Boulder County Assessor Public Dataset

The Boulder County Assessor's office is now making our public data available for download from our website. The data that is available comes from the Assessor's database and is updated nightly. Below are some things to be aware of when using this data:

- 1. The data are broken out into 9 tables. All tables except the "Tax_Areas.csv" and "Tax_Authorities.csv" can be linked together by the "strap" field (aka account number).
- If you link multiple tables together (or link any tables with the <u>downloadable GIS Parcel polygon layer</u>) please be aware of one-to-many relationships. For example, an account might have only one row in the **Account_Parcels** table but 4 rows in the **Buildings** table (one for each of 4 buildings/uses).
- 3. If you are using Microsoft Excel to view the .csv files, be aware that it may interpret the folio (parcel number) field from the Owner_Address and Account_Parcels tables as numeric instead of text. It may be displayed like scientific notation e.g. 1.46318E+11. This field is actually an alphanumeric field, 12 characters in length, because some parcel numbers in the Assessor's data actually contain letters as well as numbers. This field will need to be reformatted in Excel before you can RELATE the records in this table to the downloadable GIS Parcel polygon layer. It might also be necessary to further manipulate the .xlsx file using ESRI ArcGIS tools in order to successfully relate the Account_Parcels table to the GIS Parcel polygons. That process is described in step 4.

Use the following steps to force Excel to interpret parcel numbers correctly:

- a. Insert a new column called PARCELNO immediately to the right of the existing folio column. This new column is probably column "C".
- b. In the first cell (C2) of the new PARCELNO column, enter the following formula: =TEXT(B2,"00000000000"), where B2 is the first cell in the folio column. Make sure that there are 12 zeroes "000000000000" in your formula.
- c. Hover your cursor over the lower right corner of cell C2 and when you see a small plus sign (+) appear, double-click. The formula will copy to all the cells in that column.
- d. Add yet another new column immediately to the right of the first PARCELNO column you just created and populated. This will probably be column "D". You can leave the heading of this new column blank.
- e. Highlight the entire PARCELNO column "C", right-click and select COPY
- f. Click in the top cell of the 'blank' column you just added, right-click, and under Paste Options, select Values. This will put the actual text-formatted values in the column rather than copying the formulas. This second PARCELNO column should contain Numbers stored as Text.
- g. Highlight the folio and first (left) PARCELNO columns (B & C) and delete them.
- h. Save the .csv file as an Excel file (or whatever is your preferred file type). If you've saved it as an .xlsx file, you can add it to an ArcMap document at this point.
- 4. In order to connect information from these tables to the downloadable GIS Parcel polygon layer, you must first use the PARCELNO field in the parcel layer to RELATE to records via the PARCELNO column (you created in step 3) in the Account_Parcels table. It is better to use RELATE rather than JOIN due to the one-to-many relationships. Some parcels (parcelno) are associated with multiple account numbers. The PARCELNO field contains 12-character alphanumeric values assigned to the parcel polygons as well as property records in the Assessor's database. But simply relating the records in the .xlsx to the parcel polygon layer doesn't seem to work

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properly in ArcGIS 10.3x. Follow these next steps to convert the Excel file to a table:

- a. If you have not done so already, use ArcCatalog to create a simple File Geodatabase. This is where the converted table will be stored.
- b. Use the Excel-To-Table geoprocessing tool in ArcToolbox: Enter the Excel file as the Input, and store the Output table in the file geodatabase. It can be named Account_Parcels too. Run the process. If you run this while you have ArcMap open, it will add the converted table to the map document. You can then RELATE the parcel polygons and the records in the Account Parcels table.
- 5. Not all accounts are represented in all tables. For example, a vacant land account will not have a row in the **Buildings** table. The only tables that contain only one row for every active real property account in our database are the **Account_Parcels** table and the **Values** table. If you are joining tables together, it is recommended that you use OUTER JOINS to one of these tables.

General Disclaimer:

The data which is provided here has been developed solely for internal use only by Boulder County, and the county makes no warranties, representations or guarantees either expressed or implied, as to the completeness, accuracy or correctness of the data, nor accepts or assumes any liability arising from or for any incorrect, incomplete or misleading data provided. There are no warranties and/or representations, either expressed or implied, of merchantability or fitness of the data for a particular purpose or use.

Boulder County is not responsible for incidental, consequential, or special damages arising from the use of the data provided. The data shall be used and relied upon only at the risk of user.

If you have specific questions about the data, please contact the Assessor's office at webAS@bouldercounty.org, or 303-441-3530.

