

**Building Permit/Change Finder Policy and Procedure
For
Davison County
Department of Equalization**

It is the property owner(s) responsibility to notify their respective governmental taxing jurisdiction of any and all changes to their property. New construction, renovation to existing structures, additions, demolitions and changes of use are some examples.

The applicable governmental entity will direct the property owner as to the proper permits and process required to authorize those changes.

Davison County is Zoned-for the current zoning ordinance please either contact the Davison County Zoning Administrator, located in the Davison County Courthouse or refer to the website www.davisoncounty.org for the document in its entirety.

All building permits issued by any governmental jurisdiction with its borders within Davison County will be submitted to the Davison County Department of Equalization for inspection for advalorem purposes. If the property lies outside of any corporate (municipalities, the Zoning Administrator will perform a compliance check assuring all zoning regulations have been met.

Every three (3) years flights are flown in the county that take photos documenting all structures, additions, new, existing and demolished. This information is tagged change finder information and is treated in the same manner as building permits.

Regardless of where your property is situated, and as long as it is situated within the boundaries of Davison County, an assessor from the Equalization Department will be assigned to your property to inspect all structures on the property, both improvements that are new as well as the existing structures.

The assessor will:

1. Take measurements from the exteriors located on the site.
2. Gather and take notes of information needed to base a credible valuation. This will be done again, on all structures (the improvements as well as existing structures).
3. Interior inspections will be requested for all structures
4. Photos will be taken of the exterior of all structures on site and will be kept in the property card on file in the County Equalization Department.

The assessor will then update the value of all the structures by means of the approaches to value indicated by law; they are:

1. Coast Approach
2. Sales Comparison or Market Approach
3. Income Approach

Your property will be inspected and the percentage completed will determine the percentage of value to your property for each assessing year until such time the project is substantially complete, and at that time the value will be placed at 100% for advalorem purposes.

Not all approaches to value are applicable to all structures, for example; if your property is not an income producing property the income approach to value is not applicable. If there were no sales available to perform a credible sales comparison/market approach, the cost approach would be the approach relied upon to place the final value. The cost approach is based on the economic principle of substitution, which states that a rational informed purchaser will pay no more for a property than the cost of acquiring an acceptable substitute with the utility, assuming that no costly delay will be encountered in making the substitution. The cost approach is the one approach used in every appraisal. The interior inspections are **key factors** to the proper determination of any physical deterioration or functional obsolescence. External obsolescence is determined through the exterior review process.

If the assessor finds the structure erected is personal property rather than real property, the building permit/change finder process as described, will not be applicable.

Davison County's Zoning Ordinance requires that all projects requiring building permits must begin the applicable project within 180 days from the date of the building permit. Failure to do so will render the building permit void and require the property owner to start over with the building permits process and pay the applicable fees. If the project has been started within 180 days, but at the end of two (2) years the project is not substantially completed, said permit shall expire and be cancelled by the Zoning Administrator with notice that further work as described in the cancelled permit shall not proceed unless, and until, a new building permit is obtained.