

TO: THE HONORABLE TOWN COUNCIL
FROM: PATRICIA A SUNDERLAND, FINANCE DIRECTOR
SUBJECT: FINAL CERTIFICATION FY 2019-2020 PROPERTY TAX LEVY PROGRAM
DATE: JUNE 20, 2019
CC: ROBERT C. ZARNETSKE, TOWN MANAGER
JEA-PAUL BOUCHARD, TOWN ASSESSOR

For the Town Council's information, I am providing the attached documentation relative to the Town Assessor's FY 2019-2020 Certified Property Tax Roll.

The Town operates with two distinct tax bases and two different tax rates:

Motor Vehicle Excise Tax

Motor vehicle values are assessed at a rate of \$18.71 per thousand dollars of assessed value. This rate has been frozen by the State since FY 1998. In addition to freezing the tax rate, the State instituted a program to phase-out the taxation of motor vehicles over a ten-year period, by replacing the loss of motor vehicle tax income with State revenue. This program was restructured in FY 2010-2011, whereby State reimbursement was limited to a maximum of \$500 per vehicle. As a result of this action, State reimbursement under this program has been reduced from \$1.87 million in FY 2009-2010 to a projected \$667,813 in FY 2019-2020.

The Motor Vehicle Tax Roll is projected to generate approximately \$3,157,922 in excise tax income in the 2019-2020 fiscal year. This estimate, utilizing the 2008 frozen rate of \$18.71, assumes certification of a taxable motor vehicle assessment roll of \$168,826,026 in FY 2019-2020; a decrease of \$6,352,159 from the prior year. The Town Council's Adopted FY 2019-2020 General Fund Budget provides a \$3,000 per vehicle value exemption, the same amount used for the past eight years.

As the Town Council is aware, the Governor's FY 2017-2018 Recommended State Budget proposed changing the assessment criteria for determining vehicle value prior to calculating the motor vehicle excise tax beginning in the 2017-2018 fiscal year. It is important to note that implementation of any General Assembly legislative amendments to the current motor vehicle taxable value statute will require the restructuring of the Motor Vehicle Excise Tax Program. The budget article proposes to reduce assessment values from 100% of National Automobile Dealers Association (NADA) clean retail value to 70% - similar to the approach used by the State of Connecticut. The proposal does not change municipal vehicle exemption amounts or tax rates.

The Governor's FY 2019-2020 Recommended State Budget proposed changes state (1) the excise tax shall not exceed 87.5% of the clean retail value, (2) an exemption of \$2,800 or the exemption in effect in fiscal year 2017, and (3) the tax rate in effect for fiscal year 2017 and shall not exceed the rate of \$40.00. **The currently enacted State Law calls for (1) the excise tax shall not to exceed 85% of the clean retail value, (2) an exemption of \$3,000, and (3) the tax rate shall not exceed the rate of \$35.00.** The Town may want to consider holding off on calculating and printing motor vehicle tax bills until the Governor's Budget is enacted.

Real Estate and Personal Property Tax Roll

RIGL §44-5-11.5, enacted in 1997, requires all cities and towns to revalue property on a nine-year schedule, including two statistical updates at three-year intervals. The most recent full revaluation of all real and tangible property in South Kingstown was completed for values as of December 31, 2012 and a statistical update for assessment values as of December 31, 2018 has recently been completed and will be used in calculating the FY 2019-2020 Taxable Property Roll.

The certified taxable property values as of December 31, 2018 is presented below.

