
1) Does your city have an agreement with the county regarding the sharing of the costs of reappraisal of property within the city limits?

Answer	%	Count
Yes	50.00%	3
No	50.00%	3
Total	100%	6

2) Does this agreement outline services to be provided the city by the county tax assessor?

Answer	%	Count
Yes	50.00%	1
No	50.00%	1
Total	100%	2

3) What services are provided?

The same services provided to the County

I am not sure if the agreement is formal and annually updated, and have not gone back to look. Annually, the assessor prints and mails the bills. We pay them a copy fee and pay the postage. Annually, the assessor does personal property tax audits and we pay them based on our personal property as compared to the total county personal property. Every four years the assessor provides a reappraisal and works with the City and the State to determine the Certified Tax Rate. We pay the County on a pro-rata basis of the City parcel count as compared to the full County parcel rate.

Reappraisal services in year of reappraisal

4) How is the proportional cost of the reappraisal services determined?

City Share of Local Reappraisal Costs = [(County Reappraisal Division Expenditures minus Personal Property Audit Services) X (City parcel count divided by Countywide parcel count)] X 50% City Share of Personalty Audit Costs = Personal Property Audit Services expense X (City Personal Property Assessed Value divided by Countywide Personal Property Assessed Value) X (City Tax Rate divided Combined City and County Tax Rate)

See above

Population

5) How is the cost calculated in non-reappraisal years as well as in the years of reappraisal?

Same as above

We have the option to pay an estimate annually and true-up in the reappraisal year, or pay lump sum. Our City pays lump sum.

N/A - No charges in non-reappraisal years.