

PROPERTY OWNERSHIP MAPPING

To assess real estate correctly, the assessor must have complete maps of all property in the jurisdiction, updated regularly to show changes in parcel boundaries or other physical characteristics.

Tax maps are an essential tool in the development and maintenance of an equitable assessment system. They are indispensable in inventorying all properties in the county and assuring their inclusion on the tax roll. They are essential for the location and identification of properties to be assessed, and are a requisite for determination of dimensions and area necessary in calculating land valuations.

A tax map, as defined in *The Glossary for Property Appraisal and Assessment*, is "A scale map displaying property ownership boundaries and showing the dimensions of each parcel with related identifiers, survey lines and easements."

MAINTENANCE/UPDATING PROCEDURES

The cartographer is responsible for obtaining copies of all vesting instruments, newly recorded subdivisions or re-subdivision of existing subdivisions, all local surveys, all new right-of-ways, acquisition plans and changes of right-of-ways for all federal, state, county and city roads and all new right-of-ways of major transmission lines, etc. during the updating period. When new photography becomes available, additional or new planimetric features should be added to maps along with checking for accuracy of lines.

The majority of the deeds recorded in the county probate office will be name changes only and may not require services of the county cartographer or changes to the ownership map. It does require preparation of the property change form and entries being posted to the map register and changes to the property record cards, and assessments. The county map clerk can handle this administrative work, but the cartographer will be held responsible for work performed.

The following is a tax year timetable that corresponds with the date on your deed, signed, and the year in which the deed will be processed.

Example: If your deed is signed on October 31, 2011, it will be worked for the 2013 tax year. This tax notice will be mailed to you on October 1, 2013. The tax notice for the tax year 2012 will be sent to the previous owner.

If you would like the 2012 notice, you must come in and request a change of address sent in care of you.

TAX YEAR TIMETABLE

TAX YEAR	CALENDAR YEAR		
2005	10-1-03	THRU	9-30-04
2006	10-1-04	THRU	9-30-05
2007	10-1-05	THRU	9-30-06
2008	10-1-06	THRU	9-30-07
2009	10-1-07	THRU	9-30-08
2010	10-1-08	THRU	9-30-09
2011	10-1-09	THRU	9-30-10
2012	10-1-10	THRU	9-30-11
2013	10-1-11	THRU	9-30-12
2014	10-1-12	THRU	9-30-13
2015	10-1-13	THRU	9-30-14

Uniform Parcel Numbering System

The parcel numbering system shall contain seven sets of numbers, each set designed to locate the parcel geographically as well as by ownership map sheet. The numbering system identifies the county, township, area, section, quarter section and/or block in which the parcel is located. The system is completely numerical rather than alphanumeric to facilitate data processing. It is also designed as a system for numbering the ownership map. The description of the seven sets of numbers is as follows:

UNIFORM PARCEL NUMBER

THE PARCEL NUMBERING SYSTEM CONTAINS SEVEN SETS OF NUMBERS.

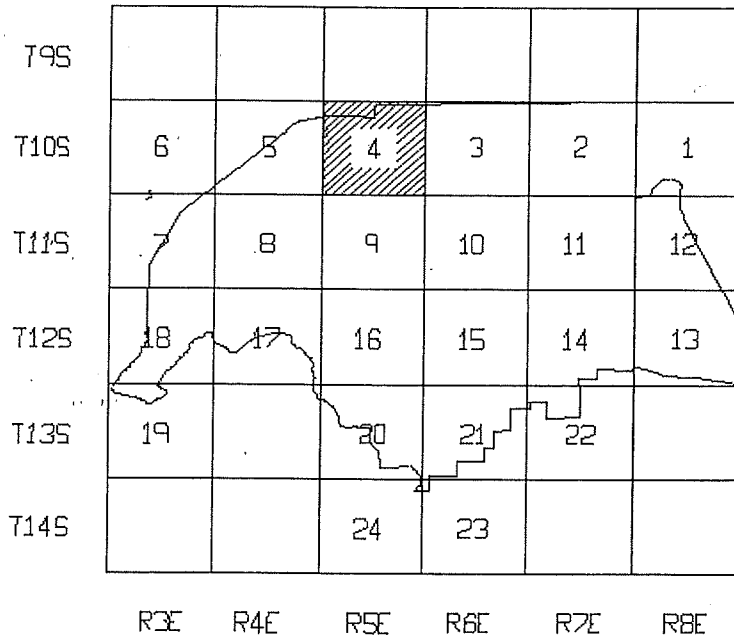
1	2	3	4	5	6	7
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|---------------------------|---------|
| 1. COUNTY NUMBER | 2 DIGIT |
| 2. TOWNSHIP NUMBER | 2 DIGIT |
| 3. AREA NUMBER | 2 DIGIT |
| 4. SECTION NUMBER | 2 DIGIT |
| 5. QUARTER SECTION NUMBER | 1 DIGIT |
| 6. MAP BLOCK NUMBER | 3 DIGIT |
| 7. PARCEL NUMBER | 6 DIGIT |

EXAMPLE

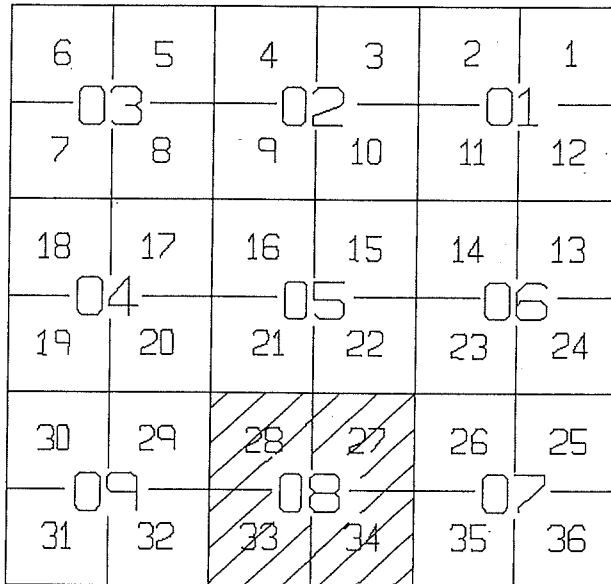
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COUNTY LOCATOR



TOWNSHIP LOCATOR

INDEX TO 1" = 400' & 1" = 200' MAPPING



2	1
3	4

10 - 3 = 6	11 - 3 = 7	12 - 3 = 18	13 - 3 = 19	14 - 5 = 24
10 - 4 = 5	11 - 4 = 8	12 - 4 = 17	13 - 5 = 20	14 - 6 = 23
10 - 5 = 4	11 - 5 = 9	12 - 5 = 16	13 - 6 = 21	
10 - 6 = 3	11 - 6 = 10	12 - 6 = 15	13 - 7 = 22	
10 - 7 = 2	11 - 7 = 11	12 - 7 = 14		
10 - 8 = 1	11 - 8 = 12	12 - 8 = 13		