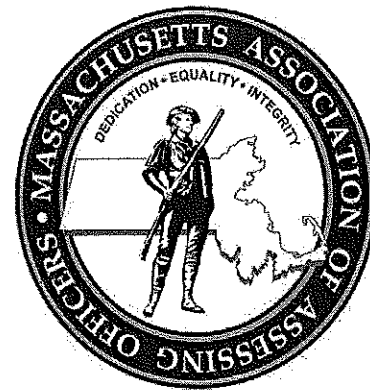


The Role Assessors Play



The assessors play a vital role in the financial issues in every city and town.

- The generation of revenue for all municipalities begins in the assessors' office.
- The primary role of the assessor is to value all property within the boundaries of their jurisdiction.
 - It is incumbent on the assessors to track sales in order to determine the trends of the market and advise the local administration of the potential impact on the budget process.
- The assessor is the person that provides the necessary information and projections that are needed for communities to develop a budget to provide essential services.
- The elected or appointed assessors are required to annually determine the full and fair cash value (100% of fair market value) of all property, real and personal.

Checks and balances

- DOR oversight - Every three years the Department of Revenue is charged with reviewing the assessment practices of each community and determining that all properties are equitably assessed.
- On an annual basis Assessors in all communities must provide a sales/ ratio analysis to the Bureau of Local Assessment as part of the tax rate approval process - essentially revaluing properties on an annual basis.

Advocating for fairness

MAAO advocates to ensure the tax assessment system and the laws that govern it are fair. When tax laws are passed or debated it is our primary concern that there is equality and fairness.

The assessors are required to distribute the tax burden equitably under the current statutes. It is that dedication to fairness that is the driving force in establishing the values that are used to generate the tax bill.

Assessors do not determine or modify the total tax dollars to be collected. That is a function of the local governing body. The local authorities are dependent on accurate data and information provided by the assessor in order to create the annual budget

Critical to the community

Communities are facing tight budgets and increasing concern of the level of state aid. The role of the assessor in accurately and fairly assessing property values in a community is critical so that municipal leaders can shape a tax rate and budget that provides essential services.