



2022

**BOARD OF REVIEW****Homeowners Property Exemption  
Application & Policy and Guidelines****Please read and fully complete ALL sections of the application and provide requested documentation.**

By submitting this HOPE application, the applicant authorizes the sharing of their name, address, parcel number, phone number and email address to certain community partners for the purposes of providing applicant additional resources which may benefit the applicant and applicant'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 protectable.

**The signed application and all required documentation must be returned, in person or by mail, to:**

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

Because of a change in state law, if you were approved in 2021 and receive a fixed income solely from public assistance that is not subject to significant annual increase (Federal Supplemental Security Income, Social Security disability or retirement benefits) you may not need to apply for 2022.

**Please submit the application as soon as possible.**

The last day to submit the 2022 application is **December 12th, 2022.**

Applications postmarked or submitted in person after 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.

**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](http://www.detroitmi.gov/HOPE)**

**Call: 211 or Text: INFO to 85274**

**For questions regarding the application,  
Call: 313-628-0722**

**Application may be completed and filed on-line at [www.detroitmi.gov/hope](http://www.detroitmi.gov/hope)**

**Approved applicants are still responsible for solid waste fee.**

**The city does not charge a fee for this application.**

# Get FREE Property Tax Assistance

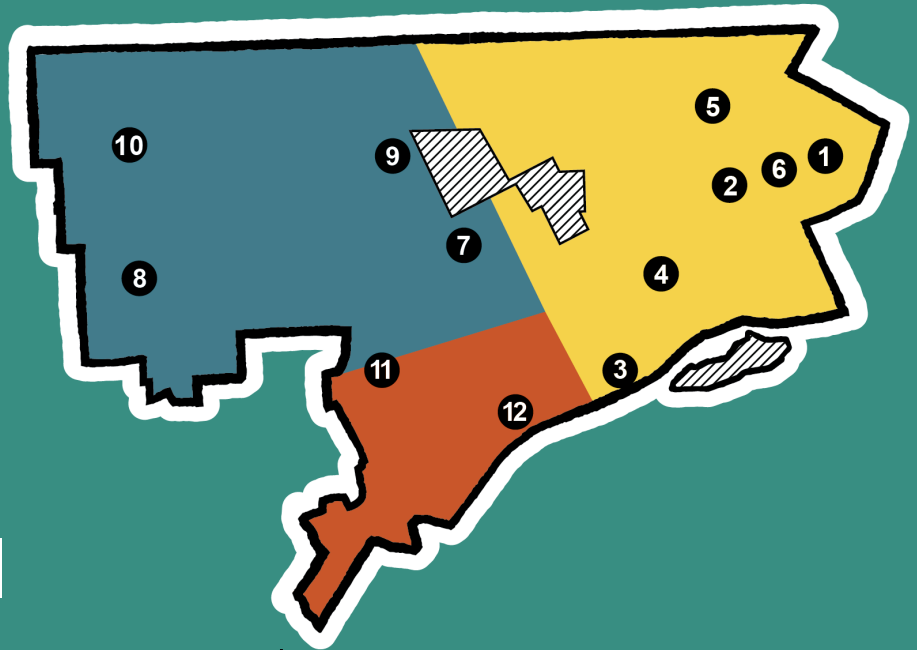
Contact the organization closest to  
you for help on your HPTAP  
application.

Presented by:

