

THE MASS APPRAISAL PROCESS

Mass Appraisal is the process of valuing a universe of properties as of a given date, in a uniform order, utilizing standard methodology, employing a common reference for data, and allowing for statistical testing.

Tools used for the Mass Appraisal process are: property record cards consisting of map numbers, site addresses, lot and acreage sizes, description of the improvements, age, size, quality, record of ownership, deed information. Also, tax parcel maps reflecting recent parcel partitions or changes due to resurveying.

Pricing schedules consist of: property class of construction (grade), replacement costs for different types of dwellings, prices for porches, wood decks, extra baths, fireplaces, outbuildings, and age depreciation. Similar schedules for commercial, industrial, apartment and special purpose buildings are included.

WAMPLER-EANES has adopted the following steps in the Mass Appraisal process to insure a quality revaluation.

- Establish a field office
- Initial inspection of parcels sold within the last year. This process is usually started at least 1 year before the completion of the reassessment. This step indicates how current assessments compare to market value.
- Print all property record cards in the county for inspection.
- Obtain a duplicate copy of the counties tax parcel file. No data or values can be entered until this step is completed. This file will only be accessed by reassessment and only authorized county employees for updating of legal data such as names, addresses, legal description, etc. The county will take over maintenance of this file at the completion of the reassessment.
- Develop the cost schedules for residential, commercial, and industrial properties. WAMPLER-EANES utilizes the *Marshall and Swift* cost tables for commercial values. The cost tables are modified to the locality under revaluation by using local sales.
- The data collectors/appraisers will visit property, verify the improvement descriptions, measure all dwellings and support structures, photograph the dwelling if so contacted by the County or City, determine the quality (grade of the dwelling), apply the appropriate physical or other form of depreciation to the improvements based on the observed condition of the property. Valuation of the land by the collector/appraiser will be determined from comparable sales. Land values will be determined from comparable land sales. The appraiser will determine in each rural neighborhood a base building site value

and adjust the site (+/-) for location, view, access, topography, etc. Excess or residual land will be valued on a per acre basis. Size, location, access, topography, etc. will determine this rate. This value is the residual land value after the home site. During the field inspection phase, neighborhoods will be delineated. The county will be divided into larger rural neighborhoods, sometimes by natural boundaries or voting districts, etc. These are marked on the main map. The appraisers will break down the larger neighborhoods into smaller neighborhoods, as the market area so determines. This is compiled on a map by map basis. Therefore, the neighborhood delineation is an ongoing process throughout the entire project until the last maps are worked.

- After field inspections for a map are completed, all necessary changes are made to the reassessment data file. In the case of a data conversion to a new assessment software package, typically, all data must be entered since no data will be in the file. This includes building sketches for main structures or dwellings, all outbuilding information, land valuation and notes. This type of project will typically increase labor for data entry by a factor of three or more.
- After data is entered for an entire tax map, it is reprinted and the output is matched against the input record to ensure accuracy of data entry.
- Once a neighborhood or group of similar neighborhoods had been field inspected, keyed into the data file and proofed, a review of values can begin. This process will utilize more recent sale data as it becomes available. Typically, transfer data is available on monthly basis throughout the entire process. At this point, calibrations to the cost factors in the assessment software can be made to reflect market value. This may include neighborhood market adjustment factors, depreciation or blanket site and acreage changes.
- When all valuation review is completed, assessment notices for each parcel will be generated and mailed to the owner of record using the most recent available address data. The notice will show the legal description of the parcel, the parcel number, separate values for land, building and total as well as previous assessments. Informal hearing dates and times will be listed on the notice as well as contact information for general questions or to schedule a hearing with the contractor.
- After the hearings are completed, a review is made to determine what changes shall be made, follow up notices are generated and mailed.
- The reassessment book is filed and the reassessment is officially complete.