

Property Owner's Legal Responsibility

The owner of property on January 1 in any year shall be liable for taxes for that year. The owner shall also be liable, on a proportionate basis, for the increase in assessed value attributable to the construction of new or added buildings, structures or improvements as of January 1 of the current calendar year. The owner shall notify the assessor or Supervisor of Assessments, within 30 days of the completion of the improvements and request that the property be reassessed. The owner shall also notify the assessor or Supervisor of Assessments if any improvements have been demolished either by owner or any natural means. Failure to notify the assessment office within 90 days shall result in no diminution of assessed value.

The property owner is responsible for notifying the Supervisor of Assessments office when they move. This will ensure that there will be no delay in the arrival of the property tax bill. This will also ensure the property owner receives proper exemptions on the correct property in the correct year.

If the property owner believes that the assessed value is incorrect, the owner can contact the township assessor to review the assessed value for the current assessment year. If the owner does not agree with the value placed on the property, the property owner can appeal to the Supervisor of Assessments. The next step in the process is the Board of Review appeal during the time that they are in session. The Board of Review is in session from the day that Supervisor of Assessments publishes assessment value changes in the newspaper until 30 days after the last date of publication.

There are many things you should report to your local assessor like:

- New buildings
- Buildings removed, torn down or damaged by fire or flood
- Remodeling (interior and exterior)
- Additions to house or building
- Mobile homes
- Fireplaces
- Basement or attic finish
- Decks, Patios and garages