

Understanding Your Assessment Notice

Every February an Assessment Change Notice is sent to the property owner. This notice advises owners of the proposed changes in property values, current classification, exemption status, and transfer status. It also outlines appeal rights. This document should be reviewed annually.

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. 211.34c and Sec. 211.34d, as amended. This is a model assessment notice to be used by the local assessor.

FROM CITY OF WARREN ASSESSOR'S OFFICE ONE CITY SQUARE, SUITE 310 WARREN, MI 48093-2397		PARCEL IDENTIFICATION PARCEL NUMBER: PROPERTY ADDRESS: SCHOOL DISTRICT CODE:		
OWNER'S NAME AND ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:		EXEMPTIONS % Exempt As "Homeowners Principal Residence": 0% % Exempt As "Qualified Agricultural Property": 0% % Exempt As "MBT Industrial Personal": 0% % Exempt As "MBT Commercial Personal": 0% 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:				
ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 Residential				
PRIOR YEAR'S CLASSIFICATION 401 Residential				
The change in taxable value will increase/decrease your tax bill for the 2026 year by approximately: \$2002		PRIOR AMOUNT YEAR: 2025	CURRENT TENTATIVE AMOUNT YEAR: 2026	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE:		32,119	60,260	28,141
2. ASSESSED VALUE:		57,520	80,260	2,740
3. TENTATIVE EQUALIZATION FACTOR: 1.000				
4. STATE EQUALIZED VALUE (SEV):		57,520	60,260	2,740
5. WAS THERE A TRANSFER OF OWNERSHIP IN 2026 THAT RESULTED IN A TAXABLE VALUE UNCAPPING? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
6. Assessor Change Reason(s): Market 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: JAMES H. ELROD	Telephone Number: (586) 574-4532	Email Address: ASSESSINGINFO@CITYOFWARREN.ORG		
March Board of Review Appeal Information. The Board of Review will meet at the following dates and times: CITY HALL LOCATED AT: ONE CITY SQUARE, THIRD FLOOR VAN DYKE CONFERENCE ROOM. THE BOARD WILL BE IN SESSION TO RECEIVE IN PERSON APPOINTMENTS ON: MARCH 16 AND 18 2026 FROM 9:00 A.M. - 5:30 P.M. AND MARCH 17, 2026 FROM 1:00 P.M. - 9:00 P.M. TO APPEAL IN PERSON AN APPOINTMENT MUST BE MADE BY CONTACTING THE ASSESSOR'S OFFICE AT (586) 574-4532, BETWEEN THE HOURS OF 8:30 AM AND 5:00 PM. LETTER APPEALS WILL BE ACCEPTED BEGINNING MARCH 3 THROUGH MARCH 18 YOU MAY FILE A LETTER APPEAL WITHOUT A PERSONAL APPEARANCE.				

Do you have a Principal Residence Exemption?

Having a principal residence exemption reduces the amount of school operating millage you pay. You must own and occupy the property to qualify.

What is Property Classification?

Property is classified according to its primary use. Typical classes of property are Residential (400 number), Commercial (200 number), Industrial (300 number), Agricultural (100 number) and Personal Property(251/351). If you feel that your property is misclassified, you may appeal to the local Board of Review.

Change in Value from Prior Year:

This is **NOT** the change in your taxes. It is the change from prior year to current year values.

Assessed Value and Taxable Value:

Assessed Value is equal to 50% of the estimated market value of your property. Taxable Value is the product of the previous year's Taxable Value increased by the Inflation Rate Multiplier unless there were physical changes to the property. The Taxable Value can never be higher than the Assessed Value.

(Prior Yr Taxable Value – Losses) x 1.027 + Additions*

Was there a Transfer of Ownership?

If you purchased this property in the previous calendar year, the Assessed and Taxable Values should be equal as required by State Law.

Surviving Spouse Exemption: Applies to Disabled Veterans Surviving Spouse Only

Basis for change in Assessed/Taxable Value

Statutory Change of Taxable Value. Maximum 5% Plus changes to property.

Board of Review Information:

If you believe your Assessed Value is incorrect, you may appeal to the Board of Review. This is the only time of year allowed by Law to appeal value. Protest to the Board of Review can be done in person, by appointment, or in writing. Please pay attention to the deadlines listed on your notice. When appealing, you should provide any evidence you feel will support your claim of value.