

CITY OF SOUTHFIELD BOARDS OF REVIEW

Content

The Board of Review (BOR) consists of three members, and one alternate member, appointed by the Southfield City Council. The Board of Review members all 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, training or experience that members must meet. Board members should be citizens interested in the public good, to the goal of fair, just and equitable property tax administration.

2022 March Board of Review (MBOR)

The 2022 Assessed, State Equalized and Taxable Values will be available on our website at www.cityofsouthfield.com by February 22, 2022. The 2022 Notice of Assessment, Taxable Valuation and Property Classification (Assessment Change Notices) will be mailed out around February 16, 2022, and will show the change in Assessed, State Equalized and Taxable Values from last December 31, 2020 to December 31, 2021. 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 the close of the March Board of Review, 4:00 p.m., Thursday, March 10, 2022.
- 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 22, 2022. 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 48037. 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 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

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 618 L-4035](#)) along with evidence supporting your 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 is highly recommended that the petition be hand delivered, as it must be received prior to the close of the March Board of Review, March 10, 2022. Any documentation that supports your opinion of value must also 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 2022 tax year only.

2022 July Board of Review (JBOR)

The July Board of Review is statutorily required to meet annually on the Tuesday following the third Monday in July. This year it is scheduled for **Tuesday, July 19, 2022**. MCL 211.53b details the authorities of the July Board of Review. The authorities of the July Board of Review include correcting qualified errors, and granting principal residence exemptions, qualified agricultural exemptions, poverty exemptions and veteran exemptions. Qualified errors are defined in MCL 211.53b as:

- A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes.
- A mutual mistake of fact.
- An adjustment under section 27a(4) – taxable value or an exemption under section 7hh(3)(b)– qualified start-up business exemption.
- An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
- An error of omission or inclusion of a part of the real property being assessed.
- An error regarding the correct taxable status of the real property being assessed.
- An error made by the taxpayer in preparing the statement of assessable personal property under section 19.
- An error made in the denial of a claim of exemption for personal property under section 9o.
- An issue beyond the control of a disabled veteran or his or her unremarried surviving spouse that causes a denial of an exemption under section 7b. An issue beyond the control of a disabled veteran or his or her unremarried surviving spouse means an error made by the local tax collecting unit in the processing of a timely filed exemption affidavit or a delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

The July Board of Review is required to meet in compliance with Act 267 of 1976, Open Meetings Act. The notice for the July Board of Review meeting date and time will be posted at the Southfield City Hall message board at least one week prior to the meeting. An appearance before the Board is not required by welcomed, especially for persons requesting a Poverty Exemption. The July Board of Review cannot hear any appeals regarding your 2022 Assessed Value. Assessed/State Equalized Value can only be appealed before March Board of Review.

2022 December Board of Review (DBOR)

The December Board of Review is statutorily required to meet annually on the Tuesday following the second Monday in December. This year it is scheduled for **Tuesday, December 13, 2022**. MCL 211.53b details the authorities of the December Board of Review. The authorities of the December Board of Review include correcting qualified errors, and granting principal residence exemptions, qualified agricultural exemptions, poverty exemptions and veteran exemptions. Qualified errors are defined in MCL 211.53b as:

- A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes.
- A mutual mistake of fact.
- An adjustment under section 27a(4) – taxable value or an exemption under section 7hh(3)(b)– qualified start-up business exemption.
- An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
- An error of omission or inclusion of a part of the real property being assessed.
- An error regarding the correct taxable status of the real property being assessed.
- An error made by the taxpayer in preparing the statement of assessable personal property under section 19.
- An error made in the denial of a claim of exemption for personal property under section 9o.
- An issue beyond the control of a disabled veteran or his or her unremarried surviving spouse that causes a denial of an exemption under section 7b. An issue beyond the control of a disabled veteran or his or her unremarried surviving spouse means an error made by the local tax collecting unit in the processing of a timely filed exemption affidavit or a delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

The December Board of Review is required to meet in compliance with Act 267 of 1976, Open Meetings Act. The notice for the December Board of Review meeting date and time will be posted at the Southfield City Hall message board at least one week prior to the meeting. The Southfield City Hall is located at 26000 Evergreen Road, Southfield, MI 48037. An appearance before the Board is not required by welcomed, especially for persons requesting a Poverty Exemption. The December Board of Review cannot hear any appeals regarding your 2022 Assessed Value. Assessed/State Equalized Value can only be appealed before March Board of Review.

If you have any questions regarding the Board of Review authority for March, July and December please read the Frequently Asked Questions (FAQ) document prepared by the Michigan State Tax Commission. You may also contact the Assessing Department at (248) 796-5230.