

How to Read Your Assessment Change Notice

Assessment Change Notices are mailed out annually the third week of February to all property owners. This document reports the proposed changes in the property's value, current classification, exemption and transfer status along with your appeal rights. Property owners should review this document carefully.

Michigan Department of Treasury 1019 (Rev. 10-25)		L-4400	Is this your Principal Residence?	
THIS IS NOT A TAX BILL				
Notice of Assessment, Taxable Valuation, and Property Classification				
This form is issued under the authority of Public Act 206 of 1893, Sec. 211.24c and Sec. 211.34c, as amended. This is a model assessment notice to be used by the local assessor.				
FROM: CITY OF ROYAL OAK ANTHONY C SWITKOWSKI, ASSESSOR 203 S. TROY STREET ROYAL OAK, MI 48067		PARCEL IDENTIFICATION PARCEL NUMBER: 25-23-123-456 PROPERTY ADDRESS: 123 MYSTREET SCHOOL DISTRICT CODE: 63040 - ROYAL OAK		
OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL JANE HOMEOWNER 123 MYSTREET ROYAL OAK, MI 48067		EXEMPTIONS % Exempt As "Homeowners Principal Residence": <input checked="" type="checkbox"/> 100.00% % Exempt As "Qualified Agricultural Property": <input type="checkbox"/> .00% % Exempt As "MBT Industrial Personal": <input type="checkbox"/> .00% % Exempt As "MBT Commercial Personal": <input type="checkbox"/> .00% Exempt As "Disabled Veteran or Surviving Spouse": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
LEGAL DESCRIPTION: T1N, R11E, SEC 23 NORTH OAK SUB LOT 1				
ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 - RESIDENTIAL- IMPROVED				
PRIOR YEAR'S CLASSIFICATION: 401 - RESIDENTIAL- IMPROVED				
The change in taxable value will increase/decrease your tax bill for the 2026 year by approximately:		PRIOR AMOUNT YEAR: 2025	CURRENT TENTATIVE AMOUNT YEAR: 2026	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE:		119,000	122,570	3,570
2. ASSESSED VALUE:		192,400	203,940	11,540
3. TENTATIVE EQUALIZATION FACTOR:		1.000		
4. STATE EQUALIZED VALUE (SEV):		203,940		11,540
5. WAS THERE A TRANSFER OF OWNERSHIP IN 2025 THAT RESULTED IN A TAXABLE VALUE UNCAPPING? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
6. ASSESSOR CHANGE REASON: Includes Market Value Adjustment				
The 2026 Inflation Rate Multiplier is: 1.027				
Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:				
Name ANTHONY C SWITKOWSKI		Telephone Number (248)246-3110	Email Address ASSESSING@ROMI.GOV	
March Board of Review Appeal Information. The Board of Review will meet at the following dates and times: *BOARD OF REVIEW WILL BE HELD 203 SOUTH TROY ST, ROYAL OAK, MI, CITY HALL ON: - MONDAY, MARCH 6 FROM 9:00AM TO 12:00 NOON & 1:00PM TO 3:00PM - TUESDAY, MARCH 7 FROM 9:00AM TO 12:00 NOON & 1:00PM TO 3:00PM - ADDITIONAL DAYS WILL BE ADDED, IF NECESSARY APPOINTMENTS ARE BY APPOINTMENT ONLY AND MUST BE SCHEDULED BEFORE 4:30PM ON MARCH 5, 2026 BY CONTACTING THE ASSESSOR'S OFFICE AT (248)246-3110. NON-RESIDENT PROPERTY OWNERS MAY APPEAL BY MAIL RECEIVED NO LATER THAN MARCH 8, 2026. ANY AGENT REPRESENTING A TAXPAYER SHALL PRESENT WRITTEN AUTHORIZATION TO THE BOARD OF REVIEW AT THE TIME OF THEIR APPOINTMENT. *BOARD OF REVIEW IS BY APPOINTMENT ONLY SEE REVERSE FOR ADDITIONAL INFORMATION.				
Inflation Rate Multiplier CPI data from Oct 2023 thorough Sep 2025 is used to calculate the 2026 IRM, as required by MCL 211.34d.	Board of Review Information If you do not agree with the Proposed Values or Classification on this form, you must appeal to the March Board of Review. This is the only time of year, allowed by law, to appeal. Please pay attention to the deadlines listed on this notice. When you appear before the March Board of Review you should provide evidence to support your opinion of the value of your property.	Did you purchase the Property in the Prior Calendar Year? If so, the Taxable Value will be "Uncapped" to match the Assessed Value, as required by State Law. (some exceptions)	Taxable, Assessed, State Equalized Values and Change from Prior year to Current Year <ul style="list-style-type: none">Taxable Value is calculated by multiplying the previous year's Taxable Value by the Inflation Rate Multiplier. Physical changes to the property may also affect the Taxable Value calculation.Assessed Value is equal to 50% of the market value of your property as determined by the assessor's office.State Equalized Value is typically equal to the Assessed Value.Change from Prior Year to Current Year is <u>NOT</u> a change in tax <u>dollars</u>. It is simply the difference between the prior year and Current year values. There is a Tax Estimator on Royal Oak's Website that can give you an idea of how your annual tax bill will change (www.romi.gov/263/Tax-Estimator)	