

2021 Appeal Process

Due to COVID 19, property assessment appeals before the Southfield March Board of Review may be made either in writing (letter appeal), in person or electronic hearing and must be handled in the following manner:

WHAT CAN BE APPEALED:

As a property owner, you may appeal your **Assessed Value** (est. to be 50% of fair market value), your **property classification** (i.e. 401, residential improved), and **any transfer of ownership** that occurred in 2020 which caused an “uncapping” of your Taxable Value for 2021. If this property is your primary residence (Identified by the IRS as your Homestead), it should be classified as **100%** your **Principal Residence Exemption (PRE)**. Please review your Notice carefully for its accuracy.

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 Southfield Board of Review. Sales of neighboring homes can be found at: <https://www.cityofsouthfield.com/departments/assessing/forms>. Your Taxable Value cannot be appealed.

You must call the assessor's office at 248-796-5230 in advance to schedule an appointment for both an in-person or electronic virtual hearing. It is recommended that you stop into the assessor's office to review your property record card for accuracy and to obtain the required Petition Form L-4035 provided City offices have reopened. Individual property information can be found on the City's website at: <https://bsaonline.com/?uid=272>

All hearings will be conducted in the City of Southfield Council Chambers with all Board Members practicing proper social distancing and CDC protocols. Only two appellants will be allowed in the chambers at one time with one at the disinfected hearing table, and one in waiting at the rear. Upon completion of the hearing, exiting will be made to the right only, so at no time will any appellant be any closer than 20 feet to another person. **Masks are required.** A live virtual computer will also be available in the Southfield Pavilion area for use without the need to enter the Chambers. It will be logged into the Board, allowing for a hands free remote discussion with the Board Members in a restricted environment.

WHAT MUST BE PROVIDED:

You must complete State Tax Commission **Form 618 (L - 4035, Petition to the Board of Review)** which is available at <https://www.cityofsouthfield.com/departments/assessing/forms> , or the State of Michigan, Department of Treasury https://www.michigan.gov/documents/l4035f_2658_7.pdf

Any information supporting your contention of value must accompany Form L-4035 and be submitted to the Assessor's office in advance of your scheduled hearing. For any evening appointment, all information must be available to the Board electronically at least one hour prior to the hearing and before 5 p.m.

Once again, due to COVID 19, any property owner may file a Letter Appeal to the Southfield Board of Review, attention Assessor's Office no later than March 12, 2021 to allow time for the Board to review and to act during their study session. 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.