BOARD OF REVIEW



Homeowners Property Exemption

Application, Policy and Guidelines



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

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 benefit 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 1st, 2024, 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:





S

HOPE Counseling Network Partners:

EAST	1	Alger Theater
ЕА	2	U-SNAP-BAC
	3	Eastside Community Network
	4	Osborn Neighborhood Alliance
	5	MACC Development
	6	Bailey Park
	7	Jefferson East Inc.
		-
ST	8	Hannan Center
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S	•	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

O U T H W E S T	16	Bridging Communities
	17	MIWealth

Detroit Property Assessment Board of Review

2024 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, 2023 and must be on file with the Office of the Assessor.

2. Homeowners that have not received a decision in the prior year may be granted a 100% exemption, 75% exemption, 50% exemption, 25% exemption. A 10% exemption may be granted if household suffered a 20% loss in income or subject property is in a foreclosure year. 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 2024 for <u>2023</u> (filed in 2023 for 2022 will be accepted, however, <u>income for 2023 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.

• 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 2023, i.e.

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:

• **Valid** identification for homeowner and all household members above the age of 18 and older (must contain photo and address must match subject property in which exemption is being sought)

• 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

2024 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 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 2024 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	\$20,120.00	\$21,578.00	\$23,182.00	\$26,098.00	\$39,234.00
2	\$24,256.00	\$25,833.00	\$27,214.00	\$29,974.00	\$47,299.00
3	\$26,849.00	\$28,340.00	\$29,832.00	\$32,567.00	\$52,356.00
4	\$31,200.00	\$32,700.00	\$34,200.00	\$37,200.00	\$60,840.00
5	\$35,140.00	\$36,897.00	\$38,303.00	\$41,114.00	\$68,523.00
6	\$40,280.00	\$41,891.00	\$43,502.00	\$46,322.00	\$78,546.00
7	\$45,420.00	\$47,237.00	\$48,599.00	\$51,325.00	\$88,569.00
8	\$50,560.00	\$52,077.00	\$53,594.00	\$56,627.00	\$98,592.00

Add \$5,140.00 to the income limit for each household member above eight for a 100% exemption. For a 75% exemption add \$5,294.00 to the income limit for each household member above eight. For a 50% exemption add \$5,448.00 to the income limit for each household member above eight. For a 25% exemption add \$5,575.00 to the income for each household member above eight. For a 10% exemption add \$10,023 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.

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

2024 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:

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. 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 by appointment 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 close of business 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

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 information			
Petitio	ner's Name				Daytime Phone I	Number		
Age of	Age of Petitioner Marital Status			Age of Spouse	e Number of Legal Dependents			
Proper	ty Address of Principal Residence			City		State	ZIP Code	
	Check if applied for Ho	mestead Pi	roperty Tax Credit	Amount of Homestead Prope	erty Tax Credit		·	
PAR	T 2: REAL ESTATE INF	ORMATIO	N					
	the real estate information ence of ownership of the				to provide a c	leed, land	d contract or other	
Proper	ty Parcel Code Number			Name of Mortgage Company	,			
Unpaid	Balance Owed on Principal Resid	lence	Monthly Payment		Length of Time a	it this Reside	nce	
PAR	T 3: ADDITIONAL PRO	PERTY INI	FORMATION					
List	information related to ar	ny other pro	perty owned by yo	u or any member resi	U U			
Check if you own, or are buying, other property. If che information below.			ecked, complete the	Amount of Incom	ne Earned fro	om other Property		
	Property Address		City			ZIP Code		
1	Name of Owner(s)			Assessed Value	Date of Last Tax	es Paid	Amount of Taxes Paid	
	Property Address			City		State	ZIP Code	
2 Name of Owner(s)		Assessed Value	Date of Last Tax	es Paid	Amount of Taxes Paid			

PART 4: EMPLOYMENT	INFORMATION	ا — List your cu	urrent emplo	yment i	nformat	ion.		
Name of Employer								
Address of Employer			City	City State ZIP C			ZIP Code	
Contact Person			Employer Te	elephone N	lumber			
PART 5: INCOME SOURC	CES							
List all income sources, in accounts), unemployment judgments from lawsuits, income, for all persons res	compensation alimony, child s	, disability, gove support, friend (ernment pens	sions, w	/orker's	compensa	tion, divi	dends, claims and
	Source of	Income				Month		nual Income e which)
PART 6: CHECKING, SA	INGS AND IN	VESTMENT IN	FORMATIO	N				
List any and all savings accounts, postal savings, persons residing at the pr	credit union sh							
Name of Financial Inst or Investments		Amount on Deposit	Current Interest Rat			nt	Value of Investment	
		hisiss hold by a	ll bouggbold	momb	oro			
PART 7: LIFE INSURANC					ers.			Deletienskin (s
Name of Insured	Amount of Policy	Monthly Payments	Policy P Ful		Name	e of Benef	iciary	Relationship to Insured
PART 8: MOTOR VEHICL	E INFORMATI	ON						
All motor vehicles (includ within the household mus		s, motor home	s, camper ti	ailers, o	etc.) he	ld or owne	ed by an	y person residing
Make		Year		Monthly Payment Balance Owe		alance Owed		

