered for this assistance program and may be prosecuted to the fullest extent provided by law. Any/All applicants are subject to random home inspection for compliance with the City of Detroit guidelines.

Respectfully Submitted

Property Assessment Board of Review

Geraldine Chatman – Member, At-Large Donielle January – Member, District 3

La'Toshia Patman – Member, At-Large Teresa Dubose– Member, District 4

Jacqueline Robinson – Vice Chair, District 1 Maria Muhammad – Member, District 5

Marcus Twyman – Member, District 2 Jannina Pena – Member, District 6

Lewis Moore, Chair, District 7

### **Application for MCL 211.7u Poverty Exemption**

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PAR	T 1: PERSONAL INFOR	RMATION -	– Petitioner must li	st all required persona	al informat	ion.	
Petition	ner's Name				Daytime Pho	one Number	
Age of Petitioner Marital Status				Age of Spouse	ı	Number of Legal	Dependents
Proper	ty Address of Principal Residence			City	<b>'</b>	State	ZIP Code
	Check if applied for Hor	mestead Pr	operty Tax Credit	Amount of Homestead Prope	rty Tax Credit		
PAR	T 2: REAL ESTATE INF	ORMATIO	N				
evid	the real estate information ence of ownership of the				to provide	a deed, lan	d contract or other
Proper	ty Parcel Code Number			Name of Mortgage Company			
Unpaid	Balance Owed on Principal Resid	lence	Monthly Payment		Length of Tir	ne at this Reside	ence
Proper	ty Description						
DAD	T O. ADDITIONAL DDO	DEDTY IN	COMMITTION				
PAR	T 3: ADDITIONAL PRO	PERITINI	-ORMATION				
List	information related to an	y other pro	perty owned by you	u or any member resid	ding in the	household.	
Check if you own, or are buying, other property. If ch information below.				ecked, complete the	Amount of In	come Earned fr	om other Property
	Property Address			City		State	ZIP Code
1							
•	Name of Owner(s)			Assessed Value	Date of Last	Taxes Paid	Amount of Taxes Paid
	Property Address			City		State	ZIP Code
2	Name of Owner(s)			Assessed Value	Date of Last	Taxes Paid	Amount of Taxes Paid

PART 4: EMPLOYMENT	INFORMAT	TION -	— List your cu	urrent empl	oyment	inform	ation.		
Name of Employer									
Address of Employer				City	City State ZIP Code				ZIP Code
Contact Person			Employer	Telephone I	Number		I	I	
PART 5: INCOME SOURCE	CES								
List all income sources, in accounts), unemployment judgments from lawsuits, income, for all persons res	compensa alimony, ch	tion, c	disability, gove upport, friend	ernment pe	nsions, v	vorker	's compensa	tion, divi	dends, claims and
Source of Income  Monthly or Annual Inc  (indicate which)									
									,
PART 6: CHECKING, SAV	/INGS ANI	) INV	ESTMENT IN	FORMATION	ON				
List any and all savings accounts, postal savings, persons residing at the pro-	credit unio								
Name of Financial Inst			Amount n Deposit	Current Interest Ra		te Name on Accou		nt	Value of Investment
PART 7: LIFE INSURANCE	E — List a	ll poli	cies held by a	ll househo	d memb	ers.			
Name of Insured	Amount Policy	I	Monthly Payments	Policy Paid in Full N		Name of Beneficiary		iciary	Relationship to Insured
PART 8: MOTOR VEHICL	E INFORM	IATIO	N	<u> </u>					1
All motor vehicles (includ within the household must		ycles,	, motor home	s, camper	trailers,	etc.) I	held or owne	ed by an	y person residing
Make			Year	Year Monthly		nthly f	Payment	Ва	alance Owed
			. 331						

