



2026

## 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 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 confidential information, such as 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](http://WWW.DETROITMI.GOV/HOPE)



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

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.

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

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

The last day to submit the 2026 application is the first Friday in November - **November 6, 2026.**

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.

**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: 866-313-2520**

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



The City of Detroit Office of Inspector General (OIG) is responsible for ensuring honesty and integrity in City government by investigating fraud, abuse, waste, and corruption. The OIG investigates matters related to City contracts and programs offered by the City of Detroit and assists the Board of Review in reviewing materials submitted with applications for tax exemption. Submitting false or fraudulent documents will result in the denial of your application and may also lead to additional penalties, including possible criminal charges and other applicable actions.

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

# Need support applying for HOPE?

For FREE assistance applying for the City of Detroit's Homeowners Property Exemption (HOPE) program, contact a HOPE Counseling Network Partner through the Detroit Housing Network.

**The deadline for HOPE is November 6, 2026**

Apply early to reduce or eliminate your current year property taxes.

**CALL DETROIT HOUSING NETWORK**  
VIA THE DETROIT HOUSING HELPLINE

**(866) 313 - 2520**

Learn more at [detroitmi.gov/HOPE](https://detroitmi.gov/HOPE)

Presented by:



## HOPE Counseling Network Partners:

EAST	1	Alger Theater
	2	Eastside Community Network
	3	Jefferson East, Inc.
	4	MACC Development
	5	Osborn Neighborhood Alliance
	6	U-SNAP-BAC

WEST	7	Accounting Aid Society
	8	Central Detroit Christian
	9	Cody Rouge Community Action Alliance
	10	Greater Quinn AME
	11	United Community Housing Coalition
	12	Wayne Metro

SOUTH WEST	13	Bridging Communities
	14	MiSide Wealth



## DOCUMENTATION CHECKLIST

This form is intended to assist you in completing your application. It is NOT a required form. You are encouraged to apply two weeks in advance of 4:30 p.m. the first Friday in November - **November 6, 2026** deadline.

**APPLICATION MUST BE COMPLETED IN ENGLISH**

### DID YOU COMPLETE ALL SECTIONS OF THE APPLICATIONS and PROVIDE A COPY OF 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. Including any side lots next to the subject property that may be included in the exemption process.

#### **PART 4. EMPLOYMENT INFORMATION**

List your current employment information

#### **PART 5. INCOME SOURCES FOR ALL HOUSEHOLD MEMBERS (2025 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 2026 for 2025 (filed in 2025 for 2024 will be accepted), including all schedules and any Homestead Property Tax Credit and Home Heating Credit

*For all adults in the home who are not required to file income tax returns in 2026 or 2025:*

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

Copies of all applicable income sources in 2025 for all household members including minor children:

- |   |   |
|---|---|
| <input type="checkbox"/> Wages (W-2 or 1099)          | <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.- Front and Back)

*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.

**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.



# Detroit Property Assessment Board of Review

## 2026 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, 2025, and must be on file with the Office of the Assessor.
2. Homeowners may be granted a 100% exemption, 75% exemption, 50% exemption, or 25% exemption. A 10% exemption may be granted if the household suffered a 20% loss in income or is subject to property tax foreclosure. Regarding a Homestead Property Tax Credit that is forwarded to the City of Detroit, the proportioned amount remaining shall be exempt in whole or in part in accordance with the decision of the Board of Review.

**To be considered for an exemption, the applicant is required to submit a copy of 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 2026 for 2025 (filed in 2025 for 2024 will be accepted, however, **income for 2025 is still required**), 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 2026**, 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 (unexpired)** identification for homeowner and all household members above the age of 18 (a copy of front and back, 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

## 2026 Process for Reviewing Homeowners Property Exemption (HOPE) Application

- Recorded proof of ownership (deed, land contract, court order) Note: recorded memorandum of land contract will only be accepted with the entire land contract attached.
- 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 **2026** petitions. **See table below:**

NUMBER IN HOUSEHOLD	100% Income Limit	Income Limit for 75% Exemption	Income Limit for 50% Exemption	Income Limit for 25% exemption	Income Limit for 10% Exemption
1	\$21,597.00	\$23,162.00	\$24,884.00	\$28,014.00	\$42,114.00
2	\$26,015.00	\$27,707.00	\$29,187.00	\$32,148.00	\$50,729.00
3	\$28,782.00	\$30,381.00	\$31,980.00	\$34,912.00	\$56,125.00
4	\$33,436.00	\$35,044.00	\$36,651.00	\$39,866.00	\$65,200.00
5	\$37,650.00	\$39,533.00	\$41,039.00	\$44,051.00	\$73,418.00
6	\$43,150.00	\$44,876.00	\$46,602.00	\$49,623.00	\$84,143.00
7	\$48,650.00	\$50,596.00	\$52,056.00	\$54,975.00	\$94,868.00
8	\$54,150.00	\$55,775.00	\$57,399.00	\$60,648.00	\$105,593.00

Add \$5,500.00 to the income limit for each household member above eight for a 100% exemption. For a 75% exemption add \$5,665.00 to the income limit for each household member above eight. For a 50% exemption add \$5,830.00 to the income limit for each household member above eight. or a 25% exemption add \$6,160.00 to the income for each household member above eight. For a 10% exemption add \$10,725.00 for each household member above eight.