PART 9: HOUSEHOLD OC	CUPANTS -	– List all pe	ersons li	ving	in the househo	old.			
First and Last	Name	A	\ge	Relationship to Applicant		Place of	Employment	<pre>\$ Contribution to Family Income</pre>	
					SELF		*		
PART 10: PERSONAL DE	BT — List all	personal d	ebt for a	all ho	usehold memb	ers.			
	_		Dat						
Creditor	Purpose	of Debt	of De	ebt	Original Bala	ance Mor	thly Payment	Balance Owed	
PART 11: MONTHLY EXPE	ENSE INFOR	MATION			1				
The amount of monthly ex necessary.	penses relat	ed to the p	orincipal	resic	lence for each	category	must be listed	d. Indicate N/A as	
Heating	Electric	tric		Water			Phone		
Cable	Food			Clothi	ng		Health Insurance		
Garbage		Daycare				Car Evo	ense (das repair etc)	
		-					Car Expense (gas, repair, etc.)		
Other (type and amount)		Other (type an	d amount)			Other (ty	Other (type and amount)		
Other (type and amount)	Other (type an	pe and amount)			Other (ty	Other (type 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.

Date

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

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 informat	ion for the person owning	g and occupying	the resid	dence.
Owner Name		Owner Telephone	Number	
Mailing Address	City		State	ZIP Code
PART 2: LEGAL DESIGNEE INFORMATION (Comp	olete if applicable.)			
Legal Designee Name		Daytime Telephor	ne Number	
Mailing Address	City		State	ZIP Code
······································				
PART 3: HOMESTEAD PROPERTY INFORMATION	N — Enter information for p	property in which th	e exempt	tion is being claimed.
City or Township (check the appropriate box and enter name)	p	County		
City Township Village				
Name of Local School District				
Parcel Identification Number	Year(s) Exemption Prev	iously Granted by Board	of Review	
Homestead Property Address	City		State	ZIP Code
PART 4: AFFIRMATION OF OWNERSHIP, OCCUP	ANCY, AND INCOME S	TATUS (Check al	boxes	that apply.)
I own the property in which the exemption is be	eing claimed.			
The property in which the exemption is being c	laimed is used as my bo	mestead Homes	tood is	generally defined
as any dwelling with its land and buildings whe			steau 13	generally defined
	re a farmy makee he her			
After establishing initial eligibility for the exemp	tion, my income and ass	et status has rem	nained u	nchanged and/or
I receive a fixed income solely from public assis				
rate of inflation, such as federal Supplemental	Security Income or Socia	al Security disabil	ity or ret	irement benefits.
PART 5: CERTIFICATION				
I hereby certify to the best of my knowledge that the	information provided on	this form is true a	and I am	eligible to receive
an exemption from property taxes by reason of pove	•			0
Owner or Legal Designee Name (print) Signa	ature of Owner or Legal Designee		D	ate
Designee must attach a letter of authority.				
LOCAL GOVERNMENT USE				
				II be posted to tax roll
Approved Denied (Attach appeal instruction	ns and provide to owner.)			
CERTIFICATION — I certify that, to the best of my	knowledge the informa	tion contained in	this for	m is complete and
accurate.	nitowicage, the information			
Assessor Signature		Date Certified by	Assessor	
		I I		

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

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**.

Type or print in blue or black ink.