PART 9: HOUSEHOLD O	CCUPANTS -	<ul><li>List all p</li></ul>	ersons li	ving i	in the househo	old.			
First and Last Name			Relationship Age to Applicant Pl		Place o	of E	<b>Employment</b>	\$ Contribution to Family Income	
					SELF				-
PART 10: PERSONAL DE	BT — List all	personal c	debt for a	all hou	usehold memb	ers.			
	_		Dat						
Creditor	Purpose	of Debt	of De	ebt	Original Bal	ance M	ont	hly Payment	Balance Owed
PART 11: MONTHLY EXP	ENSE INFOR	RMATION			'				
The amount of monthly exnecessary.	xpenses relat	ted to the p	orincipal	resid	lence for each	catego	ry i	must be listed	I. Indicate N/A as
Heating Electric				Water				Phone	
Cable Food				Clothi	ng			Health Insurance	
Garbage		Daycare		•		Car E	Car Expense (gas, repair, etc.)		
Other (type and amount)		Other (type ar	nd amount)			Other	Other (type and amount)		
Other (type and amount)	Other (type ar	and amount)			Other	(type	e and amount)		

**NOTICE:** Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT				
The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.				
The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.				
PART 12: CERTIFICATION				
I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.				
Printed Name	Signature	Date		

This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal PO Box 30232 Lansing MI 48909

Phone: 517-335-9760

E-mail: taxtrib@michigan.gov

## Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

PART 1: OWNER INFORMATION — Enter infor	rmation for t	the person owning an	d occupying t	he resid	lence.
Owner Name			Owner Telephone	Number	
Mailing Address		City		State	ZIP Code
PART 2: LEGAL DESIGNEE INFORMATION (C	Complete if	applicable.)			
Legal Designee Name	· · · · · · · · · · · · · · · · · · ·	···	Daytime Telephon	e Number	
Mailing Address		City		State	ZIP Code
PART 3: HOMESTEAD PROPERTY INFORMA	TION — En	ter information for prope	erty in which the	exempt	ion is being claimed.
City or Township (check the appropriate box and enter name)  City Township Village			County		
Name of Local School District					
Parcel Identification Number		Year(s) Exemption Previously	Granted by Board	of Review	
Homestead Property Address		City		State	ZIP Code
PART 4: AFFIRMATION OF OWNERSHIP, OCC	CUPANCY,	AND INCOME STATI	US (Check all	boxes t	:hat apply.)
<ul> <li>☐ I own the property in which the exemption is being claimed.</li> <li>☐ The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.</li> <li>☐ After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.</li> </ul>					
PART 5: CERTIFICATION					
I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.					
Owner or Legal Designee Name (print)	Signature of O	wner or Legal Designee		D	ate
Designee must attach a letter of authority.					
LOCAL GOVERNMENT	<b>USE ONLY</b>	(DO NOT WRITE BE	LOW THIS LI	NE)	
Approved Denied (Attach appeal instructions and provide to owner.)					
<b>CERTIFICATION</b> — I certify that, to the best of accurate.	f my knowle	edge, the information	contained in	this forr	n is complete and
Assessor Signature			Date Certified by	Assessor	

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

**INSTRUCTIONS:** When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

	, swear and affirm by my signature below that I bject of this Application for Poverty Exemption and that
	year, I was not required to file a federal or state income
Address of Principal Residence:	
Signature of Person Making A	

## **Principal Residence Exemption (PRE) Affidavit**

Issued under authority of Public Act 206 of 1893.

Read the instructions before completing the form. This form is not valid unless certified by the assessor. Do not submit this form if the property is not your principal residence and/or any of the disqualifying factors apply as listed in MCL 211.7(cc). For information regarding the PRE, please review the PRE Guidelines at www.michigan.gov/pre.

