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## Record Series Information Leaflet

### Tax Assessment Roll and Tax Ledgers

4/2012 (2)

Tax assessments rolls (1853-1949) and tax ledgers (1950-2010) were used by the county treasurer as a basis for determining the value of real estate and personal property in order to collect taxes from property owners. The county assessor determines the value of the property and gives the information to the treasurer to notify property owners and collect the taxes.

#### **Tax Assessment Rolls, 1853-1949**

The tax assessment rolls show the following: name and address of the property owner (not always the individual who lives in the home or uses the land); legal description of the land; value of real estate and improvements; associated personal property and its value, such as livestock, stocks and bonds; taxes levied by state, county, city, and schools. The particular columns change over the years as different items are subject to taxation or declared exempt. Beginning in 1880, the amount of tax for each entity is entered as well.

The arrangement for the tax assessment rolls changed several times prior to 1893. From 1853-1858 the rolls were arranged chronologically by year, then alphabetically by surname, then geographically by ward. From 1859-1892 the rolls were arranged by chronologically by year, then geographically by ward, then alphabetically by surname. In 1893 the assessment rolls are no longer arranged by ward, but rather by legal description which moves alphabetically by plat, then numerically by blocks in each plat.

#### **Tax Ledgers, 1950-2010**

The tax ledgers show the parcel number, address of the owner, property location, legal description, land value, value of improvements, and other information. The tax ledgers also show the total payments made during that specific year.

Tax ledgers are arranged by year, and then by sidwell or serial number.