**ROCKET**  
Community Fund



Property Assessment  
**Board of Review**



	ORGANIZATION NAME	PHONE NUMBER	EMAIL
1	FRIENDS OF THE ALGER THEATER WITH HICKORY ON THE MOVE	(313) 720 - 3904	<a href="mailto:friends@algertheater.org">friends@algertheater.org</a>
2	EASTSIDE COMMUNITY NETWORK	(313) 364 - 9423	<a href="mailto:help@ecn-detroit.org">help@ecn-detroit.org</a>
3	JEFFERSON EAST, INC.	(313) 314 - 6414	<a href="mailto:neighborhoodsvcschub@jeffersoneast.org">neighborhoodsvcschub@jeffersoneast.org</a>
4	MACC DEVELOPMENT	(313) 731 - 2037	<a href="mailto:edythe@mackave.com">edythe@mackave.com</a>
5	OSBORN NEIGHBORHOOD ALLIANCE	(313) 217 - 1302	<a href="mailto:qjones@onaoba.org">qjones@onaoba.org</a>
6	U-SNAP-BAC	(313) 640 - 1100	<a href="mailto:jawanaj@usnapbac.org">jawanaj@usnapbac.org</a>
7	CENTRAL DETROIT CHRISTIAN	(313) 873 - 0064 ext. 22	<a href="mailto:tsmith@centraldetroitchristian.org">tsmith@centraldetroitchristian.org</a>
8	CODY ROUGE COMMUNITY ACTION ALLIANCE	(313) 397 - 9280	<a href="mailto:rbare@codyrouge.org">rbare@codyrouge.org</a>
9	DETROIT ASSOCIATION OF BLACK ORGANIZATIONS	(313) 491 - 0003	<a href="mailto:ea@dabodetroitinc.com">ea@dabodetroitinc.com</a>
10	GRANDMONT ROSEDALE DEVELOPMENT CORPORATION	(313) 387 - 4732 ext. 103	<a href="mailto:kyarbrough@grandmontrosedale.com">kyarbrough@grandmontrosedale.com</a>
11	BRIDGING COMMUNITIES WITH MIDWEST CIVIC COUNCIL	(313) 361 - 6377	<a href="mailto:g.white@bridgingcommunities.org">g.white@bridgingcommunities.org</a>
12	SOUTHWEST ECONOMIC SOLUTIONS	(313) 841 - 9641 ext. 374	<a href="mailto:kralston@swsol.org">kralston@swsol.org</a>

For additional assistance, please reach out to the following organizations:

HOUSING ASSISTANCE	UNITED COMMUNITY HOUSING COALITION	(313) 405 - 7726	<a href="http://uchcdetroit.org/resources">uchcdetroit.org/resources</a>
FUNDING ASSISTANCE	WAYNE METRO	(313) 388 - 9799	<a href="http://waynemetro.org/cares">waynemetro.org/cares</a>
INCOME TAX ASSISTANCE	ACCOUNTING AID SOCIETY	(313) 556 - 1920	<a href="http://accountingaidsociety.org">accountingaidsociety.org</a>

## Detroit Citizens Board of Review

### 2022 Process for Reviewing Homeowners Property Exemption (HOPE) Applications

- Each applicant must own and occupy the property as his/her primary Homestead as of December 31, 2021 and must be on file with the Office of the Assessor.
- Homeowners may be granted a full (100%), partial 50% exemption or partial 25% exemption. 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 completed and signed Application for MCL 211.7u Poverty Exemption - Michigan Treasury Form 5737
- Complete Federal and State Income Tax Returns filed in 2022 for 2021 (filed in 2021 for 2020 will be accepted), with all schedules, including any Homestead Property Tax Credit and Home Heating Credit returns, for **ALL** adults residing at the property.
  - For all adults residing at the property who were **not required** to file taxes, the Michigan Treasury Form 4988 Poverty Exemption Affidavit and IRS 4506-T must be completed and signed.
  - Additionally, all adults residing at the property who were **not required** to file taxes must provide proof of all sources of past years (2021) income for all members in the household including minor children.
- ALL** other required supporting documentation. This should include:
  - Current identification for homeowner and all household members above the age of 18
  - Proof of residency for minor children (report card, transcript, FIA Statement, etc.)
  - Recorded proof of ownership
  - Documents verifying family/household composition
  - Household debts and expenses (only if the household income exceeds the income guidelines)

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

- 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 **2022** petitions. **See table below:**