	ACCECCODIC DATE CTAMP
	ASSESSOR'S DATE STAMP
r.	
s	
at	

Type or print in blue or black ink.						
PART 1: PROPERTY INFORMATION Type or pr	int legibly. Use a separate form for each	property tax identification number.				
Property Tax Identification Number	1. Property Tax Identification Number  2. Name of Local Unit (Check Township or City) Township City  3. County					
4. Street Address of Property (Provide a Complete Address)						
5. Name of Owner (First, Middle, Last)	6. Owner's Last Four Digits of Social Security Numl XXX-XX-	per 7. Owner's Daytime Telephone Number				
8. Name of Co-Owner (First, Middle, Last)	Co-Owner's Last Four Digits of Social Security Num     XXX-XX-	ber 10. Co-Owner's Daytime Telephone Number				
11. Date you owned and occupied the property in line 1		11.				
The property in line 1 above is my: 11a. ☐ Principal	residence pied adjoining or contiguous property that is cla	Month Day Year ssified residential or timber-cutover.				
12. List the percentage (100% to 1%) of the property that is a residence. If the property has more than one home on it principal residence, or partially rented, the owner may clocal assessor to determine the percentage of the exempt	occupied by the owner claiming the property as t, it is a multi-dwelling, used for purposes other aim only a partial exemption. Please consult w	a principal than a th your				
13. Have you or your spouse claimed a principal residence	exemption for another Michigan principal reside	ence? 13. Yes No				
14. If yes to 13, enter the property address and parcel num	ber:					
15. If yes to 13, have you rescinded that principal residence	exemption?	15. Yes No				
16. Do you or your spouse claim a similar exemption, credi	t or deduction on property located in another st	ate? 16. Yes No				
17. If yes to 16, enter the property address and parcel num	ber:					
18. Have you or your spouse filed a tax return as a non-res	ident of Michigan or resident of another state?	18. Yes No				
19. If yes to 18, enter the state:						
PART 2: CERTIFICATION						
<b>Certification:</b> I certify under penalty of perjury that I own and occupy as a principal residence on the date stated in Line 11 and that I have not claimed a substantially similar exemption/deduction/credit in property in another state, and that the information contained on this document is true and correct to the best of my knowledge.						
20. Owner's Signature		Date				
21. Co-Owner's Signature Date						
22. Mailing Address, if Different than Property Address Above						
LOCAL GOVERNMENT USE ONLY (do not write below this line)						
	`	23				
Did the Assessor Approve or Deny the Affidavit?  Approved  Denied (Attach	a copy of the Local Unit Denial)	he year the Affidavit will be posted to the tax roll?				
Certification: I certify that, to the best of my knowledge, the		and accurate.				
Assessor's Signature	Date Ce	tified by Assessor (MM/DD/YYYY)				
L						

### Instructions for Form 2368Principal Residence Exemption (PRE) Affidavit

#### **General Instructions**

*Principal Residence Exemption (PRE)* exempts a principal residence from the tax levied by a local school district for operating purposes, up to 18 mills.

**Principal residence** means the dwelling that you own and occupy as your permanent home and any unoccupied adjoining or contiguous properties that are classified residential or timber-cut over.

Owners are defined in MCL 211.7dd(a). Only the owner listed in MCL 211.7dd(a) are eligible to claim the exemption.

*Occupying* means this is your principal residence, the place that you reside in as your permanent residence and if absent intend to return. It should be the address that appears on your driver's license and voter registration card. Vacation homes, seasonal homes, and income property are not occupied as your principal residence and may not be claimed.

Claiming a PRE: To claim a PRE, complete this Affidavit and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

MCL 211.7cc(3) Disqualifications: An owner is ineligible to claim a PRE if any of the disqualifying factors apply listed in MCL 211.7cc(3).

#### **RESCINDING YOUR EXEMPTION**

Within 90 days of when you no longer own or occupy the property as a principal residence, you must complete and file a *Request to Rescind Principal Residence Exemption (PRE)* (Form 2602) or file a *Conditional Rescission* (Form 4640) with your township or city assessor. Failure to do so may subject you to additional tax plus penalties and interest as determined under the General Property Tax Act.