PART 1: PROPERTY INFORMATION Type or pr	rint legibly. Use a separate form for	or each property ta	x identification number.		
1. Property Tax Identification Number	2. Name of Local Unit (C Township City	Check Township or City)	3. County		
4. Street Address of Property (Provide a Complete Address)			L		
5. Name of Owner (First, Middle, Last)	6. Owner's Last Four Digits of Social Sect XXX-XX-	urity Number 7. Owne	er's Daytime Telephone Number		
8. Name of Co-Owner (First, Middle, Last)	9. Co-Owner's Last Four Digits of Social Sec XXX-XX-	curity Number 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. \Box Principal	l residence		Month Day Year		
11b. 🗆 Unoccur	bied adjoining or contiguous property t	hat is classified resid	ential or timber-cutover.		
12. List the percentage (100% to 1%) of the property that is or residence. If the property has more than one home on it principal residence, or partially rented, the owner may cl local assessor to determine the percentage of the exemption	t, it is a multi-dwelling, used for purpose aim only a partial exemption. Please c	es other than a consult with your	12%		
13. Have you or your spouse claimed a principal residence e	exemption for another Michigan princip	oal residence?	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, credit or deduction on property located in another state?					
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 anothe	er state?	18. Yes No		
19. If yes to 18, enter the state:					
PART 2: CERTIFICATION					
Certification: I certify under penalty of perjury that I own an a substantially similar exemption/deduction/credit in propert to the best of my knowledge.					
20. Owner's Signature		Date	e		
21. Co-Owner's Signature		Date	е		
22. Mailing Address, if Different than Property Address Above		I			
LOCAL GOVERNM	ENT USE ONLY (do not write	below this line)			
23. Indicate property classification			23		
Did the Assessor Approve or Deny the Affidavit?	a copy of the Local Unit Denial)	What is the year the A	ffidavit will be posted to the tax roll?		
Certification: I certify that, to the best of my knowledge, the	e information contained in this form is o	complete and accura	te.		
Assessor's Signature		Date Certified by Asse	ssor (MM/DD/YYYY)		

ASSESSOR'S DATE STAMP

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	owner of the property stated
herein, authorize the following in	ndividual or business:	
NAME:		
ADDRESS:		
CITY:	STATE:	ZIP:
PHONE:	FAX:	
EMAIL:		
To act as my sole and designate	ed representative on my beha	alf regarding the assessment
appeal of the following property:		
PARCEL:		_
	STATE:	
I further understand that the deci	sion from my appeal is requi	red to be provided in writing
and hereby expressly assign to n	ny representative the authorit	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**

2024 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 se	elect:
NAME:	DATE:
ADDRESS:SIG	NATURE
BOARD OF REVIEW USE ONLY	BEYOND THIS POINT
<u> </u>	
HH 100% 75% 50% 25% 10%	
1 \$20,120.00 \$21,578.00 \$23,182.00 \$26,098.00 \$39,234.00	AGE:
2 \$24,256.00 \$25,833.00 \$27,214.00 \$29,974.00 \$47,299.00	Number of Owners:
3 \$26,849.00 \$28,340.00 \$29,832.00 \$32,567.00 \$52,356.00	Total Household Members:
4 \$31,200.00 \$32,700.00 \$34,200.00 \$37,200.00 \$60,840.00	Monthly Income:
5 \$35,140.00 \$36,897.00 \$38,303.00 \$41,114.00 \$68,523.00	Monthly Expenses:
6 \$40,280.00 \$41,891.00 \$43,502.00 \$46,322.00 \$78,546.00	
7 \$45,420.00 \$47,237.00 \$48,599.00 \$51,325.00 \$88,569.00	Total Household Income:
8 \$50,560.00 \$52,077.00 \$53,594.00 \$56,627.00 \$98,592.00	
Year 2024 Parcel Assessed Value	Taxable Value PRE
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 <u>apply</u> two weeks in advance of the 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 – Petitioner must list all required personal information

PART 2. OWNERSHIP (Documentation Required)

□ Copy of recorded proof of ownership (deed, land contract, court order, etc.).Note: recorded memorandum of land contract will only be accepted with the complete land contract attached.

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 FOR ALL HOUSEHOLD MEMBERS (2023 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 2024 for 2023 (filed in 2023 for 2022 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 2023 or 2022:

Poverty Exemption Affidavit (4988) (included within this packet)

Copies of all applicable income sources in 2023 for all household members including minor children:

□ Wages (W-2 or 1099)

- Unemployment Comp (1099-G)
- Pension (W-2 or 1099R)
- SSI/SSA/SSD (letter or 1099)
- □ Bridge Card (Award letter)
- FIA/DHS (Award Letter)

- □ VA Benefits (Award letter)
- Disability (1099)
- □ Child /Spousal Support (Judgment/award letter)
- Support from Family/Friends (signed statement)
- Self-Employment (Checks/Receipts/signed statement)
- Rental Income (Checks or receipts)

Dividends

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 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.

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

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.

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Signature of Person Making Affidavit

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

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Signature of Person Making Affidavit