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

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

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

# Detroit Property Assessment Board of Review

## 2026 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 6, 2026**, 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 6, 2026  
July BOR meeting date: July 21, 2026  
December BOR meeting date: December 15, 2026

Eligible homeowners that may be approved for a 2026 HOPE Exemption without re-application will receive a statement after the March Board of Review closes. These guidelines are in accordance with the amendments to Section 7(u) of MCL 211 et seq. It should be noted that each taxpayer's circumstances are considered anew each year. The applicant is required to provide any changes in household circumstances. An incomplete application will delay the disposition process of the application and will cause it to be denied. To withdraw an application, a request must be provided in writing from the applicant.

Assistance with your application is available at:

Property Assessment Board of Review  
Coleman A. Young Municipal Center  
2 Woodward Ave. - Suite 105  
Detroit, Michigan 48226  
313-628-0722  
Community Partner List: [www.detroitmi.gov/hope](http://www.detroitmi.gov/hope)

Applications must be submitted by 4:30 p.m. the first Friday in November - **November 6, 2026**, 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

Vacant – Member, At-Large	Donielle January – Member, District 3
La’Toshia Patman – Member, At-Large	Teresa Dubose– Member, District 4
Jacqueline Robinson – Vice Chair, District 1	Maria Muhammad – Member, District 5
Marcus Twyman – Member, District 2	Jannina Pena – Member, District 6

Lewis Moore, Chair, District 7

## Application and Affirmation 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 where the property is located in each year on or after January 1 but before the day prior to the last day of the board of review. Poverty Exemptions may be heard by the Board of Review during its March, July, and December sessions.

**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
<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 Identification Number		Name of Mortgage Company		
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence		
Property Description				
<b>PART 3: 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.				
<b>PART 4: 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 5: EMPLOYMENT INFORMATION** — List your current employment information.

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

**PART 6: 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 7: 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 8: 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 9: 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

<b>PART 10: HOUSEHOLD OCCUPANTS</b> — List all persons living in the household.				
First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income
		SELF		

<b>PART 11: PERSONAL DEBT</b> — List all personal debt for all household members.					
Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

<b>PART 12: MONTHLY EXPENSE INFORMATION</b>			
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)	

**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 13: 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 14: LEGAL DESIGNEE INFORMATION (Complete if applicable.)

Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code

### PART 15: 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 30 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  
Email: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)



# Instructions for Form 2368 Principal 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 assessor 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](http://www.michigan.gov/PRE).

**CITY OF DETROIT – H.O.P.E. APPLICATION ASSISTANCE  
LETTER OF AUTHORIZATION**

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

REPRESENTATIVE'S NAME: \_\_\_\_\_

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

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

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

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

To act as my sole and designated representative on my behalf regarding the Homeowners Property Exemption application for the following property:

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

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

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

I hereby authorize my designated representative to perform the following on my behalf with respect to the H.O.P.E. application:

- Assist with filling-in and completing the application.
- Submit my application and supporting documents.
- Communicate with the City of Detroit Assessor's Office and the Board of Review regarding my application.
- Respond to requests from the City of Detroit Assessor's Office or Board of Review for additional information relating to my application.
- Attend any hearing or meeting related to my application.

I understand that, to apply for the H.O.P.E. exemption, I must own and occupy the property as my principal residence.

I also understand that my application must be signed by me, and that my representative may not sign the application on my behalf.

I further understand that the decision on my application is required to be provided in writing, and I 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: \_\_\_\_\_

This Letter of Authorization is intended for use in connection with an application for the property tax exemption described in Section 7u of the Michigan General Property Tax Act, being MCL 211.7u, and Section 44-4-154 of the 2019 Detroit City Code; and this Letter of Authorization shall not be used for any other purpose.

## 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:

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Signature of Person Making Affidavit

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Date

## 2026 HOPE STATEMENT FORM

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

PHONE NUMBER: \_\_\_\_\_ EMAIL: \_\_\_\_\_

Did a Community Partner assist you? If yes, please select:

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

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

### BOARD OF REVIEW USE ONLY BEYOND THIS POINT

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HH	100%	75%	50%	25%	10%		AGE:	
1	\$21,597.00	\$23,162.00	\$24,884.00	\$28,014.00	\$42,114.00			
2	\$26,015.00	\$27,707.00	\$29,187.00	\$32,148.00	\$50,729.00		Number of Owners:	
3	\$28,782.00	\$30,381.00	\$31,980.00	\$34,912.00	\$56,125.00		Total Household Members:	
4	\$33,436.00	\$35,044.00	\$36,651.00	\$39,866.00	\$65,200.00		Monthly Income:	
5	\$37,650.00	\$39,533.00	\$41,039.00	\$44,051.00	\$73,418.00		Monthly Expenses:	
6	\$43,150.00	\$44,876.00	\$46,602.00	\$49,623.00	\$84,143.00			
7	\$48,650.00	\$50,596.00	\$52,056.00	\$54,975.00	\$94,868.00		Total Household Income:	
8	\$54,150.00	\$55,775.00	\$57,399.00	\$60,648.00	\$105,593.00			

Year 2026	Parcel		Assessed Value		Taxable Value		PRE
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Board Disposition: Committee # \_\_\_\_\_ GRANTED \_\_\_\_\_% DENIED \_\_\_\_\_ NO CONSIDERATION \_\_\_\_\_ WITHDRAWN \_\_\_\_\_

\_\_\_\_\_  
Committee Member Signature and Date

\_\_\_\_\_  
Committee Member Signature and Date

\_\_\_\_\_  
Committee Member Signature and Date

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Signature of Person Making Affidavit

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Date

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Date