

JACKSON COUNTY OFFICIAL ASSESSMENT ROLL POLICY

Jackson County Land Information Department
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Effective Date: January 1, 2012

Approved by Zoning & Land Information Committee:

Purpose: To promote an efficient working relationship between the municipalities and assessors of Jackson County and the Jackson County Real Property Lister in order to better serve the citizens of Jackson County and to ensure the accuracy of the final assessment roll utilized to generate tax bills.

Policy: (1) The Real Property Lister requires at least ten (10) working days to complete the data entry and printing of the Assessment Roll. This ten-day period does not include the Assessor's statutory duties to notify the taxpayer of a change to the assessment of their property at least two weeks prior to the Board of Review.

(2) The final assessment roll utilized at the Board of Review shall be generated from the County's property listing system. If the County's roll is not present at the municipal Board of Review, the County cannot guarantee that the assessed value that appears on the tax bill is the same value that was present at the Board of Review. Therefore, the County will not print tax bills for that municipality.

(3) The County currently electronically files the Statement of Assessment on behalf of each county after the Board of Review has been finalized. Upon implementation of this policy, the County will no longer file the Statement of Assessment for a municipality if the municipality does not use an assessment roll printed from the County's official property listing system, or if the municipality does not submit or have their assessor submit to the Real Property Lister final totals for both Real Estate and Personal Property no later than two weeks after the Board of Review has adjourned.