

List of Assessor's Parcel Numbers for the Project Area

A list of all affected assessor's parcel numbers must be submitted as part of the jurisdictional boundary change filing.

Letter of Tax-Rate Area Assignment

The jurisdictional boundary change filing must include a letter of the tax-rate area (TRA) assignment on consolidated counties only. This TRA assignment letter is provided by the county auditor's office. The current list of consolidated counties can be found on the Board's website.

Fees

All fees are required to be submitted at the time of filing. Please use the following schedule to calculate the fees. Make checks payable to the "Board of Equalization." Please reference: Tax Area Services Section, MIC: 59.

<u>Single Area Transactions</u>		<u>Special Fee Provisions</u>	
<u>Acres per Single Area</u>	<u>Mapping Fee</u>	The following transactions may supersede or combine with the fees for single area transactions:	
Less than 1 acre	\$300	Additional county, per transaction	\$300
1.00 – 5.99	\$350	Consolidation per resolution or ordinance	\$300
6.00 – 10.99	\$500	Entire district transaction	\$300
11.00 – 20.99	\$800	Coterminous transaction	\$300
21.00 – 50.99	\$1,200	District dissolution or name change	\$0
51.00 – 100.99	\$1,500		
101.00 – 500.99	\$2,000		
501.00 – 1,000.99	\$2,500		
1,001.00 – 2,000.99	\$3,000		
2,001.00 and above	\$3,500		

Example: A district is formed coterminous with a city boundary and contains 2 areas of exclusion of 4 and 7 acres.

<i>Coterminous transaction</i>	<i>\$300</i>	<i>(Entire city)</i>
<i>Single Area #1</i>	<i>\$350</i>	<i>(4 acres)</i>
<i>Single Area #2</i>	<i>\$500</i>	<i>(7 acres)</i>
Total Fee	\$1,150	

IMPORTANT NOTE: If you have questions regarding filing requirements and fees, please contact the Tax Area Services Section at 916-322-7185, or by fax at 916-327-4251.

Definitions and Special Fee Provisions

1. A *single area* means any separate geographical area regardless of ownership. A lot, subdivision or section could each be a single area. A geographical area that is divided into two or more parcels by a roadway, railroad right-of-way, river or stream is considered a single area. Geographic areas that are non-contiguous are not considered a single area.
2. Two areas are *contiguous* when the two polygons that define the areas share a common line segment.