Taxable Property List	2016-2017 Taxable Property	2017-2018 Taxable Property	2018-2019 Article 11 Revision	2019-2020 Projected Roll	Increase (Decrease) From Prior Year
Taxable Land /Buildings	\$4,366,074,200	\$4,381,583,800	\$4,424,060,300	\$4,999,471,700	\$575,411,400
Tangible Property	113,800,099	112,676,078	113,421,110	114,091,164	670,054
Total Taxable Property	\$4,479,874,299	\$4,494,259,878	\$4,537,481,410	\$5,113,562,864	\$576,081,454
Less Exemptions	(\$61,210,855)	(\$60,393,721)	(\$59,619,313)	(\$63,902,391)	(\$4,283,078)
Net Taxable Property	\$4,418,663,444	\$4,433,866,157	\$4,477,862,097	\$5,049,660,473	\$571,798,376
Taxable Property Growth - %	5.70%	0.34%	0.99%	12.77%	100.00%
Taxable Property Growth - \$	\$238,178,747	\$15,202,713	\$43,995,940	\$571,798,376	\$571,798,376
Net Motor Vehicles -Roll	\$272,473,680	\$245,263,424	235,352,170	227,716,789	(\$7,635,381)
Less Exemptions	(70,104,119)	(61,014,392)	(60,173,985)	(58,890,763)	1,283,222
Fixed Portion of Tax Roll	\$202,369,561	\$184,249,032	\$175,178,185	\$168,826,026	(\$6,352,159)
Total Taxable Property	\$4,621,033,005	\$4,618,115,189	\$4,653,040,282	\$5,218,486,499	\$565,446,217

FY 2019-2020 Fiscal Year Tax Rate Determination

To support the 2019-2020 fiscal year appropriation, a property tax rate of \$14.45 per thousand dollars of assessed valuation will be necessary, which is \$1.23 less than the current year rate of \$15.68. The school-related tax rate is set at \$10.72 per thousand dollars of assessed value; and the town-related tax rate is \$3.73 per thousand dollars of assessed value. The property tax levy needed to support the Town Council Adopted FY 2019-2020 Budget is \$76,148,651, an increase of \$2,667,040 or 3.63% more than the current year levy.

The chart below documents FY 2019-2020 Property Tax Need by Program Fund:

General Fund By Function	2017-2018 Actual	2018-2019 Adopted	2018-2019 Revised	2018-2019 Projected	2019-2020 Proposed	Difference to Adopted Budget
General Fund	\$16,510,656	\$16,699,365	\$16,699,365	\$16,938,205	\$18,034,604	\$1,335,239
Senior Services Fund	419,793	432,729	432,729	432,729	451,003	18,274
Community Recreation Center Fund	308,911	315,000	315,000	315,000	325,000	10,000
Debt Service Fund - Municipal	550,000	550,000	550,000	550,000	600,000	50,000
Wastewater Fund	4,300	4,300	4,300	4,300	4,300	0
School Fund	52,415,096	53,952,664	53,952,664	53,952,664	54,896,836	944,172
Debt Service Fund - School	543,643	550,000	550,000	550,000	835,000	285,000
Property Tax Need	\$70,752,399	\$72,504,055	\$72,504,055	\$72,742,899	\$75,146,744	\$2,642,689
Doubtful Receivable & Sr Exemptions	980,220	977,553	977,553	977,553	1,001,908	24,355
Total Tax Levy Need	\$71,732,619	\$73,481,608	\$73,481,608	\$73,720,452	\$76,148,652	\$2,667,044

The charts below documents compliance with the State Property Tax Cap, FY 2019-2020 Property Tax Levy and Tax Rate distribution:

Compliance with State Property Tax Cap	Actual FY 2018-2019 Tax Levy	Maximum FY 2019-2020 Tax Levy	Proposed FY 2019-2020 Tax Levy	Amount (Below) Statutory Tax Cap
Property Tax Levy	\$73,489,580	\$76,202,302	\$76,148,651	(\$53,651)
Motor Vehicle Levy	(3,276,854)	(3,158,735)	(3,158,735)	0
Net Levy	\$70,212,726	\$72,989,926	\$72,989,916	(\$53,651)
Increase in Levy	\$2,159,818	\$2,712,722	\$2,659,071	(\$53,651)
Percent Increase	3.03%	4.00%	3.62%	-0.38%
Property Tax Rate	\$15.68	\$14.46	\$14.45	\$0.01

