PROPERTY ASSESSMENT

AND

TAX FLOW CHART

ASSESSOR

Lists and values all taxable property in jurisdiction, prepares

Assessment Books

And delivers to

Individual Assessment Roll and delivers by April 15th to

COUNTY

Board of Supervisors

SCHOOL

Boards of Education

CITIES

City Councils

TOWNSHIPS

Township Trustees

Each of these tax levying bodies prepares, and after public hearing, adopts a **BUDGET** to provide necessary services. These go to the

COUNTY AUDITOR

Who converts the valuations from the Assessor's books by applying the "roll back" percentages as determined for the various classes of property by the Director of Revenue and Finance and the budgets, less exemptions, to determine a tax levy; prepares a tax list showing each taxpayer's share of the total, and delivers to the

COUNTY TREASURER

Who prepares individual tax statements and delivers them to the

TAXPAYER