#### **INTEREST AND PENALTY**

If it is determined that you claimed property that is not your principal residence, you may be subject to the additional tax plus penalty and interest as determined under the General Property Tax Act.

#### **Line-by-Line Instructions**

Lines not listed here are explained on the form.

## You must complete each line in its entirety. Failure to complete any of the lines may result in your claim being denied. PART 1: PROPERTY INFORMATION

Submit a separate affidavit for each property tax identification number being claimed.

Line 1: It is important that your property tax identification number is entered accurately. This ensures that your property is identified properly and that your township or city can accurately adjust your property taxes. You can find this number on your tax bill and on your property tax assessment notice. If you cannot find this number, call your township or city assessor.

**NOTE:** Do not include information for a co-owner who does not occupy the property as a principal residence.

**Line 6:** Please list the last four digits of your Social Security Number (SSN). The request for the last four digits of your SSN 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.

Line 12: If you own and occupy the entire property as a principal residence, you may claim a 100 percent exemption. If you own and live in a multi-unit or multi-purpose property (e.g., a duplex or apartment building, or a storefront with an upstairs flat), you can only claim a partial exemption based on that portion that you use as a principal residence. Please consult your local assessor to determine the percentage of the exemption the owner is allowed to claim in these situations.

If the parcel of property you are claiming has more than one home on it, you must determine the percentage that you own and occupy as your principal residence. A second residence on the same property (e.g., a mobile home or second house) is not part of your principal residence, even if it is not rented to another person. Your local assessor can tell you the assessed value of each residence to help you determine the percentage that is your principal residence. Please consult your local assessor to determine the percentage of the exemption the owner is allowed to claim in these situations.

If you rent part of your home to another person, you may have to prorate your exemption. If your home is a single-family dwelling and less than 50 percent of your home is rented to others who use it as a residence, you may claim a 100 percent exemption. If 50 percent or more is rented to others who use it as a residence or if part of the home was converted to an apartment with a separate entrance, you must calculate the percentage that is your principal residence by dividing the floor area of your principal residence by the floor area of the entire building.

**Line 16:** MCL 211.7cc(3)(a)prescribes a penalty of \$500 for a person who claims a PRE and a substantially similar exemption, deduction, or credit in another state.

#### **PART 2: CERTIFICATION**

Sign and date the form. Enter your mailing address if it is different from the address under Part 1.

#### **MAILING INFORMATION**

Mail your completed form to the township or city assessor where the property is located. This address may be on your most recent tax bill or assessment notice. DO NOT send this form directly to the Department of Treasury.

If you have any questions contact your local assessor or the PRE Unit of the Michigan Department of Treasury at 517-335-7487, or visit **www.michigan.gov/PRE**.

## CITY OF DETROIT - PROPERTY APPEAL LETTER OF AUTHORIZATION

I/WE	as the legal o	owner of the property stated
herein, authorize the follow	wing individual or business:	
NAME:		
ADDRESS:		
CITY:	STATE:	ZIP:
PHONE:	FAX:_	
EMAIL:		
To act as my sole and des	signated representative on my beha	lf regarding the assessment
appeal of the following pro	operty:	
PARCEL:		
ADDRESS:		
CITY:	STATE:	_ZIP:
I further understand that the	ne decision from my appeal is requir	ed to be provided in writing
and hereby expressly assig	gn to my representative the authority	y to receive such writing on
my behalf.		
OWNER:		_
SIGNATURE:		DATE:
ADDRESS:		
	STATE:	
PHONE:	FAX:	
EMAIL:		

All companies, LLC's and/or corporations must provide organization documents along with title and name of authorized person to speak on behalf of company.

Any appeals not meeting the minimum requirements of the Michigan Treasury Form L-4035 and not in the proper name of the owner, with proof provided, will not be considered.

