

# Board of Review

The Board of Review (BOR) consists of three persons appointed by the City Council. The Board of Review members serve two-year alternating terms. Members are registered voters of the city, at least 18 years old, a U.S. citizen, and must have lived in the city for at least 30 days & cannot be an assessor's relative. There are no statutory requirements regarding skills, or experience that members must meet. However, they must attend a yearly four hour S.T.C. block of instructions. Board members should be citizens interested in the public good, to the goal of fair, just and equitable property tax administration.

## 2021 March Board of Review (MBOR)

The 2021 Assessed and Taxable Values should be available on our website at [www.cityofsouthfield.com](http://www.cityofsouthfield.com) by February 18, 2021. The 2021 Notice of Assessment, Taxable Valuation and Property Classification (Assessment Change Notices) will be mailed out around February 12 and will show the change in Assessed and Taxable Values from December 31, 2019 to December 31, 2020. If you disagree with the Assessed Value, you may schedule an appointment to appeal your value at the March Board of Review. The Assessed Value represents 50% of market value.

In addition, at the March Board of Review you may. . .

appeal a classification change if applicable, or file an [Application for Poverty/Hardship Exemption](#) by completing the application and supplying required documentation for consideration by March 1, 2021, or file a 100% [Disabled Veteran Exemption Affidavit](#) for

consideration that will give a 100% exemption from paying property taxes to those who qualify. This application is due in the Assessing Department by March 1, 2021.

Also, a new law exempts Personal Property with a True Cash Value of less than \$80,000 from taxes which requires State Tax Commission (STC) [form 5076](#) to be filed no later than February 19, 2021. Information is on our website.

All March Board of Review appeals must be made in person at the Assessing Office, 26000 Evergreen Road, Southfield, MI. To be fair to property owners and to the Board Members, the Assessor's Office will review with you your property information as assessed for accuracy, so that any discrepancies can be addressed or corrected before any appeal is necessary. The MBOR will meet at City Hall as outlined in your [Assessment Change Notice](#), Dates and times are as follows:

Monday, March 1, 2021 from 9:00 a.m. to 12:00 p.m.  
then from 1:00 p.m. to 4:00 p.m. **By Appointment Only**

Tuesday, March 2, 2021 from 2:00 p.m. to 5:00 p.m.  
then from 6:00 p.m. to 9:00 p.m. **By Appointment Only**

Wednesday, March 3, 2021 from 2:00 p.m. to 5:00 p.m.  
then from 6:00 p.m. to 9:00 p.m. **By Appointment Only**

The Last Day to Make an Appointment is  
Friday, February 26, 2021

Due to Covid 19, you may appeal your value to the MBOR by mail by submitting a completed and signed "Petition to Board of Review" ([Form L-4035\[618\]](#)) along with evidence supporting their position. The form must be mailed to the Southfield Assessor's Office at 26000 Evergreen Road, P.O. Box 2055, Southfield, Michigan 48037-2055. It

must be received prior to the close of the March Board of Review, March 16, 2021 and all supporting documentation supporting your opinion of value must be attached.

Please remember that the March Board of Review is an appeal process to review property values, not tax bills. The Board of Review has no jurisdiction over the millage rates that are multiplied against taxable values in order to calculate the tax bill. Appeals are for the 2020 tax year only.

## 2021 July Board of Review (JBOR)

The July Board of Review will meet on Tuesday, July 20, 2021 to correct qualified Assessor Corrections. Actual appearance before the Board is not authorized unless requested specifically by the Board or for Hardship Appeals only. Appeals for your 2021 Assessed Value can only be appealed before 2021 March Board of Review.

## 2021 December Board of Review (DBOR)

The December Board of Review will meet on Tuesday, December 14, 2021 to correct qualified Assessor Corrections. Actual appearance before the Board is not authorized unless requested specifically by the Board or for Hardship Applications only. Appeals for your 2021 Assessed Value can only be appealed before 2021 March Board of Review.