Tax Levy Distribution			
Fiscal Year 2018-2019 Adopted Budget Program	Town	School	Total
Property Tax Need	\$18,001,394	\$54,502,664	\$72,504,058
Overlay & Elderly Abatements	\$260,088	\$787,465	\$1,047,553
Proration and Roll Additions	(17,380)	(52,620)	(70,000)
Tax Levy	\$18,244,102	\$55,237,509	\$73,481,611
Tax Distributions %	24.83%	75.17%	100.00%
Fiscal Year 2019-2020 Town Council Adopted Budget Program			
Property Tax Need	\$19,414,907	\$55,731,836	\$75,146,743
Overlay & Elderly Abatements	\$276,938	\$794,970	\$1,071,908
Proration and Roll Additions	(\$18,085)	(\$51,915)	(\$70,000)
Tax Levy	\$19,673,760	\$56,474,890	\$76,148,651
Increase in Property Tax Levy	\$1,429,659	\$1,237,381	\$2,667,040
Percent of Overlay	25.84%	74.16%	100.00%

Fiscal Year 2019-2020 Proposed Budget Program			
	Town	School	Total
Property Tax Need	\$19,414,907	\$55,731,836	\$75,146,743
Percent of Overlay	25.84%	74.16%	100.00%
Overlay & Elderly Abatements	\$276,938	\$794,970	\$1,071,908
Proration and Roll Additions	(18,085)	(51,915)	(70,000)
Gross Tax Levy	\$19,673,760	\$56,474,890	\$76,148,651
Motor Vehicle Excise Tax	(815,880)	(2,342,041)	(3,157,922)
Net Property Tax Levy	\$18,857,880	\$54,132,849	\$72,990,729
December 2018 Tax Roll			5,049,660,473
Tax Distribution - FY 2020	\$3.73	\$10.72	\$14.45
Tax Distribution - FY 2019	\$3.89	\$11.79	\$15.68
Increase (Decrease)			
Property Tax Rate Increase - \$	(\$0.16)	(\$1.07)	(\$1.22)
Property Tax Rate Increase - %	-4.06%	-9.04%	-7.80%
Increase (Decrease)			
FY 2018-2019 Levy	\$17,430,339	\$52,764,990	\$70,212,725
Property Tax Levy Increase - \$	\$1,427,540	\$1,367,859	\$2,778,004
Property Tax Levy Increase - %	8.19%	2.59%	3.96%

Presented below is a Tax Classification Chart documenting the value of taxes assessed within the various property classes. The residential class will generate approximately 85.4% (84.6% net of abatements) of all taxes levied within the community, while the commercial, industrial and utility classes combined contribute approximately 12.47% of the total tax levy. Excise taxes assessed to motor vehicles will generate the remaining 5.6% of the FY 2019-2020 Tax Levy.

Tax Roll Comparison	FY 2018-2019 December 2016 Taxable Value			FY 2019-2020 December 2017 Taxable Value			
	\$15.68 Tax Rate Levied	% of Tax Roll		\$14.45 Tax Rate Levied	% of Tax Roll	% of Tax Levy	
Residential	\$3,944,310,631	\$61,846,791	84.77%	\$4,456,659,712	\$64,419,151	85.40%	84.60%
Commercial	518,459,064	\$8,129,438	11.14%	576,179,629	8,328,435	11.04%	10.94%
Industrial	29,960,500	\$469,781	0.64%	32,579,900	470,929	0.62%	0.62%
Utilities	44,751,215	\$701,699	0.96%	48,143,623	695,896	0.92%	0.91%
Total Value	\$4,537,481,410	\$71,147,709	96.82%	\$5,113,562,864	\$73,914,411	97.06%	97.06%
Less Exemptions	(\$59,619,313)	(\$943,682)	-1.3%	(\$63,902,391)	(\$923,682)	-1.21%	-1.21%
Flexible Tax Base	\$4,477,862,097	\$70,204,027	96.24%	\$5,049,660,473	\$72,990,729	96.76%	95.85%
Motor Vehicles - \$18.71	\$235,352,170	\$4,403,439	5.06%	\$227,716,789	\$4,260,581	4.36%	5.60%
Less Exemptions	(60,173,985)	(1,125,855)	-1.86%	(58,890,763)	(1,101,846)	-1.45%	-1.45%
Net Motor Vehicles	\$175,178,185	\$3,277,584	3.76%	\$168,826,026	\$3,158,735	3.24%	4.15%
Total Tax Roll/Levy	\$4,653,040,282	\$73,481,611	100.00%	\$5,218,486,499	\$76,149,464	100.00%	100.00%

