

PROPERTY DETACHMENT OVERVIEW
The Role of Municipal Officials in School District Reorganization
DPI/DOR – June 2011

Municipal Clerks:

- Certify accuracy of property description in owner-initiated reorganization petitions
- Provide information regarding current value of the property described on the petition
- Update Statement of Assessment after receiving a Reorganization Order
 - If statement has been filed – amend with assessed value after the “move”
 - If not filed – file with assessed value after the “move”

Municipal Clerk & Assessor and County Real Property Lister

- After receiving a Reorganization Order, update school district codes and names on:
 - property record card
 - property assessment roll
 - property tax roll
 - Statement of Assessment
- After receiving a Reorganization Order, updating each real property and personal property account with the updated codes is extremely important
- The Statement of Assessment must reflect values based on the updated school codes
- If the original statement does NOT reflect property detachments, an amended return must be filed

County Real Property Lister

- File Statement of Assessment or amended Statement of Assessment electronically with Department of Revenue