Tables

Each table and its fields are described below. Headlines display the table names. Within each table section, the fields for that table are listed, followed by their definition. Data is current as of the date in the field "CreatedDate" in the Owner Address table (see below).

Table names in this list link to the corresponding section of the document.

Account Parcels.csv

Owner Address.csv

Buildings.csv

<u>Land.csv</u>

Permits.csv

Sales.csv

Tax Areas.csv

Tax Authorities.csv

Values.csv

BusinessPersonalProperty.csv

Account_Parcels.csv

The Account_Parcels file contains the account number and corresponding parcel number for all real property accounts in the Assessor's database. This table contains parcel number (folio) which is the key field to link to our GIS parcel layer. This table is intended to be a link between the GIS layer and any of the other data tables.

strap Unique account number for a property. Some properties have multiple

accounts (e.g. 1- land account, 2 – building account in cases where land and building are separately owned. Another example of multiple accounts are cases when a property straddles two taxing areas). Real property accounts start with

the letter "R"; mobile home accounts start with "M"

folio (aka PARCELNO) 12-character parcel number used to delineate a unique piece of land – this is a

text field. If you are using Microsoft Excel to view the .csv files, go to the first

page of this document (step 3) for important formatting instructions.

Owner Address.csv

The Owner_Address file includes all real property accounts from the Assessor's database except for those with confidential ownership or address. Some properties will have multiple rows in this table if they have multiple owners listed separately in our database or if the property has multiple situs addresses. This table contains parcel number (folio) which is the key field to link to our GIS parcel layer.

CreatedDate Date that the data tables were last updated. Please note that it usually takes

3-6 weeks from the time a deed is recorded to the time ownership records are

updated in our database.

strap Unique account number for a property. Some properties have multiple

accounts (e.g. 1- land account, 2 – building account in cases where land and building are separately owned. Another example of multiple accounts are cases when a property straddles two taxing areas). Real property accounts start with

the letter "R"; mobile home accounts start with "M"

folio (aka PARCELNO) 12-character parcel number used to delineate a unique piece of land – this is a

text field. If you are using Microsoft Excel to view the .csv files, go to the first

page of this document (step 3) for important formatting instructions.

status_cd Indicates whether the account is currently active "A" or has been deactivated

"D". We have only included active accounts – if you need data for deactivated

accounts, please contact us.

bld_num The building number (if part of the site address – not related to bld_num from

the Buildings table).

str_num Site address street number (numeric field).

str Site address street name.

str_pfx Site address street direction prefix (N, S, E, W).

str_sfx Site address street type (Dr, Ave, etc)

str unit Site address unit number (we generally do not have apartment unit numbers

delineated in our databse since they are all on one account. Condominiums

generally will have a unit designated in this field).

city site address city or general location (does not indicate that the property is

within city limits nor that this would be part of a deliverable mailing address).

sub_code subdivision code – unique number that groups properties by platted subdivision

or in the case of unplatted properties, by geographic area.

sub_dscr subdivision name – description to go along with sub_code above

section PLSS (Public Land Survey System) section number. Section numbers are

generally 1 mile by 1 mile squares. They are numbered 1-36 in each township.

township PLSS township number. Township designations indicate the location north or

south of the baseline latitude. Each township designation is generally 6 miles north to south. Townships in Boulder County are 1S, 1N, 2N, 3N and are relative

to the 40th parallel North (aka Baseline Rd).

range PLSS range number. These are based on longitude – in Boulder County ranges

are always west of the Prime Meridian. Each range designation is generally

about 6 miles wide. Ranges in Boulder County are 69W-74W.

block Block number within a platted subdivision.

lot Lot (or unit number) within a platted subdivision.

owner_name Name of the property owner(s) as per the most recent recorded deed.

mail_to Part of owner's address, where we list a C/O name if applicable

mailingAddr1 First line of the owner's mailing address (please note that in the past, this field

was often used as a second owner name field or a care of designation. We are trying to clean up this data but there are still many accounts where this is an

owner name or care of field rather than a mailing address)

mailingAddr2 Second line of the owner's mailing address if applicable.

mailingCity Mailing address city.

