THE PROPERTY ASSESSMENT CYCLE

SCHOOLS

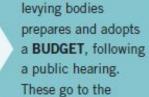
Boards of Education

CITIES

City Councils

COUNTY

Boards of Supervisors



Each of these tax

TOWNSHIPS

Township Trustees

OTHER ENTITIES

Miscellaneous

The ASSESSOR lists and values all taxable property in the jurisdiction and prepares

ASSESSMENT BOOKS

and delivers them to the



COUNTY AUDITOR.

who determines each taxpayer's share of the total budget by applying the rollback percentages to each property class as determined by the Director of Revenue, and any exemptions. This is delivered to the

INDIVIDUAL ASSESSMENT STATEMENTS

and delivers them by April 1 to



COUNTY TREASURER,

who prepares individual tax statements and delivers them to

TAXPAYERS

who pay their taxes to the

