R884. Tax Commission, Property Tax.
R884-24P. Property Tax.

A. The county assessor shall maintain an appraisal record of all real property subject to assessment by the county. The record shall include the following information:
   1. owner of the property;
   2. property identification number;
   3. description and location of the property; and
   4. full market value of the property.

B. Real property appraisal records shall show separately the value of the land and the value of any improvements.

Effective: 6/1/95