

2022
MARCH BOARD OF REVIEW
APPEAL PROCESS

The Notice of Assessment is mailed out at least 14 days prior to the second meeting of the March Board of Review. In the City of Southfield, the first meeting of the March Board of Review begins hearing appeals on the first Monday in March. This notice informs homeowners of their percentage exempt status as *Principal Residence Exemption***. It also informs the homeowner of the changes to Taxable Value (line 1), Assessed Value (line 2), the tentative Equalization Factor (line 3), State Equalized Value (line 4), and whether or not there was a transfer of ownership on the property in 2021 (line 5). For 2022, property assessment appeals before the City of Southfield’s March Board of Review must be made in person or by a write-in appeal if you are out of State or unable to attend the Board hearings on the scheduled dates and times:

- Monday, March 7, 2022 – 9:00 am to 12:00 pm & 2:00 pm to 5:00 pm
- Tuesday, March 8, 2022 – 9:00 am to 12:00 pm & 2:00 pm to 5:00 pm
- Wednesday, March 9, 2022 – 1:00 pm to 4:00 pm & 6:00 pm to 9:00 pm
- Thursday, March 10, 2022 – 9:00 am to 12:00 pm & 2:00 pm to 5:00 pm

WHAT CAN BE APPEALED:

- **Assessed Value/State Equalized Value:** As a property owner, you may appeal your *Assessed Value*, or *State Equalized Value*. This value is estimated by the Assessing Department to be 50% of the fair market, or true cash value, of your property. MCL 211.27 defines true cash value in part as, “the usual selling price at the place where the property to which the term is applied is at the time of assessment, being the price that could be obtained for the property at private sale, and not at auction sale except as otherwise provided in this section, or at forced sale....”
- **Property Classification:** Your property classification must be appealed to the March Board of Review if you do not agree with it. Property classification must be based on the current use of the property. The classification will be either improved or vacant based on whether an improved structure is present on the property on tax-day (December 31st). Some examples of property classification include:
 - 201 – Commercial Improved or 202 – Commercial Vacant
 - 301 – Industrial Improved or 302 – Industrial Vacant
 - 401 – Residential Improved or 402 – Residential Vacant
- **Transfers of Ownership:** Another important item to look at on your *Notice of Assessment* is line 5, because it identifies whether a transfer of ownership took place in 2021. If this line says, “WAS” then your property’s taxable value will “uncap” for 2022 and your Taxable Value will become equal to your Assessed/State Equalized Value. If you believe that a transfer of ownership did not occur, or does not qualify as a transfer, you must appeal to the March Board.

***If your property is your primary residence and you occupy the home, it should be at 100%. If it is not 100% and you own and occupy the home as your primary residence you must file a form 2368, Principal Residence Exemption Affidavit, with the Assessing Department. The Principal Residence Exemption (P.R.E.) cannot be appealed at the March Board of Review, so please review your notice carefully for its accuracy and make sure it is the appropriate percentage.*

APPEAL PROCESS:

If you believe that the Fair Market Value of your property is less than two times your Assessed Value, you may consider appealing your Property Assessment before the March Board of Review. A property owner should call the Assessor's Office in advance at (248) 796-5230 to schedule an appointment for an in-person hearing before the Board of Review. It is also recommended that you stop into the Assessor's Office to review your property record card for accuracy and a visit to your property can be scheduled if inconsistencies on your record card are found. The record card is the foundation for valuation of your property. Individual property information can be found on the City's website at: <https://bsaonline.com/?uid=272>.

WHAT MUST BE PROVIDED:

After you have scheduled an appointment before the Board of Review you will need to complete the required form 618 L-4035, *Board of Review Petition*, which is available on the City's website at: <https://www.cityofsouthfield.com/departments/assessing/forms>. The homeowner must also provide copies of their evidence for value contention. The petition and any applicable evidence will be needed the day of your Board of Review hearing. Any evidence that aids in identifying your property as assessed in excess of 50% of market value should be attached to your Board of Review petition. Some examples of evidence include a relevant, recent appraisal of your property, comparable sales of homes in your neighborhood, or a similar neighborhood, pictures of major damage to the house or a condition that represents some form of obsolescence, and any other document that helps substantiate your contention of value can be included. Sales of neighboring homes can be found at: <https://www.cityofsouthfield.com/departments/assessing/board-review>. Please note that your Taxable Value can only be appealed if there is a calculation error in the capped value formula, including additions/losses applied incorrectly or an incorrect inflation rate multiplier used.

All March Board of Review hearings will be conducted in the City of Southfield Council Chambers in accordance with the Act 267 of 1976, Open Meetings Act. The City of Southfield Council Chambers are located at:

City of Southfield
Municipal Building
26000 Evergreen Road
Southfield, Michigan 48037-2055

Masks may be required according to the City of Southfield's policies on the dates and times of the Board of Sessions. These policies are subject to change at any time and may not be in place when you attend. If you need special accommodations, please contact the Assessor's Office.

Once again, due to COVID 19, any property owner may file a Letter Appeal to the Southfield Board of Review, and the letter of appeal **must be received** in the Assessor's Office no later than 4:00 p.m. on Thursday, March 10, 2022 to allow time for the Board to review and to act on the letter appeal. A completed Form L-4035 **must** accompany the letter. All letter appeals will receive equal weight and status as in-person appeals. Anyone representing a property owner must have a signed Letter of Authorization dated in the same year as the assessment year being appealed.

If you have any questions regarding the Board of Review please contact the Assessor's Office at: (248) 796-5230.