



WARREN TAX TOWN HALL

STATE REPRESENTATIVE MICHAEL MCFALL

LORIE BARNWELL WARREN TREASURER

Tax Process

City of Warren Summer Tax Fiscal Year- July 1st-June 30th

Winter Tax Fiscal Year- January 1st-December 31st

Tax collection period- July 1st-February 28th

Steps of tax collection::

1. Assessing gives us their numbers on July 1st and then released to the public.
2. Summer Tax bills are sent out to every resident and business. Summer taxes are most of your taxes. Even if the taxes are paid through your mortgage, you still receive an informational copy
3. At least the first installment of the summer is due August 31st. The first installment is about 62 percent of your total summer tax.

Tax process

- ▶ 4. If you live in the property, are 62 years old or older, and make under 40k a year, you make qualify for a tax deferment. This gives you until February 14th of the following year to pay your summer taxes for no penalty. Residents love this option because they can try and pay monthly and it is more flexible especially on fixed income.
- ▶ 5. If you pay your taxes yourself you can pay online, over the phone, in person at City Hall, mail it to us, use either drop box, or the Warren Comerica Bank branch located on Van Dyke.
- ▶ 6. If the first installment of the summer tax bill is not paid by August 31st, there is a 1 percent penalty on the balance in September and .5 percent after that each month until it is paid in full, not just the first installment.
- ▶ 7. Assessing gives us the Winter Tax amounts on December 1st

Tax Process

- ▶ 8. Winter Tax Bills go out the beginning of December to all residents and businesses. This bill will include the summer tax balance if there is one, and the winter tax.
- ▶ 9. Winter Tax is the smaller tax and is usually under 200 dollars a year for most residents.
- ▶ 10. The second installment of summer tax is due January 31st. If the second installment is not paid, there will be a 3.5 percent interest charge placed on the bill. Please note that Warren is one of the only cities in Michigan to offer residents the two installment option.
- ▶ 11. Winter Tax is due the last day of February.

Tax Process

- ▶ 12. On March 1st, any unpaid summer or winter tax goes to the Macomb County Treasurer delinquent. The City of Warren Treasurer, by law, cannot collect taxes. It must be payable to the county. A 5 percent penalty is placed on the balance. It is then 1 percent per month after that on the balance for the next year.
- ▶ 13. If no steps are taken, foreclosure proceedings will begin.
- ▶ 14. The Macomb County Treasurer offers residents payment plans and other assistance opportunities to help residents stay in their home. Do not wait, reach out as soon as possible.

Tax Process

- ▶ 15. As the city is collecting, we are also disbursing to the schools, county, etc. The funds we collect as a city are allocated by the Mayor and City Council via our yearly budget.
- ▶ 16. The funds not allocated become part of the city's fund balance. This is the "rainy day" fund of the city. This fund should not be over 15 percent of the budget, even though in recent years it has been higher. The Treasurer manages the fund balance by making sure state law is being followed and optimal interest is being obtained.

What do my taxes actually pay for?

▶ Let's break
down the tax
bill!

----City taxes
 ----Police/Fire
 ----Parks
 ----County
 Operating
 ----College
 ----Local schools
 ----Macomb ISD
 ----County-wide
 taxes

Summer Tax Bill		
MILLS	TAX TYPE	TAX AMOUNT
8.32630	WARREN OPERATING	500.71
2.00290	CITY ROAD IMPROV	120.44
0.27700	EMS	16.65
1.26870	LIBRARY	76.29
2.77500	SANITATION	166.88
4.98480	ACT 345 POL/FIRE	299.77
0.92890	POLICE OPERATING	55.86
0.92890	FIRE OPERATING	55.86
4.67410	POL & FIRE OPER	281.08
0.92470	RECREATION	55.60
4.32000	MACOMB CNTY OPER	259.79
1.40770	MCC OPERATING	84.65
0.00000	MCC DEBT	0.00
4.63000	MAC INT SCH DIST	278.43
6.00000	STATE ED TAX	360.82
17.61200	WAR CON OPERATIN	0.00
3.44640	WAR CON SUPP OP	207.25
4.78000	WAR CON DEBT/SF	287.45
17.61200	SCHOOL OPER FC	0.00

TOTAL TAXES	3,107.53
ADMIN FEE	14.78
INTEREST	0.00
TOTAL BILL	3,122.31
SUMMER	
08/25/2023	1,871.46
01/03/2024	1,250.85
TOTAL PAID:	3,122.31

Prop Type : RESIDENTIAL-IMPROVED
 PRE/MBT %: 100

Winter Tax Bill		
MILLS	TAX TYPE	TAX AMOUNT
0.06900	MACOMB VETERANS	4.14
0.20700	HURON-CLINT PARK	12.44
0.95000	SMART	57.13
0.09450	ZOO AUTHORITY	5.68
0.19560	ART INSTITUTE	11.76
0.08000	MISD DEBT	4.81

TOTAL TAXES	95.96
ADMIN FEE	0.95
INTEREST	0.00
TOTAL BILL	96.91
WINTER	
TOTAL PAID:	96.91
DATE PAID :	01/03/2024

What are with the different tax rates?

2023 TAX RATES updated

<u>P.R.E. PROPERTIES</u>		SUMMER LEVY				TOTAL SUMMER LEVY	TOTAL WINTER LEVY	TOTAL LEVY
<u>SCHOOL CODE</u>		<u>SET & SCHOOL</u>	<u>MISD MCCC</u>	<u>CITY</u>	<u>COUNTY</u>			
50090	FITZ 01	16.9545	6.0377	27.0913	4.3200	54.4035	1.5961	55.9996
50220	VD 02	14.9646	6.0377	27.0913	4.3200	52.4136	1.5961	54.0097
50020	ED 03	12.3099	6.0377	27.0913	4.3200	49.7589	1.5961	51.3550
50010	CL 04	25.1589	6.0377	27.0913	4.3200	62.6079	1.5961	64.2040
50240	WW 05	14.1000	6.0377	27.0913		51.5490	1.5961	53.1451
50230	<u>wc 06</u>	14.2264	6.0377	27.0913	4.3200	51.6754	1.5961	53.2715

<u>NON - P.R.E. PROPERTIES</u>		SUMMER LEVY				TOTAL SUMMER LEVY	TOTAL WINTER LEVY	TOTAL LEVY
<u>SCHOOL CODE</u>		<u>SET SCHOOL</u>	<u>MISD MCCC</u>	<u>CITY</u>	<u>COUNTY</u>			
50090	FITZ 01	34.2286	6.0377	27.0913	4.3200	71.6776	1.5961	73.2737
50220	VD 02	32.9646	6.0377	27.0913	4.3200	70.4136	1.5961	72.0097
50020	ED 03	29.2078	6.0377	27.0913	4.3200	66.6568	1.5961	68.2529
50010	CL 04	30.0410	6.0377	27.0913	4.3200	67.4900	1.5961	69.0861
50240	<u>ww 05</u>	32.1000	6.0377	27.0913	4.3200	69.5490	1.5961	71.1451
50230	<u>wc 06</u>	28.3920	6.0377	27.0913	4.3200	65.8410	1.5961	67.4371

X:\Tax Rates\Copy of 2023 millage rate sheet

1. Warren has six school districts all with different rates voted on by residents
2. What is PRE?