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mailingState Mailing address state.

mailingZip Mailing address zip code; includes zip+4 when available.

mailingCountry Mailing address country for foreign mailing addresses.

role_cd P for primary owner or S for secondary owner. When our office does mailings,

we only send to the primary owner.

pct_own Percent ownership (multiply by 100% to get percentage). This does not always

add up to 100%. If multiple owners are joint tenants, they each will have 100%. Also some of our data has 0% but that just needs to be cleaned up; it does not

mean the person does not own the property.

taxArea Tax area code for that particular property (tax area is made up of several taxing

authorities such as the county, a school district, a fire district, etc). See

Assessor's Abstracts for a list of taxing authorities within each tax area. You can

see the mill levy for each authority in the Tax_Authorities.csv table.

nh Appraisal neighborhood number – designates a geographic area used to group

properties for valuation.

mill levy The mill levy is the total number of mills applied to a property's assessed value

(see note above under Value table descriptions) to determine the taxes. Mill levies are set by each taxing authority in December. For example, if a residential

property has an assessed value of \$19,900 (based on an actual value of

\$250,000), and the property is in a tax area whose mill levy is 79.964, then the taxes can be estimated by multiplying $$19,900 \times (79.964/1000) = $1,591.28$

legalDscr Abbreviated legal description (will not include full metes & bounds) used to

describe the property in a way that distinguishes it from any other property. If a

property is in a platted subdivision, the legal description will refer to the

lot, block, and subdivision name.

waterFee Northern Colorado Water Conservation District Fee Amount

account_type This field is a general description of the property type. To see more specific

property type/uses, you would want to look at the land and building tables. For example, the account type field might say "RESIDENTIAL" but in the building

table, you could determine if it is a condo vs a single-family home.

Buildings.csv

The buildings file includes all property accounts from the Assessor's database that have buildings on them. The Assessor's office assesses building status as of January 1 of each year. So, if a building does not start construction until March, we will not pick it up (at least not value it) until the following January.

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strap Unique account number for a property. Some properties have multiple accounts

(e.g. 1- land account, 2 – building account in cases where land and building are separately owned. Another example of multiple accounts are cases when a property straddles two taxing areas). Real property accounts start with the letter

"R"; mobile home accounts start with "M"

bld_num Building number – this field is used to distinguish between

multiple buildings/uses on a single account.

section_num Building section number - particularly for commercial properties, the

section number identifies different uses within a single building.

designCode 4-character code associated with the building's design type (see

DesignCodeDscr for the description of each code)

designCodeDscr Description of the building/section's design type – associated with

designCode qualityCode Number assigned by our appraisers based on their

determination of the

building's quality (as compared to area buildings) – see

qualityCodeDscr for description of each code.

qualityCodeDscr Description of the quality as determined by our appraisal

staff – see qualityCode.

bldgClass Building/section classification code – these are standard codes used by

counties in Colorado to designate different property types. See landClass definition under Land.csv for more information on what the

first two digits in the class code indicate.

bldgClassDscr Description of the building classification code (bldgClass)

ConstCode Construction code – used to identify what is the main type of

construction material for that building.

ConstCodeDscr Description of the construction code (ConstCode) associated

with a building/section.

builtYear Year in which the building began construction.

CompCode The Building's % complete for the current year. "1" = 100%; "0.75" = 75%

complete.

EffectiveYear The effective year built. For example, if a property was built in 1985 but has had

extensive remodeling over the years to bring it up to more modern standards

(things like wiring up to current code, new roof, granite countertops and
stainless steel appliances in the kitchen), our appraisers might determine that
its effective year built is 2005. In other words, in the real estate market, it
would compare better with homes built in 2005 rather than un-remodeled
homes built in 1985.

bsmtSF Square footage of the basement type as designated by the code in "bsmtType".

Please note that if there is more than one basement type for a property (some finished and some unfinished), there will be multiple rows for that account so that the total square footage for the basement would be the sum of all rows associated with an account.. This field is used for residential properties only!

bsmtType The code designating what type of basement (e.g. BSF – Subterranean finished

basement). See description of the codes in bsmtTypeDscr. This field is used for

residential properties only!

bsmtTypeDscr The description of bsmtType code. This field is used for residential properties

only!

carStorageSF Square footage of the car storage (generally a garage or carport) for a

residential property. See "carStorageType" to determine the type of car

storage.

carStorageType Code that distinguishes the type of car storage ("Detatched Garage", "Carport",

etc) for a residential property.

carStorageTypeDscr Description of the carStorageType code.

nbrBedRoom Number of bedrooms (non-mobile residential only).

nbrRoomsNobath Total number of rooms excluding bathrooms (non-mobile residential only).

mainfloorSF Total finished square footage of the main floor (non-commercial only).

nbrThreeQtrBaths Number of ¾ bathrooms (shower, no bathtub) for non-mobile residential only.

nbrFullBaths Number of full bathrooms (contains a bathtub) for non-mobile residential only.

nbrHalfBaths Number of ½ bathrooms (toilet and sink only) for non-mobile residential only.

