



## McCracken County Property Valuation Administrator

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In my ongoing effort to be transparent and helpful to McCracken County property owners I want to explain the current step in the reassessment process.

As many of you know when I took office in 2018 I alerted everyone to the condition of property assessments prior to the election. I made it clear I would fix this but it would be a difficult and lengthy process. The local news media has been extremely cooperative in my effort to ensure the public is aware of this ongoing process. I am hopeful that next year will be the last year that some property assessments will incur significant increases. My staff and I strive to meet that goal every day.

The PVA office doesn't create tax policy or make tax law. We follow the laws given to us by the state legislature. The PVA's mission is to ensure the property tax system is fair and equal. We do this by ensuring EVERYONE's property assessment is accurate. Everyone who pays property taxes should demand this. I tell nearly everyone that visits with me that my goal is to accurately estimate your property value. It is NOT my job to dig into your pockets for more tax money. I mean that. Raising your assessment may raise your taxes but that doesn't benefit me, my office, the City or the County. Anyone that believes the assessment went up because the City or County need more money doesn't understand the tax system. Every PVA is a state employee with a county title. We are third parties that create a tax roll for the State. The County is required to use our tax roll and the City chooses to use it rather than duplicate a government service.

Currently, we've mailed 99% of the 2022 assessment notices. If you believe your assessment is incorrect you should contact us. Help us help you. If we have your home size wrong we can remeasure the home and recalculate the assessment. If your home is in less than average condition my inspectors can visit the home in person so we can account for the condition. Again, help us help you.

The assessment notices include brief details of your property record and a QR code to scan with your phone that will display the detailed property record. These notices aren't required to include this information. I provide these details to be transparent. If we've made a mistake you should correct us.

I'd love to explain to everyone how we use a mass assessment process to attempt to accurately value 34,000+ properties periodically but this open letter would be filled with a lot of technical detail that most people don't care to hear. Our assessments are normally accurate if we have the home size correct and your home is in at least average condition.

If you appeal to my office and we can't reach an agreement you're entitled to appeal to the county board of assessment appeals. This board is composed of three local real estate professionals that will hear your appeal and decide what the assessment should be. They don't always agree with me and that's okay. The property owners that do well in the board appeals are the ones that come prepared with logical examples of nearby properties.

Now, I am going to be blunt. I often review what other tax assessors in other counties and states are doing so I can bring the best ideas to McCracken County. One tax assessor in North Carolina gave a list of reasons that have "no legal basis for a reduction in value". Those reasons include the following. 1) The tax bill is too high, 2) you're retired and on a fixed income, 3) your property was annexed into the city, 4) you built the house yourself, 5) you paid less for the property than what it is appraised for or 6) your home was damaged but repaired before January 1.

So far we are 76% through the whole county. We have less than half the City remaining plus Lone Oak and Reidland.

My door is always open.

A handwritten signature in blue ink that reads "Bill Dunn". The signature is written in a cursive, flowing style.

Bill Dunn  
McCracken County PVA