The value of real estate exempted from property taxation during FY 2019-2020 is summarized below:

Tax Exemption Summary	Real Estate	Motor Vehicle	Total Exempt
Military/Disabled -1155	\$10,041,385	\$853,251	\$10,894,636
Blind	766,505	0	766,505
Conservation	13,345,691	0	13,345,691
FFOS	24,338,005	0	24,338,005
State MV Phase-Out	0	58,037,512	58,037,512
Elderly	15,410,804	0	15,410,804
Total Exempt	\$63,902,390	\$58,890,763	\$122,793,153

For comparison purposes, the chart below summarizes the value of real estate exemptions for FY 2018-2019:

Tax Exemption Summary	Real Estate	Motor Vehicle	Total Exempt
Military/Disabled -1155	\$9,293,749	\$999,648	\$10,293,397
Blind	787,882	0	787,882
Conservation	12,146,498	0	12,146,498
FFOS	22,892,244	0	22,892,249
State MV Phase-Out	0	59,174,337	59,174,337
Elderly	14,498,937	0	14,498,937
Total Exempt	\$59,619,310	\$60,173,985	\$119,793,295

ASSESSORS STATEMENT OF ASSESSED VALUATIONS AND TAX LEVY

2019 Tax Roll

Municipality: South Kingstown, RI

Tax Roll Year: 2019

Assessment Date: 12/31/2018

	Real Primary	Real <Not Used>	Real <Not Used>	Real <Not Used>	Real Frozen	Motor Vehicles	Tangible Personal	Tangible Inventory	Total
EXEMPTIONS - PERSONAL									
54 Veterans	\$6,975,780	\$24,913	\$0	\$0	\$0	\$660,415	\$0	\$0	\$7,661,108
57 Veterans (Widows)	\$2,242,215	\$12,456	\$0	\$0	\$0	\$145,260	\$0	\$0	\$2,399,931
51 Specially Adapted...	\$0	\$0	\$0	\$0	\$0	\$22,094	\$0	\$0	\$22,094
53 Gold Star	\$26,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,159
58 100% Disabled	\$759,862	\$0	\$0	\$0	\$0	\$25,482	\$0	\$0	\$785,344
88 Elderly Tax Credit	\$15,410,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,410,804
70 FFOS Land Exemption	\$24,338,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,338,005
50 Blind	\$766,505	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$766,505
71 Conservation Land...	\$13,184,626	\$161,065	\$0	\$0	\$0	\$0	\$0	\$0	\$13,345,691
P State MV Phase-out	\$0	\$0	\$0	\$0	\$0	\$76,815,169	\$0	\$0	\$76,815,169
H MV Adjustment	\$0	\$0	\$0	\$0	\$0	\$-18,777,657	\$0	\$0	\$-18,777,657
	\$63,703,956	\$198,435	\$0	\$0	\$0	\$58,890,763	\$0	\$0	\$122,793,155