TotalFinishedSF Total number of finished square feet – (for residential properties, this is only

above-grade floors and does not include basement sqft; for commercial

properties, below-ground square footage is included

Ac When we show that an air conditioner exists on a building, this field will be

populated with a code that represents the type of air conditioner that exists.

AcDscr Description of the type of air conditioner that exists on a particular building.

Heating Code that represents the type of heating system in a building.

HeatingDscr Description of the type of heating system in a building.

ExtWallPrim When available, this field gives a code for the primary material used on the

exterior walls of the structure (typically this field is only used for residential

properties).

ExtWallDscrPrim When available, this field gives the description of the primary material used on

the exterior walls of the structure (typically this field is only used for residential

properties).

ExtWallSec When available, this field gives a code for the secondary material used on the

exterior walls of the structure (typically this field is only used for residential

properties).

ExtWallDscrSec When available, this field gives the description of the secondary material used

on the exterior walls of the structure (typically this field is only used for

residential properties).

IntWall When available, this field lists a code for the primary material used for the

interior walls of the structure (typically this field is only used for residential

properties).

IntWallDscr When available, this field describes the primary material used for the interior

walls of the structure, such as drywall (typically this field is only used for

residential properties).

Roof Cover This field lists a code for the material used on the roof (typically this field is only

used for residential properties).

Roof_CoverDscr This field describes the material used on the roof (typically this field is only used

for residential properties).

Stories This field lists the number of stories in a structure (typically this field is only used

for commercial properties).

UnitCount This field gives the number of residential units in the building specified.

This is mostly used with apartments but may also contain unit counts for

some duplex/triplex buildings.

status_cd Indicates whether the account is currently active "A" or has been

deactivated "D". We have only included active accounts in this dataset—if you need data for deactivated accounts, please contact the Assessor's

Office.

Land.csv

The land file includes all property accounts from the Assessor's database that include land. Condominiums and other building-only accounts will not be included in this dataset. Most accounts will only have one land record but there are cases where there are multiple land uses on one property and each use or classification would be listed on its own row. The status of the land (vacant vs. improved; residential vs. commercial, etc) is determined as of January 1st of each year.

strap Unique account number for a property. Some properties have multiple accounts

(e.g. 1- land account, 2 – building account in cases where land and building are separately owned. Another example of multiple accounts are cases when a property straddles two taxing areas). Real property accounts start with the letter

"R"; mobile home accounts start with "M"

landUnitValue Number of square feet, units, or lots, etc used in the valuation of the

land (as determined by the field "landUnitType")

landUnitType Type of land units

AC = acres

ES = excess square footage

FF = front footage

LT = lot

NA = not applicable

OT = other

SF = square feet

UT = units

landClass

4-digit classification code to reflect land use. These are standard codes used by counties in Colorado to designate different property types (see class code descriptions in the landClassDscr field). The first digit in this code indicates general property type:

0 = vacant land

1 = residential

2 = commercial

3 = industrial

4 = agricultural

5 = natural resources

6 = producing mines

7 = oil & gas

8 = state assessed

9 = tax exempt

The second digit in the class code indicates whether the item is land, building, personal property, or possessory interest:

0 = Possessory Interest

1 = Land

2 = Building

4 = Personal property

(note that all vacant land class codes start with a 0 as the first digit and don't necessarily have a 1 as the second digit even though they are land – this is an exception to the rule above)

landClassDscr Description of the land classification code (landClass).

GIS_sqft The land square footage as derived from our GIS. Please note that this is not

survey quality so may differ from the number in landUnitValue and/or the

square footage listed on a survey or plat map of the property.

GIS acreage The land acreage as derived from our GIS. Please note that this is not survey

quality so may differ from the number in landUnitValue and/or the acreage

listed on a survey or plat map of the property.

status_cd Indicates whether the account is currently active "A" or has been deactivated

"D". We have only included active accounts in this dataset—if you need data for

deactivated accounts, please contact the Assessor's Office.

