

PERSONAL PROPERTY ASSESSMENT DEADLINE

Soon it will be 2005! Every year the reporting of Personal Property & Commercial Personal Property is the legal responsibility of every Washington County property owner. All personal property in the taxpayers' possession needs to be reported between January 1st and May 31st to avoid a 10% late penalty.

Property that is assessable:

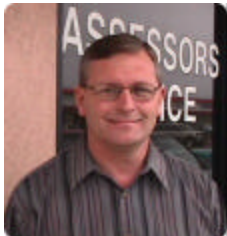
Cars, pickups, SUVs, motorcycles, 4-wheelers, utility trailers, horse trailers, stock trailers, camping trailers, travel trailers, motor homes, farm tractors & equipment, heavy trucks, truck trailers, heavy equipment (bulldozers, caterpillar, etc.), watercraft such as: boats, boat motors, jet skis, canoes, watercraft trailers, airplanes, and livestock.

Commercial Personal Property assessments have the same deadline dates as Personal Property. Preprinted forms will be sent to businesses that have previously assessed in Washington County. All new business owners need to come by our Fayetteville office and fill out a 2005 form. This is for businesses that were opened between June 1, 2004 and May 31, 2005. Businesses are required to assess furniture, fixtures, machinery, equipment, inventory, and vehicles titled in the company name.

If you have any questions concerning Personal Property contact us at (479) 444-1520 or Commercial Personal Property at (479) 444-1641. You may also visit our website at www.co.washington.ar.us.

BY: DOROTHY FARMER

FAMILIAR FACE



Terry Stamps has been with the Washington County Assessor's Office since September, 1996. He started as the first full-time commercial personal deputy assessor and worked in that department until he

took the Branch Manager position in our Spring-

dale Office in January 2003. Terry has always been a friendly face to customers when they arrive in the office and he knows many of them from working retail and living in the Springdale area for the last 33 years. He attended college at the University of Arkansas where he earned a degree in Business Education.

Terry was originally born in Wichita, Kansas, but was raised in Bossier City, Louisiana. He moved to Washington County in 1971. He has been married to his wife, Trish, for 22 years. Together they have raised 3 lovely daughters. He is an active member of the Sonora Baptist Church and often enjoys camping and trips to Branson with his family.

Terry's years of experience with the Assessor's Office and his friendly and eager attitude have made him a valuable employee to work with and know.

NEW FACE

April Lehman started working as a temporary employee in the Washington County Assessor's Office in April, 2004. April became a full time employee in July, 2004. She is responsible for assessing personal property for our customers in person and by telephone. Currently, she is making sure all aircraft located in Washington County are assessed accurately.

April has a one-year-old son, Abel. She spends her free time with him. Don't be surprised if you run into her on the weekends. She has a part time job as a hostess in a local restaurant.

BY: MISTI KINNEY

INTERESTING FACT

Since the 1830's, Hot Springs National Park has bathed notables as diverse as Franklin D. Roosevelt, Babe Ruth, and Al Capone. The park is entirely surrounded by the city of Hot Springs which is the boyhood home of President Bill Clinton.

BY: STEPHANIE CRUM

"Thanks for all the assistance in putting this newsletter together. Particularly: William Stephenson's editing, Dan Cypert's photography, and Cindy Stricker for the layout."



Washington County Assessor's Office

"Our mission is to serve Washington County taxpayers by fairly assessing property values, maintaining equity, providing information, and assisting our customers in every capacity within the law."

ASSESSMENT NEWS

QUARTERLY EDITION

DECEMBER 1, 2004



FROM THE ASSESSOR

Lee Ann Kizzar

I can hardly believe that my first term as Assessor for Washington County is nearly finished. Many changes have taken place over the past two years. It is difficult to look back and try to decide which ones were most important.

One of the more obvious changes has been the remodeling and acquisition of space previously occupied by the County Judge. Beginning in January, the new space will house the Commercial Personal Property Division. There will be a separate door to provide easy access to business owners. No longer will they have to wait in line at the Personal Property counter only to be told they need to see someone in the Commercial Division. This should provide the added benefit of improving the efficiency at the Personal Property counter which we now call the Vehicle Division.

As I prepare to start a second term as your assessor, I am continually trying to think of new ways to serve you better. If you have a comment or suggestion, please call the office, or e-mail me at lkizzar@co.washington.ar.us.

2004 REAPPRAISAL FACTS & FIGURES

Every three years the Assessor's office is mandated by the State to conduct a countywide reappraisal. These newly appraised values are required to be within 10 percent of market value. The total value of all real estate in Washington County after the last reappraisal is just under 9 billion dollars. Ten years ago that total was 3.1 billion dollars. This is evidence of a tremendous growth in the real estate market of Washington County.

