

## The Assessment Report

February 12, 2018

The first thing you learn in assessment not everyone is going to be happy. In order to make everyone happy you would have to eliminate all taxes. Then they could complain about the police car that doesn't come or the fire truck that doesn't arrive on time.

My job does not require happiness only fairness for all the citizens. Similar properties should be treated the same. This is what I did for 8 small towns in Ford County. **Since there were not enough valid sales in these towns, I put a formula together for this area.** I divided the total assessment by the square footage and got the assessment per square foot. I ranked the assessments per square foot from high to low. I removed the high and the low and used the median for the base assessment footage. I multiplied the square footage of the house by the base assessment footage. I then put the assessment on the building in the computer. I left the small lot value in the computer.

It is not unusual to have complaints. It is their right to complain about a change in assessment, if they choose to do so. The change should not be made simply because they do not want to pay taxes. Sale chasing is illegal and not a basis for assessment.

Out of all of the changes I made there was 103 complaints. To have that many complaints is NOT unusual in the real world. To have a small multiplier, is also not that unusual either. In fact this shows 1.0168% which the total assessment is multiplied by- needs to be raised .0168 to bring it to 33 1/3. I quote: The percentage to be ADDED to the aggregate assessment of locally assessed property in the county for the year 2017 in 1.68%.

My office has given the Board of Review all the complaints, property record cards, and any information I had to share in order for them to make an independent decision. There is not supposed to be any undue influence, before, during, and after The Board Of Review by any party with a special interest. During the hearings, any assessor and myself is allowed in the hearings to testify as to how the assessments were made. I also act as the clerk of the board.

Respectfully Submitted



Patricia Langland