

## Property Tax Flow Chart

<b>Taxing Authorities</b>	<b>The Assessor's Office</b>	<b>The Treasurer's Office</b>
<p><b>MAKE OR UPHOLD THE TAX LAWS that govern Levies and Tax Rates.</b></p>	<p><b>DETERMINES THE FAIR MARKET VALUE of Real and Personal Property.</b></p>	<p><b>SENDS TAX NOTICES AND COLLECTS TAXES from Property Owners.</b></p>
<p><b>These taxing authorities include</b></p> <ul style="list-style-type: none"> <li>• State Legislature</li> <li>• Department of Revenue</li> <li>• Local Government                             <ul style="list-style-type: none"> <li>• County, Cities and Towns</li> <li>• Local Taxing Districts                                     <ul style="list-style-type: none"> <li>• Cemeteries</li> <li>• Fire Districts</li> <li>• Libraries</li> <li>• Medic One</li> <li>• Ports</li> <li>• Roads</li> <li>• Schools</li> <li>• P.U.D.</li> </ul> </li> </ul> </li> </ul> <p>Local Taxing Districts submit certified budgets to the county commissioners with a request to levy taxes for upcoming tax year.</p>	<p><b>The Assessor's staff: Including Appraisers and Service Representatives</b></p> <ul style="list-style-type: none"> <li>• Physically inspects all properties once every six years.</li> <li>• Determination of market value.</li> <li>• Sends out valuation notices.</li> <li>• Assists qualified property owners in enrolling in appropriate exemption or special use programs.</li> <li>• Responds to appeals and makes adjustments as warranted.</li> <li>• Ensures budgets of the taxing districts comply with state legal requirements.</li> <li>• Calculates the Levy Rate.</li> <li>• Creates and certifies the tax roll.</li> </ul>	<p><b>The Treasurer's staff</b></p> <ul style="list-style-type: none"> <li>• Works with Assessor to calculate taxes.</li> <li>• Sends tax notices to property owners.</li> <li>• Determines appropriate distribution relative to each tax collected.</li> <li>• Collects the property taxes from taxpayers and distributes to the various state, school, county, city and district funds as levied.</li> <li>• Recalculates any taxes adjusted for current and prior year taxes due to Board of Equalization appeals, senior exemptions, etc.</li> <li>• Refunds overpayments, administers unclaimed property related to tax payments.</li> <li>• Administers and collects the real estate excise tax on conveyance of real property.</li> </ul>