TAX EXEMPT - STATUTE									
40 Soldiers & Sailors MV	\$0	\$0	\$0	\$0	\$0	\$79,974	\$0	\$0	\$79,974
42 ICC MV	\$0	\$0	\$0	\$0	\$0	\$42,110	\$0	\$0	\$42,110
45 Exempt MV	\$0	\$0	\$0	\$0	\$0	\$2,915,797	\$0	\$0	\$2,915,797
70 Cemeteries	\$2,255,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,255,600
71 Charitable	\$9,638,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,638,500
72 Church	\$55,353,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,353,800
73 Ex-Charter	\$24,429,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,429,600
74 Federal	\$23,388,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,388,300
75 Hospital	\$58,553,000	\$0	\$0	\$0	\$0	\$0	\$11,825,000	\$0	\$70,378,000
76 Libraries	\$4,910,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,910,100
78 Municipal	\$71,882,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,882,700
79 School PP	\$89,391,100	\$0	\$0	\$0	\$0	\$0	\$1,890,000	\$0	\$91,281,100
80 State	\$966,848,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$966,848,000
81 Tax Sale	\$1,166,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,166,100
82 Vote of City/Town	\$68,132,400	\$0	\$0	\$0	\$0	\$0	\$55,000	\$0	\$68,187,400
83 Stabilized	\$0	\$0	\$0	\$0	\$0	\$0	\$3,900,000	\$0	\$3,900,000
84 National Passenger...	\$714,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$714,600
TI Tangible Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1376,663,800	\$0	\$0	\$0	\$0	\$3,037,881	\$17,670,000	\$0	1397,371,681

CERTIFICATION - TO BE FILED BY JUNE 15th

The foregoing shows the property valuations and the amount of taxes assessed as of December 31, _____.

The assessment whereof was ordered on the _____ day of _____, _____, and certified, signed and delivered in accordance with law on the _____ day of _____.

Said taxes are due and payable on the _____ day of _____.

Assessor/Chairperson

ASSESSOR'S STATEMENT OF ASSESSED VALUES AND TAX LEVY

MUNICIPALITY:
TAX ROLL YEAR: 2019
ASSESSMENT AS OF: DECEMBER 31, 2018

GROSS ASSESSED VALUE

AMOUNT

Real Property - Residential	\$4,453,849,000.00
Real Property - Comm / Ind / Mixed Use	545,622,700.00
Real Property - Frozen (Market Value)	
Motor Vehicles (Maximum Taxable Value)	227,716,789.00
Tangible Personal Property	114,091,164.00
GROSS ASSESSED VALUE REAL & TANGIBLE PROPERTY	\$5,341,279,653.00
Homestead Exemption - Residential	
Homestead Exemption - Commercial	
ADJ ASSESSED VALUE REAL & TANGIBLE PROPERTY	\$5,341,279,653.00

CURRENT TAX RATES (PER \$ 1,000)

Residential	\$14.45
Commercial	\$14.45
Frozen	N/A
Motor Vehicles	\$18.71
Tangibles	\$14.45

EXEMPTIONS

Real Property - Residential	63,703,956.00
Real Property - Comm / Ind / Mixed Use	198,435.00
Real Property - Frozen	
Motor Vehicles	58,890,763.00
Tangible Personal Property	
TOTAL EXEMPTIONS REAL & TANGIBLE PROPERTY	\$122,793,154.00

CURRENT LEVY ALLOCATION

Percent School	Percent Municipal	Percent Total
74.20%	25.80%	100.00%

NET ASSESSED VALUES

Real Property - Residential	4,390,145,043.00
Real Property - Comm / Ind / Mixed Use	545,424,264.00
Real Property - Frozen	
Motor Vehicles	168,826,026.00
Tangible Personal Property	114,091,164.00
TOTAL NET ASSESSED VALUE REAL & TANGIBLE	\$5,218,486,497.00

ASSESSMENT RATIO

Real Property - Residential	100%
Real Prop - Comm/Ind/Mixed Use	100%
Tangible Personal Property	100%
Motor Vehicles	100%

LEVY

Real Property - Residential	63,437,396.65
Real Property - Commercial / Industrial	7,881,381.83
Real Property - Frozen	
Motor Vehicles	3,157,921.66
Tangible Personal Property	1,648,608.79
Breakage / Circuit Breaker	
NET TAX LEVY REAL & TANGIBLE PROPERTY	\$76,125,308.93

