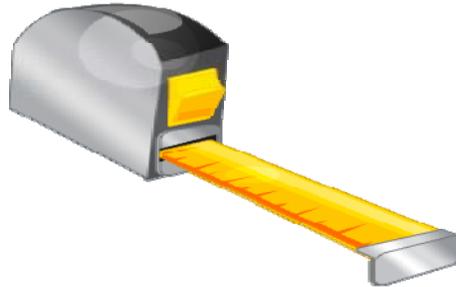


State Tax Commission February 19, 2010 Tip
Topic: Annual Inspection of Property, Part II



Dear STaCy,

I have heard various interpretations as to what "Annual Inspections" entails. I have heard that this means a simple "Drive-by Review", or simply taking new photos, or physically interviewing the owner & re-measuring all structures, or just following up on building permits & revisiting recently sold properties. I want to be in compliance with the Commission's Directives and retain my Certification, so do any or all of these approaches satisfy the State Directive?

Sincerely,
Mr. Ronald Getitrite

Dear Mr. Getitrite,

Great follow up question to the release of the Commission's February 9, 2010 memorandum which encouraged assessors to complete a 20% annual inspection of property.

While there is not an official definition of "Annual Inspections" the Commission continues to "encourage" assessors to utilize a combination of physical methods to accurately inspect properties on an annual basis. Acceptable inspection methods include, but are not limited to, taking new photographs of parcels, re-measuring of structures, gaining permission to enter the property that is being inspected and interviewing the property owner. An annual inspection should also include physically inspecting properties in which a building permit had been issued. A simple "Drive-by-Review" would not be included as an acceptable part of an annual inspection as it would not include any actual physical inspection of a property.

Please keep in mind that the "goal" of the annual inspection is to accurately record property information to all parcels within a local unit on a regular basis.

Sincerely,
STaCy