Number in Household	Maximum Income for Full (100%) Exemption	Maximum Income for Partial (50%) Exemption	Maximum Income for Partial (25%) Exemption
1	\$17,774.00	\$20,479.00	\$23,055.00
2	\$21,427.00	\$24,040.00	\$26,478.00
3	\$23,717.00	\$26,352.00	\$28,768.00
4	\$27,560.00	\$30,210.00	\$32,860.00
5	\$31,040.00	\$33,834.00	\$36,317.00
6	\$35,580.00	\$38,426.00	\$40,917.00
7	\$40,120.00	\$42,928.00	\$45,336.00
8	\$44,660.00	\$47,340.00	\$50,019.00

Add \$4,540.00 to the income limit for each household member above eight for a full exemption. For a partial 50% exemption add \$4,812.00 to the income limit for each household member above eight. For a partial 25% exemption add \$5,085.00 to the income 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. If you have assets totaling more than \$12,000.00, explain your special circumstances and why your application should be approved despite your assets.

## Detroit Citizens Board of Review

### 2022 Process for Reviewing Homeowners Property Exemption (HOPE) Applications

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.

The Board of Review will receive applications and supporting materials up until the day before the final date of the December Board of Review, 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 4<sup>th</sup>, 2022  
July BOR meeting date: July 19<sup>th</sup>, 2022  
December BOR meeting date: December 13<sup>th</sup>, 2022.

If approved for a multi-year exemption, eligible applicants may remain exempt for up to 3 additional years without reapplication. 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. An incomplete application will delay the disposition process of the application and may also cause it to be denied.

Assistance with your application is available at:

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

Applications must be submitted by December 12, 2022 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,**

#### DETROIT CITIZENS BOARD OF REVIEW

Glenda McPherson, Member – At-Large	Willie C. Donwell, Administrator – District 4
Jacqueline Robinson, Member – District 1	Maria Muhammad, Member – District 5
Vacant, Member – District 2	Rocio Ocampo, Member – District 6
Dianne Allen, Member – District 3	Lewis Moore, Vice Chair – District 7
Geraldine Chatman, Chair – At-Large	

## 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.

<b>PART 1: PERSONAL INFORMATION</b> — Petitioner must list all required personal information.					
Petitioner's Name				Daytime Phone Number	
Age of Petitioner	Marital Status		Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence			City	State	ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit			Amount of Homestead Property Tax Credit		
<b>PART 2: REAL ESTATE INFORMATION</b>					
List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.					
Property Parcel Code Number			Name of Mortgage Company		
Unpaid Balance Owed on Principal Residence		Monthly Payment		Length of Time at this Residence	
Property Description					
<b>PART 3: ADDITIONAL PROPERTY INFORMATION</b>					
List information related to any other property owned by you or any member residing in the household.					
<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.				Amount of Income Earned from other Property	
1	Property Address		City	State	ZIP Code
	Name of Owner(s)		Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address		City	State	ZIP Code
	Name of Owner(s)		Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

**PART 4: EMPLOYMENT INFORMATION** — List your current employment information.

Name of Employer			
Address of Employer	City	State	ZIP Code
Contact Person	Employer Telephone Number		

**PART 5: INCOME SOURCES**

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

**PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION**

List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

**PART 7: LIFE INSURANCE** — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

**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.

Make	Year	Monthly Payment	Balance Owed

**PART 9: HOUSEHOLD OCCUPANTS** — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income
		<b>SELF</b>		

**PART 10: PERSONAL DEBT** — List all personal debt for all household members.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

**PART 11: MONTHLY EXPENSE INFORMATION**

The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expense (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

Continue and sign on Page 4

**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
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**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](mailto: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.

<b>PART 1: OWNER INFORMATION</b> — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 2: LEGAL DESIGNEE INFORMATION</b> (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
<b>PART 3: HOMESTEAD PROPERTY INFORMATION</b> — Enter information for property in which the exemption is being claimed.			
City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> 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
<b>PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS</b> (Check all boxes that apply.)			
<input type="checkbox"/> I own the property in which the exemption is being claimed.			
<input type="checkbox"/> 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.			
<input type="checkbox"/> 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.			
<b>PART 5: CERTIFICATION</b>			
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 Owner or Legal Designee	
		Date	
<b>Designee must attach a letter of authority.</b>			
<b>LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)</b>			
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)		Tax Year(s) exemption will be posted to tax roll	
<b>CERTIFICATION</b> — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor Signature		Date Certified by Assessor	

## Poverty Exemption Affidavit

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.