Permits.csv

Permits are issued by individual municipalities or the County Land Use Department in the case of unincorporated parcels. Because of the different sources of data, not all the fields and their contents are consistent. This file includes all permits entered into our database as of the CreatedDate as listed in the "OwnerAddress" file. Not all permits are necessarily entered into our database and not all the work for which permits were issued has necessarily been completed.

strap Unique account number for a property. Some properties have multiple

accounts (e.g. 1- land account, 2 – building account in cases where land and building are separately owned. Another example of multiple accounts are cases when a property straddles two taxing areas). Real property accounts start with

the letter "R"; mobile home accounts start with "M"

issued_by This is the agency that issued the permit (municipality or county Land Use

department depending on which jurisdiction the property is located within).

its own format.

permit_category General category describing the scope of the permit (e.g. "REMODEL", "NEW

CONSTRUCTION", "DEMOLITION", etc).

issue_dt Date that the permit was issued by the issuing agency.

estimated_value The monetary value of the work being done as described on the permit as

estimated by issuing agency.

description Slightly more detailed description of the scope of work for which the permit was

issued (note that this is a short field so many descriptions are truncated.)

Sales.csv

The sales table includes all recorded documents that we have associated with an active account in our database. This includes deeds that are not actually "sales" but rather any document that might affect the ownership or legal description of a property. If you are only looking for sales, limit the list to only rows where the "price" field is greater than 0. Also please note that these are all sales and not necessarily valid, qualified sales that are used in our reappraisal process.

strap Unique account number for a property. Some properties have multiple

accounts (e.g. 1- land account, 2 – building account in cases where land and building are separately owned. Another example of multiple accounts are cases when a property straddles two taxing areas). Real property accounts start with

the letter "R"; mobile home accounts start with "M"

deedNum Reception number (Clerk & Recorder's document number) of the recorded

document. Pre-2008 mobile home sales list the title number in this field.

Tdate Date of sale

sales cd Sales code (qualified, unqualified, or pending qualification by an appraiser.)

Qualified sales are deemed arms-length transactions where money is

exchanged.

deed_type The type of deed – a full list of deed_type codes and their descriptions is

available upon request from the Assessor's office.

price Sales price

status_cd Indicates whether the account is currently active "A" or has been deactivated

"D". We have only included active accounts in this dataset—if you need data for

deactivated accounts, please contact the Assessor's Office.

Tax_Areas.csv

Tax areas are groups of taxing authorities such as school districts, fire districts, and cities. Each property

is assigned a tax area based on its geography in relation to the geography of the taxing authorities.

mill_cd Unique tax area code. Each tax area is made up of several taxing authorities

(see description above). See <u>Assessor's Abstracts</u> for a list of taxing authorities within each tax area. You can see the mill levy for each authority in the

Tax Authorities.csv table.

tot_mill The mill levy is the total number of mills applied to a property's assessed value

(see note under Value table descriptions) to determine the taxes. Mill levies are set by each taxing authority in December. For example, if a residential property has an assessed value of \$19,900 (based on an actual value of \$250,000), and the property is in a tax area whose mill levy is 79.964, then the taxes can be

estimated by multiplying \$19,900 x (79.964/1000) = \$1,591.28

Tax_Authorities.csv

Tax authorities are also called tax districts. They include fire districts, school districts, municipalities, water districts, etc. Each district or authority has its own mill levy that is applied to all properties within the district's boundaries to generate taxes for that district.

Authority This is the name of each taxing authority in Boulder County.

Total_Levy This is the current mill levy for each district. This number is applied

to the assessed value of each qualifying property within the district's boundaries to determine the tax amount that each property pays to

that district.

Values.csv

The values table contains one row for each real property account with the most recent value from the Assessor's database. All properties in the county are re-valued May 1st of every odd-numbered year. Those values will not be available in this file until after May 1st. In even numbered years, only properties with significant changes as of January 1st will get a new value on May 1st. Significant changes would include major remodel, new construction, or demolition. When an owner appeals their property value in May, the new value (if the appraiser determines that it needs adjusting) will be reflected after August 15th.

strap Unique account number for a property. Some properties have multiple accounts

(e.g. 1- land account, 2 – building account in cases where land and building are separately owned. Another example of multiple accounts are cases when a property straddles two taxing areas). Real property accounts start with the letter

"R"; mobile home accounts start with "M"

tax_yr Tax year for which the given values apply (as of the date listed in the

CreatedDate field in the Owner_Address table). Taxes are paid the following year so 2021 values will affect 2021 taxes which are paid by

property owners in 2022.

