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## THE MASS APPRAISAL PROCESS: WHAT IT IS AND WHY IT IS BEING USED BY YOUR ORLEANS PARISH ASSESSOR'S OFFICE

Assessor Erroll G. Williams is focused on improving consistency and efficiency to taxpayers. This consolidation also coincides with the Louisiana Tax Commission's requirement that all properties within a parish be regularly re-valued. To make this process as fair, equitable and comprehensive as possible, the Orleans Parish Assessor employs a Computer-Assisted Mass Appraisal or CAMA system.

CAMA is an automated process for analyzing and maintaining property data, values and notifications by efficiently weaving together information gathered by disparate, but co-dependent divisions within the Assessor's Office. Thus, data from physical records, real-time appraisals, applicable exemptions, satellite images, and graphic mapping, among other sources, all come together in an attempt to produce a fair and equitable tax roll.

The key ingredient in a CAMA system is "data": gathering it, analyzing and reporting it, and integrating it into a functional formula that helps keep property valuations current and accurate. The result of this data collection is found on at the [www.nolaassessor.com](http://www.nolaassessor.com) website, where any property's value can be researched.

The key actor in this CAMA system, however, is still the individual. The individual assessor and the individual property owner have the final say in making sure each valuation reflects real-life circumstances. An individual can dispute a property's value between July 15 and August 15, when property rolls are open for 30 days, to meet a representative of the Assessor's office and seek a revaluation.

It is the Assessor's constitutional duty to value properties and estimate fair market value for a specific parcel of real estate. Three approaches are generally used to produce such a fair market value:

- **The cost approach to property valuation:** This approach calculates value primarily on the cost of replacing the

specific property, adjusted for depreciation. Accurate data on current construction costs and accurate depreciation schedules are critical. This approach is often used with industrial and special-purpose property, and some single-family residential properties.

- **The income approach to property valuation:** This approach utilizes income and expense data to estimate fair market value for income-producing properties, like commercial, agriculture, industrial and multi-family rentals.
- **The sales (aka 'market') approach to property valuation:** This approach analyzes the sales prices of similar properties in a geographic area to calculate value. Because it is the preferred method for valuing single-family residential property and land, this approach requires quality information on geographic sales.

Your Assessor's Office reviews residential, commercial, business and personal properties to determine their valuation. The majority of office assessors collect data on residential properties. Detailed and accurate inspection data, along with land sales, land uses and imaging and maps, are entered into the CAMA system to create "neighborhoods". An assessment "neighborhood" shows uniformity for similar property characteristics rather than mere geographic boundaries.

A Geographic Information System, or GIS, enhances the property assessment functions of CAMA. GIS integrates data and pictometry to capture, manage, analyze and display all property information in Orleans Parish in a geographically-referenced format. This enables the individual to view, understand, question, interpret and visualize data in ways that reveal relationships, patterns and trends in the form of maps and reports which define "neighborhoods" in a way more conducive to assessment planning.

Because your Assessor's office is committed to CAMA, the data collected by the office attempts to meet a high standard of fair and effective government.