

PUBLIC NOTICE

CITY OF SOUTHFIELD SPECIAL MEETING 2024 BOARD OF REVIEW ASSESSMENT ROLL CORRECTIONS

The Board of Review shall convene on Tuesday, July 16th, for the purpose of CORRECTING QUALIFIED ERRORS and MUTUAL MISTAKES OF FACT HAVING OCCURRED on the 2023 and 2024 ASSESSMENT ROLLS of the CITY OF SOUTHFIELD as prepared and presented by the Southfield City Assessor, in compliance with the Michigan Compiled Laws section MCL 117.3 and MCL 211.53b. The Board can consider appeals for the current and one immediately preceding year for Qualified Agricultural Exemptions, Taxable Value Recapping and Uncapping under certain circumstances (for current and two years prior), and for the current year only the Qualified Start-up Business Exemptions, and Poverty Exemptions.

The July Board of Review Meeting is scheduled to be held in the Municipal Building, Office of the Assessor, located at 26000 Evergreen Road, Southfield, Michigan 48075. All such meetings are open meetings and available to the public. Public comment, if any, is limited to the discretion of the Chair. The meeting will be conducted from 2:00 pm until 4:00 pm, or until all issues have been resolved.

MCL 211.53b provides that the July and December Boards of Review can correct “qualified errors” for the current year and one-year prior.

A qualified error is defined a 1 or more of the following:

- (a) A clerical error relative to the correct assessment figures, the rate of taxation, or a mathematical computation relating to the assessing of taxes.
- (b) A mutual mistake of fact
- (c) An adjustment under section 27a(4) – taxable value (erroneous uncapping of taxable value) or an exemption under section 7hh(3)(b) – qualified start-up business exemption (application for the extension for filing an annual Michigan Business Tax Return for a qualified start up business).
- (d) An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
- (e) An error of omission or inclusion of a part of the real property being assessed.
- (f) An error regarding the correct taxable status of the real property being assessed.
- (g) An error made by the taxpayer in preparing the statement of assessable personal property under section 19.
- (h) An error made in the denial of a claim of exemption for personal property under section 9o

If you have any questions regarding these items that qualify for correction or adjustment before the July Board of Review, and whether you qualify, please contact the Assessor’s Office at:
(248) 796-5230.