

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)

THIS IS NOT A TAX BILL

L-4400

Notice of Assessment, Taxable Valuation, and Property Classification
This form is issued under the authority of Public Act 206 of 1993, 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": 100.00%
% Exempt As "Qualified Agricultural Property": .00%
% Exempt As "MBT Industrial Personal": .00%
% Exempt As "MBT Commercial Personal": .00%
Exempt As "Disabled Veteran or Surviving Spouse": ☐ Yes ☒ No
Exempt As "Qualified Forest Property": ☐ Yes ☒ No
Exempt As "Development Property": ☐ Yes ☒ 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	Telephone Number	Email Address
ANTHONY C SWITKOWSKI	(248)246-3110	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 9 FROM 9:00AM TO 12:00 NOON & 5:00PM TO 9:00PM
- TUESDAY, MARCH 10 FROM 9:00AM TO 12:00 NOON & 5:00PM TO 9:00PM
- ADDITIONAL DAYS WILL BE ADDED, IF NECESSARY
HEARINGS ARE BY APPOINTMENT ONLY, AND MUST BE SCHEDULED BEFORE 4:00PM ON MARCH 8, 2026 BY CONTACTING THE ASSESSOR'S OFFICE AT (248)246-3110. NON-RESIDENT PROPERTY OWNERS MAY APPEAL BY MAIL, RECEIVED NO LATER THAN MARCH 9, 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.

Is this your Principal Residence?
If you own and occupy the property as your Principal Residence, a reduced school millage amount is used to calculate the school operating millage you pay provided you qualify and have filed the affidavit with the assessor's office.

Are you a Disabled Veteran?
If you have filed an application and have been approved, the YES box will be checked here

What is Property Classification?
Property Classification is determined based on the property's primary use [Residential, Commercial, Industrial, Agricultural or Personal Property (for Businesses Only)] You may appeal the classification of your property to the Board of Review if you think it is incorrect. ("Improved" simply means that at least one structure exists on the property)

Taxable, Assessed, State Equalized Values and Change from Prior year to Current Year

- 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 NOT a change in tax dollars. 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)

Inflation Rate Multiplier
CPI data from Oct 2023 through 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)