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bldActualVal Portion of the actual (appraised) value attributed to the building(s)

associated with the account (if applicable) as of the most recent re-

assessment date (currently June 30, 2020)

landActualVal Portion of the actual (appraised) value attributed to the land

associated with the account (if applicable) as of the most recent re-

assessment date (currently June 30, 2020).

xfActualVal Portion of the actual (appraised) value attributed to extra features,

generally on commercial properties, as of the most recent re-assessment

date (currently

June 30, 2020). Extra features might be things like swimming pools or hot tubs.

totalAcutalVal Total actual (appraised) value of land, building, and extra features for a

particular account. This is the sum of bldActualVal and LandActualVal.

landAssessedVal Assessed value for the land associated with the account. Currently, in

Colorado, improved, residential property is assessed at 7.15% of the

actual value. All

other property types (e.g. commercial, vacant land) are assessed at

29% of the actual value.

bldAssessedVal Assessed value for the building(s) associated with the account. See assessment

rates description above in the landAssessedVal definition.

xfAssessedVal Assessed value for extra features associated with the account.

totalAssessedVal Total assessed value for the property (land plus buildings plus extra features)

status_cd Indicates whether the account is currently active "A" or has been deactivated

"D". We have only included active accounts in this dataset—if you need data for

deactivated accounts, please contact the Assessor's Office.

BusinessPersonalProperty.csv

AccountNum Unique account number for a business personal property. Business may

have more than one unique account number (e.g. cases when a property straddles two taxing areas). Personal Property accounts start with the letter "P". These can be equipment, furniture, and fixtures for single businesses, leases, and natural resources. Oil and Gas production accounts

start with the letter "O". State Assessed accounts start with the letter "U".

StateUseCode Four digit state use code.

StateUse This field is a general description of the property type. To see more specific

property type/uses, you would want to look at the Account Type. State Use categories are created by the state Division of Property Taxation.

AccountType General description of the type of account. Please contact the Assessor's

Office Business Personal Property department for specific questions

related to this field at (303) 441-3530.

Owner Name of the business personal property owner.

CareOf Part of the owner mailing address, C/O is listed if applicable.

MailAddr1 First line of the owner's mailing address (please note that in the past, this

field was often used as a second owner name field or a care of

designation. We are trying to clean up this data, but there are still many accounts where this may contain a second owner name or care of field

rather than a mailing address).

MailAddr2 Second line of the owner's mailing address if applicable.

MailCity Mailing address city if applicable.

MailState Mailing address state if applicable.

MailZip Mailing address zip code if applicable; includes zip+4 when available.

MailCountry Mailing address country for foreign mailing addresses.

SiteStreetNum Site address street number, if applicable.

SiteStreetPfx Site address street direction prefix (N, S, E, W, etc.), if applicable.

SiteStreetName Site address street name, if applicable. If not applicable or various,

"MULTIPLE" is listed.

SiteStreetSuf Site address street type (DR, AVE, CIR, etc.), if applicable.

SiteStreetUnit Site address unit number, if applicable.

SiteLocation Site address city or general location (does not indicate that the property is

within city limits nor that this address would be part of a deliverable mailing address), if applicable. If not applicable or various, "MULTIPLE" is

listed.

RealPropertyAccountNo

If applicable, real property account number that the business personal property account may be located with. No guarantees or warranties are made to the accuracy or completeness of this data field. The owner of the real property account(s) may or may not be the same as the owner of the business personal property account(s).

RealPropertyParcelNo

If applicable, real property parcel number that the business personal property account may be located with. No guarantees or warranties are made to the accuracy or completeness of this data field. If attempting to relate this field to a GIS Parcel Layer polygon, be aware of the one to many relationships that may occur and the incompleteness of this data field in the dataset. The owner of the real property account(s) may or may not be the same as the owner of the business personal property account(s).

ActualValue

Total actual account value. Please note that values are certified each year in late November for that tax year. For business personal property, new values for the current tax year are released June 15th and certified in late November of that year.

AssessedValue

Total actual account value multiplied by the assessment rate for that property type to arrive at the total assessed value. Please note that values are certified each year in late November for that tax year. For business personal property, new values for the current tax year are released June 15th and certified in late November of that year.

TaxArea

Tax area code for that property, if applicable. Business personal property and state assessed properties may span multiple tax areas, in which case "MULTIPLE" is listed. Tax areas are made up of several taxing authorities such as county, school district, fire district, etc.). See <u>Assessor's Abstracts</u> for a list of taxing authorities within each tax area. The total mill levy for a tax area can be seen in the Tax_Area.csv file and the mill levy for each authority can be seen in the Tax Authorities.csv file.

Related Account Num

Related personal property or oil and gas production account number if applicable.

Neighborhood CD

Appraisal neighborhood number. Does not necessarily designate a geographic area.