This Letter of Authorization is required under MCL211.30(4) and City of Detroit Ordinance Chapter 18 Finance and Taxation Division 1 Ordinance **Sec. 44-4-3** 

#### 2025 HOPE STATEMENT FORM

If you would like to include additional information about your application, please do so here. If needed use additional paper to complete your statement. PHONE NUMBER: \_\_\_\_\_ EMAIL: \_\_\_\_\_ Did a Community Partner assist you? If yes, please select: NAME: \_\_\_\_\_\_ DATE: \_\_\_\_\_ ADDRESS: \_\_\_\_\_\_SIGNATURE: BOARD OF REVIEW USE ONLY BEYOND THIS POINT ΗН 100% **75%** 50% 25% 10% AGE: 1 \$20,783.00 | \$22,289.00 | \$23,945.00 | \$26,957.00 | \$40,527.00 Number of Owners: 2 \$25,141.00 | \$26,776.00 | \$28,207.00 | \$31,069.00 | \$49,025.00 \$27,886.00 \$29,435.00 \$30,984.00 \$33,824.00 \$54,378.00 3 Total Household Members: \$32,448.00 \$34,008.00 \$35,568.00 \$38,688.00 \$63,274.00 Monthly Income: \$36,580.00 \$38,409.00 \$39,872.00 \$42,799.00 \$71,331.00 Monthly Expenses: \$41,960.00 \$43,638.00 \$45,317.00 \$48,254.00 \$81,822.00 6 7 \$47,340.00 \$49,234.00 \$50,654.00 \$53,494.00 \$92,313.00 Total Household Income: \$52,720.00 \$54,302.00 \$55,883.00 \$59,046.00 \$102,804.00 Year 2025 Parcel Assessed Value Taxable Value Board Disposition: Committee # \_\_\_\_\_ GRANTED \_\_\_\_\_% DENIED \_\_\_\_\_ NO CONSIDERATION \_\_\_\_\_ WITHDRAWN\_\_\_ Committee Member Signature and Date Committee Member Signature and Date Committee Member Signature and Date

## **DOCUMENTATION CHECKLIST**

This form is intended to assist you in completing your application. It is NOT a required form. You are encouraged to apply two weeks in advance of 4:30 p.m. the first Friday in November - November 7, 2025 deadline.

APPLICATION MUST BE COMPLETED IN ENGLISH

## DID YOU COMPLETE ALL SECTIONS OF THE APPLICATIONS and PROVIDE REQUIRED

DOCUMENTATION?	
PART 1. PERSONAL INFORMATION - P	etitioner must list all required personal information
	Required) deed, land contract, court order, etc.).Note: recorded y be accepted with the complete land contract attached.
PART 3: ADDITIONAL PROPERTY List information related to any other proper	rty owned by you or any member residing in the household.
PART 4. EMPLOYMENT INFORMATION List your current employment information	
For all adults in the home who filed income tax  ☐ Copy of FULL Federal and/or State inc	ome tax returns filed in 2025 for 2024 (filed in 2024 for 2023 will be any Homestead Property Tax Credit and Home Heating Credit returns.
☐Poverty Exemption Affidavit (4988) (inc Copies of all applicable income sources in ☐ Wages (W-2 or 1099)	cluded within this packet)  n 2024 for all household members including minor children:  UA Benefits (Award letter)
□ Unemployment Comp (1099-G) □ Pension (W-2 or 1099R) □ SSI/SSA/SSD (letter or 1099) □ Bridge Card (Award letter) □ FIA/DHS (Award Letter) □ Dividends	<ul> <li>□ Disability (1099)</li> <li>□ Child /Spousal Support (Judgment/award letter)</li> <li>□ Support from Family/Friends (signed statement)</li> <li>□ Self-Employment (Checks/Receipts/signed statement)</li> <li>□ Rental Income (Checks or receipts)</li> <li>□ Other</li> </ul>
PART 6: CHECKING, SAVINGS AND INV List any and all savings owned by househo  ☐ Checking Accounts ☐ Savings Accounts ☐ Postal Savings ☐ Credit Union Shares ☐ Certificates of Deposit (CD) ☐ Stocks/Bonds	/ESTMENT INFORMATION (Documentation Required) old members, including but not limited to:

