

July 31, 2024

**V&V Assessing LLC**  
**Written Procedures**

The assessing department is determined to provide accurate assessed and taxable values throughout the local municipalities in which V&V Assessing staff. It is our mission to all to report errorless information regarding all property and improvements within the City or Township.

Each year our department will reinspect 20% of all real property, this inspection consists of a property visit. In the visitation we bring our most current record card and verify the sketch on file to the real property. If we do not have a sketch one file, we create one at that time. We verify exterior dimensions on the improvements and photograph each improvement to keep records current and up to date.

If an inspection is refused, we take a roadside photograph and use the tools available through GIS software to be as accurate as permitted.

Each year as construction is finished and finalized, we conduct a construction review. Active sites are reviewed, photographed, and given a partial completion on the assessment roll applicable to Tax Day (December 31<sup>st</sup>) of that year.

Finished construction is inspected fully and added to the assessment roll.

New construction is put into our system with a 10-step process to ensure quality and correctness. These steps consist of,

1. Verify property address & Owner's address.
2. Check for Principal Residents Exemption, sending forms if needed.
3. Verify the property class and parcel status.
4. Enter residential building details.
5. Enter land improvement data.
6. Verify entered details and flag parcel for future viewing in needed.
7. Verify adjustments which includes entering calculation details if needed to new and additions, loss and losses.
8. Upload photos and mark parcel as inspection under activity tab.
9. Update assessor's status in the permit tab.
10. Enter a reason change for parcel, utilizing CAMA Data Standards.

Exempt properties are required to apply by filing an exemption application and produce all proper documentation for exempt status. Properties are reviewed by street inspection and photographed to verify the use of the property.

Commercial and Industrial Properties are inspected in tandem with the department's inspection review each year, incorporating notations for personal property both new and existing to the applicable parcel.

Agricultural Properties are inspected as needed by the municipality. Each year the agriculture land will be viewed for production and noted if fallow. Upon the second fallow year steps set forth in the State Tax Commission, will be activated by the department to change the parcel classification.