Our office mailed approximately 80,000 reevaluation notices to our taxpayers after the last reappraisal. If a taxpayer disagrees with the new value, they can go through an appeal process. The first step of the appeal process is called the informal hearing. This occurs when the taxpayer calls the county and/or reappraisal contractor to discuss their concerns with the new value. The county or contractor's appraisal staff will discuss comparable sales to the property in question and may at times go and re-inspect the property. If the taxpayer is not satisfied with the results of the informal hearing, they can appeal that decision to the Equalization Board (EQ Board). The EQ Board is comprised of five members, all Washington County residents that represent different entities of the county and their function is to maintain equity in values. The taxpayer presents his case to the EQ Board, and the Assessor's representative defends the values placed on the property. The EQ board makes a decision based on the facts brought forward by all parties involved.

If the taxpayer is not satisfied with the EQ Board's decision, the next step is an appeal to County Court. This is basically the same process as the EQ Board, but instead of the parties discussing the case before the EQ Board, they discuss it in front of the County Judge and he, alone, makes the decision. The taxpayer can appeal this decision by the County Judge to the Circuit Court. This appeal process takes a very formal courtroom setting and attorneys for both sides are brought into the picture. The last appeal available to taxpayers is the Arkansas Supreme Court.

Of the 80,000 notices sent, there were approximately 3,000 informal hearings held.

From that, only 118 EQ Board hearings were necessary. Those hearings dealt with 546 pieces of property (some taxpayers or their representatives appealed more than one piece of property). That number of parcels is only about six-tenths of 1% of the total parcel count in the County. After the EQ Board made their decisions, 27 appeals were made to County Court involving 37 pieces of property. The County Judge has made rulings on all 27 appeals and as of the date of this article only one appeal has been made to Circuit Court or beyond.

There were 3,000 informal hearings; 90% residential properties, 10% commercial properties. However only 40% of the EQ Board's 118 hearings were residential in nature; and 60% were commercial properties. This flip-flop trend continued with the County Court hearings. Only 25% of the 27 County Court hearings were residential properties; 75% were commercial properties.

The 2004 reappraisal went smoothly considering the large number of notices that were mailed to taxpayers. This can be attributed to the professional manner with which the Washington County Assessor, her staff, and the appraisal contractor (Arkansas CAMA Technology) treated the taxpayers, our customers, in Washington County. *BY: DAN CYPERT*

FIELD CHECKS

In order to fairly assess a property or business, we exercise part of the Arkansas Statute 26-26-910: "...For the purpose of enabling the assessor to determine just and equitable values of a property, he is authorized, and it shall be his duty, to enter upon and make such personal inspection thereof as he shall deem necessary..."

Mike McCue is our senior appraiser and is responsible for the field audits/checks of property. The field check is the most accurate method of placing a value on a property. Whether Mike is calculating the square footage of a freshly paved parking lot, or confirming the addresses of new subdivision lots, the most important aspect of his job is accuracy. We are only human and can make errors, so occasionally a new house will be put on the wrong parcel, or unit of land. In order to keep our records true, the appraisers must go to the site and investigate.

In the personal property department, field checks include evaluating any and all commercial or general service businesses. Barbara Ryan does many of these audits. Random audits, comparing businesses in the same area, or accounting for all of the items that are used to run a business (i.e. computers, printers, desks, etc.) often fills her day.

Throughout their years of service to Washington County, Barbara and Mike fulfill the duty of Arkansas Statute 26-23-202: "...to review the reassessments and methodology used in determining the value of their properties and that of comparable properties...to require government officials or others responsible for the valuation of property to review and correct any measurement error to the nearest foot, clerical error, or other technical error which occurred in the valuation of their properties..."

Field checks are one of the significant factors that govern how fairly the Washington County Assessor's Office assesses values.

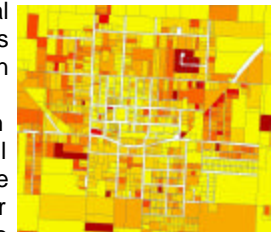
BY: SANDY JONES

USING GEOGRAPHIC INFORMATION SYSTEMS (GIS) FOR ASSESSMENT

Soon the paper maps in our office will be replaced with digital maps; also known as Geographic Information Systems or G.I.S.

Once we finish putting all parcel boundary lines in the system we will no longer be adding new parcels to our paper maps. This will make it easier for the public as well as the employees of the Assessor's office to obtain parcel information.

Also the updated aerial photography will be able to depict new boundary lines more accurately. This new system will be very beneficial for everyone.



BY: LAURA BROTHERS