I, \_\_\_\_\_, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: \_\_\_\_\_  
\_\_\_\_\_



\_\_\_\_\_  
Signature of Person Making Affidavit

\_\_\_\_\_  
Date

## Request for Transcript of Tax Return

- **Do not sign this form unless all applicable lines have been completed.**  
► **Request may be rejected if the form is incomplete or illegible.**  
► **For more information about Form 4506-T, visit [www.irs.gov/form4506t](http://www.irs.gov/form4506t).**

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

<b>1a</b> Name shown on tax return. If a joint return, enter the name shown first.	<b>1b</b> First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
<b>2a</b> If a joint return, enter spouse's name shown on tax return.	<b>2b</b> Second social security number or individual taxpayer identification number if joint tax return
<b>3</b> Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
<b>4</b> Previous address shown on the last return filed if different from line 3 (see instructions)	
<b>5a</b> If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	
<b>CITY OF DETROIT - BOARD OF REVIEW    2 WOODWARD AVE. SUITE 105 - DETROIT, MICHIGAN 48226</b>	
<b>5b</b> Customer file number (if applicable) (see instructions)	

**Caution:** If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

**6 Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ► 1040

**a Return Transcript**, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . . ☒

**b Account Transcript**, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days . . . . . ☐

**c Record of Account**, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days . . . . . ☐

**7 Verification of Nonfiling**, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . . . . ☐

**8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2011, filed in 2012, will likely not be available from the IRS until 2013. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days . . . . . ☐

**Caution:** If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

**9 Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. | 12 / 31 / 2021 | 12 / 31 / 2020 | 12 / 31 / 2019 | / /

**Caution:** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note:** This form must be received by IRS within 120 days of the signature date.

<input type="checkbox"/> <b>Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-T. See instructions.</b>	Phone number of taxpayer on line 1a or 2a
<b>Signature</b> (see instructions)	Date
<b>Title</b> (if line 1a above is a corporation, partnership, estate, or trust)	
<b>Spouse's signature</b>	Date

Section references are to the Internal Revenue Code unless otherwise noted.

## Future Developments

For the latest information about Form 4506-T and its instructions, go to [www.irs.gov/form4506t](http://www.irs.gov/form4506t). Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

**What's New.** The transcripts provided by the IRS have been modified to protect taxpayers' privacy. Transcripts only display partial personal information, such as the last four digits of the taxpayer's Social Security Number. Full financial and tax information, such as wages and taxable income, is shown on the transcript.

A new optional Customer File Number field is available to use when requesting a transcript. You have the option of inputting a number, such as a loan number, in this field. You can input up to 10 numeric characters. The customer file number should not contain an SSN. This number will print on the transcript. The customer file number is an optional field and not required.

## General Instructions

**Caution:** Do not sign this form unless all applicable lines have been completed.

**Purpose of form.** Use Form 4506-T to request tax return information. You can also designate (on line 5) a third party to receive the information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript.

**Note:** If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

**Tip.** Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

**Automated transcript request.** You can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946.

**Where to file.** Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

## Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)

### If you filed an

**individual return and** **Mail or fax to:**  
**lived in:**

Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team Stop 6716 AUSC Austin, TX 73301	855-587-9604
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Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service RAIVS Team Stop 37106 Fresno, CA 93888	855-800-8105
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Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Internal Revenue Service RAIVS Team Stop 6705 P-6 Kansas City, MO 64999	855-821-0094
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## Chart for all other transcripts

**If you lived in**  
**or your business was**  
**in:**

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address

**Mail or fax to:**

Internal Revenue Service  
RAIVS Team  
P.O. Box 9941  
Mail Stop 6734  
Ogden, UT 84409

855-298-1145

Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin

Internal Revenue Service  
RAIVS Team  
P.O. Box 145500  
Stop 2800 F  
Cincinnati, OH 45250

855-800-8015

**Line 1b.** Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

**Line 3.** Enter your current address. If you use a P.O. box, include it on this line.

**Line 4.** Enter the address shown on the last return filed if different from the address entered on line 3.

**Note:** If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party — Business.

**Line 5b.** Enter up to 10 numeric characters to create a unique customer file number that will appear on the transcript. The customer file number **should not** contain an SSN. Completion of this line is not required.

