

Property Tax Flow Chart

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