



City of Detroit
Detroit City Council
Council Member Angela Whitfield Calloway
District 2

MEMORANDUM

TO: David Whitaker, Director LPD

THROUGH: James Tate, Council President

FROM: Angela Whitfield Calloway, Council Member *AWC*

DATE: April 2, 2026

RE: Request for a report on Principal Residence Exemptions for LLC entities

Please provide a report on the use of the Principal Residence Exemption (PRE) by Limited Liability Companies (LLC) entities. Please determine whether a Limited Liability Company (LLC) is generally disqualified from the use of the exemption. Please report on the ability of the City of Detroit to determine the proper status for each parcel claiming a PRE and the penalty for any person or entity wrongfully claiming a PRE.

This matter was brought to the attention of TEAM CALLOWAY through public comment.

Please contact our office with any questions or concerns through Peter Rhoades at peter.rhoades@detroitmi.gov or by telephone.