**Note.** If you use an SSN, name or combination of both, we will not input the information and the customer file number will be blank on the transcript.

**Line 6.** Enter only one tax form number per request.

**Signature and date.** Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. The IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.



*You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked.*

**Individuals.** Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

**Corporations.** Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506-T but must provide documentation to support the requester's right to receive the information.

**Partnerships.** Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

**All others.** See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

**Note:** If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

**Documentation.** For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

**Signature by a representative.** A representative can sign Form 4506-T for a taxpayer only if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5. The representative must attach Form 2848 showing the delegation to Form 4506-T.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 12 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service and Publications Division Constitution Ave. NW, IR-6526	Tax Forms 1111 Washington, DC 20224
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Do not send the form to this address. Instead, see *Where to file* on this page.

# 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](http://www.michigan.gov/pre).

**ASSESSOR'S DATE STAMP**

Type or print in blue or black ink.

**PART 1: PROPERTY INFORMATION** Type or print legibly. Use a separate form for each property tax identification number.

1. Property Tax Identification Number		2. Name of Local Unit (Check Township or City) <div><input type="checkbox"/> Township <input type="checkbox"/> City</div>		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 Number XXX-XX-		7. Owner's Daytime Telephone Number	
8. Name of Co-Owner (First, Middle, Last)		9. Co-Owner's Last Four Digits of Social Security Number XXX-XX-		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. <input type="checkbox"/> Principal residence 11b. <input type="checkbox"/> Unoccupied adjoining or contiguous property that is classified residential or timber-cutover. Month                  Day                  Year					
12. List the percentage (100% to 1%) of the property that is occupied by the owner claiming the property as a principal residence. If the property has more than one home on it, it is a multi-dwelling, used for purposes other than a principal residence, or partially rented, the owner may claim only a partial exemption. Please consult with your local assessor to determine the percentage of the exemption the owner is allowed to claim in these situations..... 12. _____ %					
13. Have you or your spouse claimed a principal residence exemption for another Michigan principal residence? ..... 13. <input type="checkbox"/> Yes <input type="checkbox"/> No					
14. If yes to 13, enter the property address and parcel number: _____					
15. If yes to 13, have you rescinded that principal residence exemption? ..... 15. <input type="checkbox"/> Yes <input type="checkbox"/> No					
16. Do you or your spouse claim a similar exemption, credit or deduction on property located in another state?..... 16. <input type="checkbox"/> Yes <input type="checkbox"/> No					
17. If yes to 16, enter the property address and parcel number: _____					
18. Have you or your spouse filed a tax return as a non-resident of Michigan or resident of another state? ..... 18. <input type="checkbox"/> Yes <input type="checkbox"/> No					
19. If yes to 18, enter the state:					

## PART 2: CERTIFICATION

**Certification:** *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. Indicate property classification .....		23. ....
Did the Assessor Approve or Deny the Affidavit? <input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach a copy of the Local Unit Denial)		What is the year the Affidavit will be posted to the tax roll?
<b>Certification:</b> <i>I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.</i>		
Assessor's Signature		Date Certified by Assessor (MM/DD/YYYY)

**CITY OF DETROIT - PROPERTY APPEAL  
LETTER OF AUTHORIZATION**

I/WE \_\_\_\_\_ as the legal owner of the property stated herein, authorize the following individual or business:

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

PHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

EMAIL: \_\_\_\_\_

To act as my sole and designated representative on my behalf regarding the assessment appeal of the following property:

PARCEL: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

I further understand that the decision from my appeal is required to be provided in writing and hereby expressly assign to my representative the authority to receive such writing on my behalf.