#### **PART 7: LIFE INSURANCE**

☐ Other Investments

List all policies held by all household members

#### PART 8: MOTOR VEHICLE INFORMATION

ALL motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

#### PART 9: HOUSEHOLD OCCUPANTS (Documentation Required)

For adults age 18 and over:

Copy of identification (any government-issued ID that includes picture and home address, such as a Driver's
License, State ID, Consulate ID, Student ID, etc.)
For minors under 18:
☐ Proof that dependent lives at address (Copy of a recent report card, transcript, or other document that
includes address, such as those from FIA, MDHHS, WIC, Friend of the Court, etc.).

#### **PART 10: PERSONAL DEBT**

List all personal debt for all household members as required on application.

#### PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT

The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

#### **PART 12: CERTIFICATION**

Print, sign and date certification of completeness and accuracy of the application.

MI-TREASURY FORM 5739 - Affirmation of Ownership and Occupancy

This affirmation form is required to be completed and filed with the application.

**STATEMENT PAGE** – This is your opportunity to provide a statement to the Board of Review concerning your household.

**PRINCIPAL RESIDENCE AFFIDAVIT (PRE)** – A PRE is required to be on file with the Office of the Assessor. If you are unsure if you have a current PRE on file, complete this form in its entirety and on Line 11 state the date you first owned and occupied the property as your primary residence.

MCL 211.7u(6)(b) If the person fails to file a rescission as required under subdivision (a) and the property is later determined to be ineligible for the exemption under this section, the person is subject to repayment of any additional taxes with interest as described in this subdivision. Upon discovery that the property is no longer eligible for the exemption under this section, the assessor shall remove the exemption of that property and, if the tax roll is in the local tax collecting unit's possession, amend the tax roll to reflect the removal of the exemption, and the local treasurer shall, within 30 days of the date of the discovery, issue a corrected tax bill for any additional taxes with interest at the rate of 1% per month or fraction of a month computed from the date the taxes were last payable without interest. If the tax roll is in the county treasurer's possession, the tax roll must be amended to reflect the removal of the exemption and the county treasurer shall, within 30 days of the date of the removal, prepare and submit a supplemental tax bill for any additional taxes, together with interest at the rate of 1% per month or fraction of a month computed from the date the taxes were last payable without interest. Interest on any tax set forth in a corrected or supplemental tax bill again begins to accrue 60 days after the date the corrected or supplemental tax bill is issued at the rate of 1% per month or fraction of a month. Taxes levied in a corrected or supplemental tax bill must be returned as delinquent on the March 1 in the year immediately succeeding the year in which the corrected or supplemental tax bill is issued.

#### Important: incomplete applications may not be considered.

In order for your application to be considered, additional information may be requested by the Board of Review. If contacted, please submit this information in the time frame requested by the Board of Review.

Taxpayers claiming inability to meet their property tax obligation due to limited income may be eligible for financial assistance by filing: Michigan Homestead Property Tax Credit Claim and Home Heating Tax Credit. Refunds arising from these claims are intended to assist taxpayers in meeting their obligation. If the Board of Review exempted your property last year from paying taxes, you are **not eligible to file** a Michigan Homestead Property Tax Claim. If you are eligible, you are required to file and submit a copy of your filing as part of your required documentation when seeking a poverty exemption. Your credit claim form is subject to review by the State of Michigan, City of Detroit and Board of Review.

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

**INSTRUCTIONS:** When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

	, swear and affirm by my signature below that I bject of this Application for Poverty Exemption and that
	year, I was not required to file a federal or state income
Address of Principal Residence:	
Signature of Person Making A	

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reside in the principal residence that is the subject	_, swear and affirm by my signature below that I et of this Application for Poverty Exemption and that r, I was not required to file a federal or state income
Address of Principal Residence:	
Signature of Person Making Affid	