



Summary of Process for Setting Assessed Values

Our task is to determine the assessed value for each property in the county every year, treating all properties equitably. As is typical for Assessor's Offices, we utilize a mass appraisal process to accomplish the setting of assessed values.

The general steps for determining assessed values are listed below.

1. Gather, update and record property data
 - a. Land features such as size, shape, topography, view, privacy, usability, site development and utilities
 - b. Building (improvement) primary features such as quality, condition and size; secondary features such as decks, porches, patios and fireplaces; and outbuildings such as barns, shops, storage buildings and sheds
2. Gather and record sales data
3. Analyze the market utilizing the sales data
4. Set that year's valuation rates (calibrate rates) based on the sales analysis
 - a. site value
 - b. \$ per acre
 - c. \$ per waterfront front foot
 - d. \$ per Square Foot or other unit of measure
 - e. Other similar rates
5. The final step is to determine the assessed values for this year by applying the new rates to the data we have on each property in a uniform manner.

This is a summary overview of the process. We are available to answer any questions you may have.

(Keep in mind that an increase in value does not necessarily mean an increase in taxes.)