OWNER: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

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**

If you would like to include additional information about your application or current circumstances, please do so here:  
If needed use additional paper to complete your statement.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There is a vertical margin line on the left side, creating a narrow left margin. The paper appears to be from a notebook or a standard ruled sheet of paper.

**ADDRESS:**\_\_\_\_\_ **SIGNATURE:**\_\_\_\_\_

HH Size	Full Exemption	50% Exemption	25% Exemption	<b>BOARD OF REVIEW USE ONLY</b>	Age:
1	\$17,774	\$20,479	\$23,055		Number of Owners:
2	\$21,427	\$24,040	\$26,478		Total Household Members:
3	\$23,717	\$26,352	\$28,768		Monthly Income:
4	\$27,560	\$30,210	\$32,860		
5	\$31,040	\$33,834	\$36,317		Monthly Expenses (if applicable):
6	\$35,580	\$38,426	\$40,917		
7	\$40,120	\$42,928	\$45,336		Total Household Income:
8	\$44,660	\$47,340	\$50,019		

Year 2022	Parcel:	Assessed Value	Taxable Value	Current Homestead %
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**Board Disposition: Committee # \_\_\_\_\_ Poverty Exemption GRANTED \_\_\_\_\_ % Poverty Exemption DENIED: \_\_\_\_\_**

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**Committee Member Signature and Date**

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**Committee Member Signature and Date**

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**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 the March, July and December Board of Review meetings.

**APPLICATION MUST BE COMPLETED IN ENGLISH**

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

**PART 1. PERSONAL INFORMATION** – Petitioner must list all required personal information

### PART 2. OWNERSHIP (Documentation Required)

- ☐ Copy of recorded proof of ownership (deed, land contract, court order, etc.).

### PART 3: ADDITIONAL PROPERTY

List information related to any other property owned by you or any member residing in the household.

### PART 4. EMPLOYMENT INFORMATION

List your current employment information

### PART 5. INCOME SOURCES (Documentation Required)

*For all adults in the home who filed income tax returns:*

- ☐ Copy of FULL Federal and/or State income tax returns filed in 2022 for 2021 (filed in 2021 for 2020 will be accepted), including all schedules and any Homestead Property Tax Credit and Home Heating Credit returns.

*For all adults in the home who are not required to file income tax returns in 2022 or 2021:*

- ☐ IRS Form 4506-T (included within this packet)
- ☐ Poverty Exemption Affidavit (4988) (included within this packet)

Copies of all applicable income sources in 2021 for all household members including minor children:

- |   |   |
|---|---|
| <input type="checkbox"/> Wages (W-2 or paystub)       | <input type="checkbox"/> VA Benefits (Award letter)                         |
| <input type="checkbox"/> Unemployment Comp (1099-G)   | <input type="checkbox"/> Disability (1099)                                  |
| <input type="checkbox"/> Pension (W-2 or 1099R)       | <input type="checkbox"/> Child /Spousal Support (Judgment/award letter)     |
| <input type="checkbox"/> SSI/SSA/SSD (letter or 1099) | <input type="checkbox"/> Support from Family/Friends (signed statement)     |
| <input type="checkbox"/> Bridge Card (Award letter)   | <input type="checkbox"/> Self-Employment (Checks/Receipts/signed statement) |
| <input type="checkbox"/> FIA/DHS (Award Letter)       | <input type="checkbox"/> Rental Income (Checks or receipts)                 |
| <input type="checkbox"/> Dividends                    | <input type="checkbox"/> Other  |

### PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION (Documentation Required)

List any and all savings owned by household members, including but not limited to:

- ☐ Checking Accounts
- ☐ Savings Accounts
- ☐ Postal Savings
- ☐ Credit Union Shares
- ☐ Certificates of Deposit (CD)
- ☐ Stocks/Bonds
- ☐ Other Investments

### PART 7: LIFE INSURANCE

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 – if income exceeds poverty guidelines provide evidence of debt.

## **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 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.