How Property Tax Appraisal Data is Obtained

The Jefferson County Assessor's Office is responsible for identifying, listing, and valuing all taxable real and personal property in the county and administering various property tax exemptions and programs. Our office is committed to providing accurate and transparent assessments of all properties, and serving the public with integrity, professionalism, and courtesy.

We adhere to the following principles of transparency:

- Accountability: The Assessor's Office is accountable to the public for its actions and decisions, and strives to demonstrate its value and impact to the community.
- Trust: The Assessor's Office builds trust with the public by being honest, respectful, and responsive, and by honoring its promises and obligations.
- Engagement: The Assessor's Office engages with the public and other stakeholders by listening to their needs and expectations, providing opportunities for participation and feedback, and collaborating on solutions and improvements.
- Innovation: The County Assessor's Office embraces innovation by seeking new and better ways to collect, produce, and share information and data, and by leveraging technology and best practices to enhance its transparency and efficiency.

In our efforts to improve transparency, the following is a detailed description of how property tax appraisal data is obtained.

1. Building Permits & Plans

For new construction, the Assessor's Office receives a copy of the building permit from the Planning, Zoning & Building Department.

Once construction is complete and before an on-site appraisal is made of the property, an appraiser will call the owner to obtain permission to physically measure the exterior of the structure for a linear measurement.

- It is in the owner's best interest to allow the appraiser to conduct a physical measurement of the exterior of the structure to ensure accuracy and to verify construction attributes. Building plan dimensions often vary from the actual structure dimensions.
- All structures are measured from the exterior to get a footprint measurement. Property tax appraisal includes the entire footprint measured from the exterior, not just the actual living space inside.

New commercial and residential structures are added to the subsequent tax roll, as an occupancy, based on the number of days the building was occupied after January 1 of the current year. The value and taxes are then prorated based upon the occupancy date.

2. Field Inspections

Idaho Administrative Property Tax Rule 314 requires the Assessor to conduct a field inspection of all properties in the county each year over a five-year cycle. This means that 20 percent of properties are physically inspected each year.

This inspection includes an observation of the attributes of all structures which significantly contribute to the property value, the visible land amenities, and a notation of any other factors which may influence the market value of any improvements.

If there is a change in the property (e.g., a sale, addition of a new structure, change in property lines) a physical inspection is required, even if it is out of the five-year cycle.

State-certified property tax appraisers work in teams, in marked county vehicles, while conducting field inspections. Appraisers carry county-issued name badges.

Field inspections require photographs to be taken of any structures and land.

Most field inspections are done from the public right-of-way, but some properties require the appraiser to go onto the property to accurately appraise a structure or to get a better visual of the use of the land.

Recently updated office policy requires the appraiser to receive permission from the property owner before walking or driving around a property.

- If the property owner is not home, a door hanger will be left on the front door of the residence, asking to set up a time to come back and do a more in-depth inspection. Phone and email may also be used to contact the property owner.
- Property owners can also request an interior inspection of a structure, if there are concerns about the valuation and/or damage/condition issues that may affect the valuation.
- If there is a failed attempt to contact the owner or permission is denied, valuations will be based on the best information available. Typically, this could include prior inspections, last known sales information, and aerial imagery of the property.

3. Aerial Data

Aerial imagery is the use of high-resolution images captured from the air to assess the value and features of properties. Aerial imagery can help property appraisers to:

- Conduct remote inspections and valuations of properties that are inaccessible.
- See the entire parcel and its surroundings from different angles and perspectives.
- Identify changes and improvements in properties over time by comparing historical and current images.
- Measure the height, area, and distance of buildings and structures accurately.

Currently, Jefferson County contracts for aerial imagery with a private company that provides imagery for many government and private sector entities in our area. Imagery is obtained through the use of fixed-wing aircraft (not a drone) equipped with state-of-the-art cameras that can capture high-resolution imagery from higher altitudes.

The Assessor's Office, in cooperation with our contractor, is committed to protecting the privacy of county residents. Some of the ways we maintain privacy with aerial imagery are:

- We comply with all applicable laws and regulations regarding the collection, use, and disclosure of aerial imagery and personal information.
- We follow industry best practices and standards for data security and encryption.
- We do not capture or store any personally identifiable information from aerial imagery, such as faces, license plates, or street addresses.

For more information you can visit https://www.eagleview.com/industry/government/