

Roster Information

The Department shall develop statistical studies to help measure the level and quality of assessment in the major classes of real property in each county by early April of each year. Residential real property is measured for the previous two years. Commercial/industrial real property and agricultural real property are measured for the previous three years. In order to comply with the requirements of reporting the level and quality of assessment, rosters of the sales file database shall be provided by the Department twice per year to assessors.

The first bi-annual roster is generally done in mid-September and the second bi-annual roster is generally done in late November or early December. The assessor is to update and correct the roster and return it to the Department within a month of the issue date.

The assessor may request in writing additional rosters for use in the assessment process.