PLEASE SCAN AND EMAIL SIGNED RETURN TO:

Kimberly.Prasinos@dor.ri.gov

ASSESSORS STATEMENT OF ASSESSED VALUATIONS AND TAX LEVY

2019 Tax Roll

Municipality: South Kingstown, RI

Tax Roll Year: 2019

Assessment Date: 12/31/2018

	Real Primary	Real <Not Used>	Real <Not Used>	Real <Not Used>	Real Frozen	Motor Vehicles	Tangible Personal	Tangible Inventory	Total
EXEMPTIONS - PERSONAL									
54 Veterans	\$6,975,780	\$24,913	\$0	\$0	\$0	\$660,415	\$0	\$0	\$7,661,108
57 Veterans (Widows)	\$2,242,215	\$12,456	\$0	\$0	\$0	\$145,260	\$0	\$0	\$2,399,931
51 Specially Adapted...	\$0	\$0	\$0	\$0	\$0	\$22,094	\$0	\$0	\$22,094
53 Gold Star	\$26,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,159
58 100% Disabled	\$759,862	\$0	\$0	\$0	\$0	\$25,482	\$0	\$0	\$785,344
88 Elderly Tax Credit	\$15,410,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,410,804
70 FFOS Land Exemption	\$24,338,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,338,005
50 Blind	\$766,505	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$766,505
71 Conservation Land...	\$13,184,626	\$161,065	\$0	\$0	\$0	\$0	\$0	\$0	\$13,345,691
P State MV Phase-out	\$0	\$0	\$0	\$0	\$0	\$76,815,169	\$0	\$0	\$76,815,169
H MV Adjustment	\$0	\$0	\$0	\$0	\$0	\$-18,777,657	\$0	\$0	\$-18,777,657
	\$63,703,956	\$198,435	\$0	\$0	\$0	\$58,890,763	\$0	\$0	\$122,793,155

TAX EXEMPT - STATUTE									
40 Soldiers & Sailors MV	\$0	\$0	\$0	\$0	\$0	\$79,974	\$0	\$0	\$79,974
42 ICC MV	\$0	\$0	\$0	\$0	\$0	\$42,110	\$0	\$0	\$42,110
45 Exempt MV	\$0	\$0	\$0	\$0	\$0	\$2,915,797	\$0	\$0	\$2,915,797
70 Cemeteries	\$2,255,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,255,600
71 Charitable	\$9,638,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,638,500
72 Church	\$55,353,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,353,800
73 Ex-Charter	\$24,429,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,429,600
74 Federal	\$23,388,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,388,300
75 Hospital	\$58,553,000	\$0	\$0	\$0	\$0	\$0	\$11,825,000	\$0	\$70,378,000
76 Libraries	\$4,910,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,910,100
78 Municipal	\$71,882,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,882,700
79 School PP	\$89,391,100	\$0	\$0	\$0	\$0	\$0	\$1,890,000	\$0	\$91,281,100
80 State	\$966,848,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$966,848,000
81 Tax Sale	\$1,166,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,166,100
82 Vote of City/Town	\$68,132,400	\$0	\$0	\$0	\$0	\$0	\$55,000	\$0	\$68,187,400
83 Stabilized	\$0	\$0	\$0	\$0	\$0	\$0	\$3,900,000	\$0	\$3,900,000
84 National Passenger...	\$714,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$714,600
TI Tangible Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1376,663,800	\$0	\$0	\$0	\$0	\$3,037,881	\$17,670,000	\$0	1397,371,681

CERTIFICATION TO BE FILED BY JUNE 15th

The foregoing shows the property valuations and the amount of taxes assessed as of December 31, 2018.

The assessment whereof was ordered on the 29th day of APRIL, 2019, and certified,

signed and delivered in accordance with law on the 14th day of JUNE, 2019.

Said taxes are due and payable on the 1st day of AUGUST, 2019.



Assessor/Chairperson