

Tax Assessor

THIS OFFICE DOES:

- Appraise real estate and mobile homes for *ad valorem* tax
- Produce an annual certified assessment roll for ad valorem taxation for all properties within the Assessor's jurisdiction
- Maintain records of deed sale transactions, building permits, tax maps and other records necessary for a continuous reassessment program
- Review and qualify real properties for legal residence and agricultural special assessments
- Represent the County in property tax appeals to the Board of Assessment Appeals and the Administrative Law Judge Division
- Enforce County ordinances regarding the transport of mobile homes
- Maintain the inventory of mobile homes in the County

THIS OFFICE DOES NOT:

- Assess manufacturing or utility property
- Assess personal property such as cars or boats

DEFINITIONS OF COMMON PROPERTY TAX TERMS:

Real Property - All land and the buildings, structures or improvements on that land.

Personal Property - All things other than real estate that have value such as cars, trucks, boats, motorcycles and airplanes, and items used in a business such as furniture, fixtures and equipment.

Fair Market Value - The amount for which property can reasonably be expected to sell on the open market with a willing buyer and a willing seller.

Assessment Ratio - The percentage of your property's value, which is subject to taxation. For example, the assessment ratio of residential property is 4%. Multiply your home's fair market value by the assessment ratio of 4% to determine assessed value.

Assessed Value - An appraisal or fair market value of real or personal property multiplied by the appropriate corresponding ratio equals the assessment or assessed value. Assessed value times the millage rate equals the amount of property tax due.

Reassessment - Process required by state law to determine the change in market value or property over a certain period of time in order to provide equity among taxpayers. Reassessment is a revaluation of real estate.

Millage Rate - The amount of mills levied in order to meet the budget of a school district, county, city or other political subdivision. One mill equals 1/1000 of a dollar or 1/10 of a cent. If the tax rate is 256 mills, multiply .256 by the assessed value to determine the amount of property tax due.

Tax Year - The year that the tax bill is received payable by January 15 of the next year.

Ad Valorem Taxation - Taxes based on a fixed percentage of a property's value, usually determined by an assessor.

Mass Appraisal - The systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing.