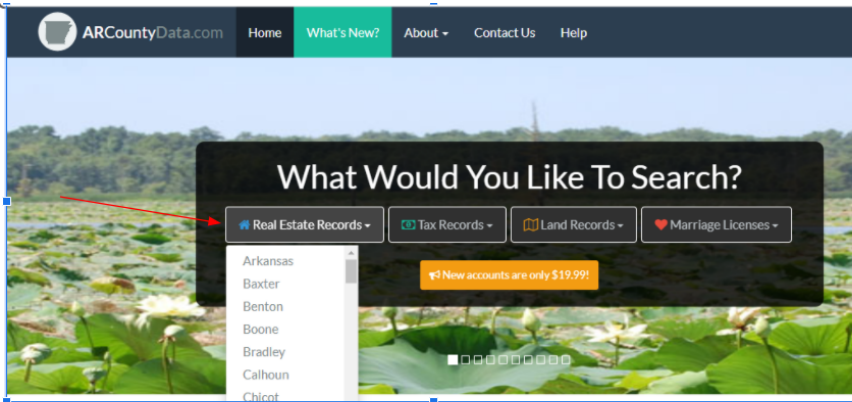


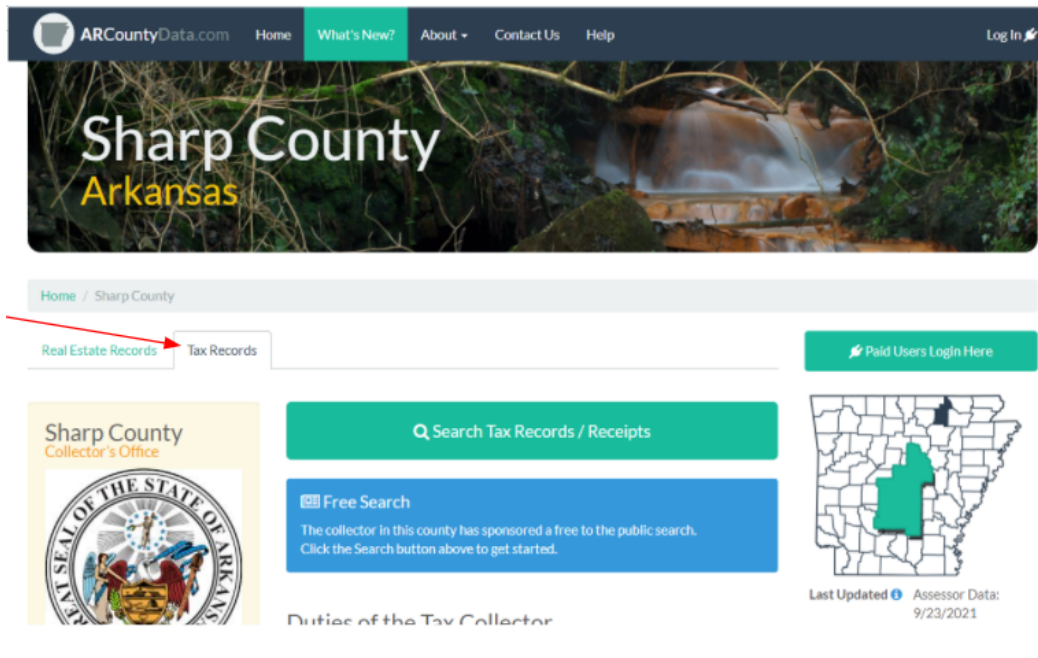
HOW TO DETERMINE YOUR 2022 SID ASSESSMENT

10.26.2021

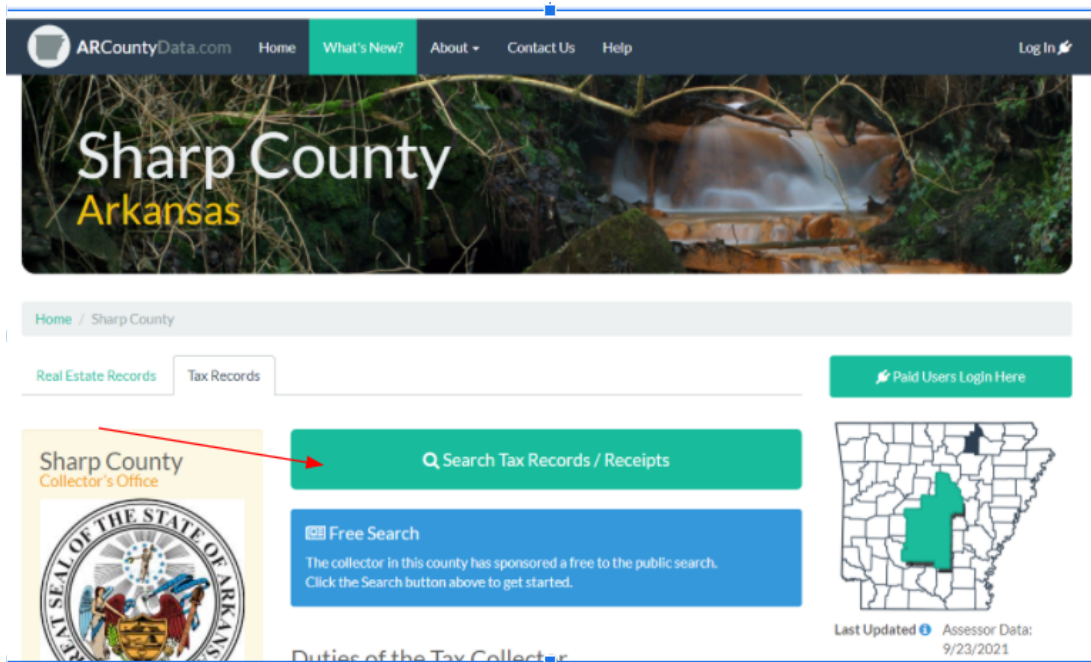
1. Log onto www.ARCOUNTYDATA.com
2. Select your county in the **Real Estate Records** dropdown



3. Select **Tax Records** tab on the next screen



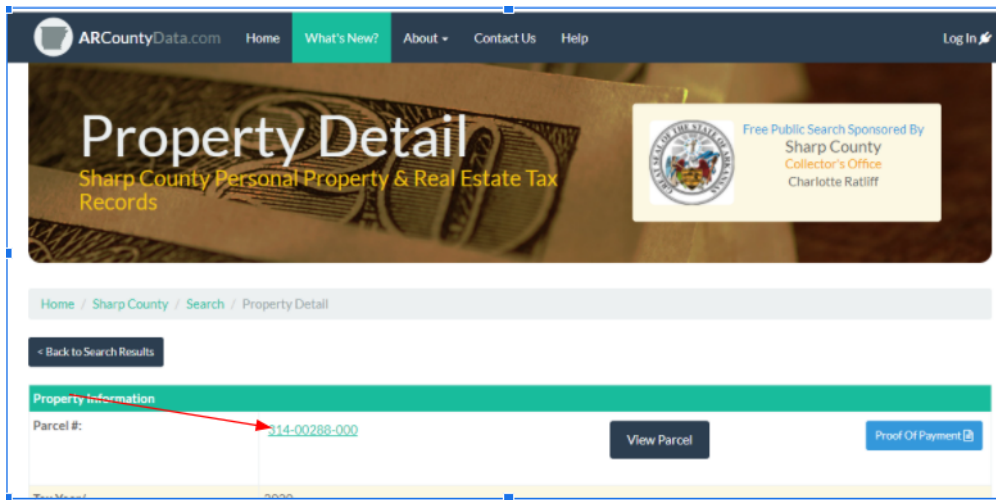
4. Click on the **Search Tax Records/Receipts** tab



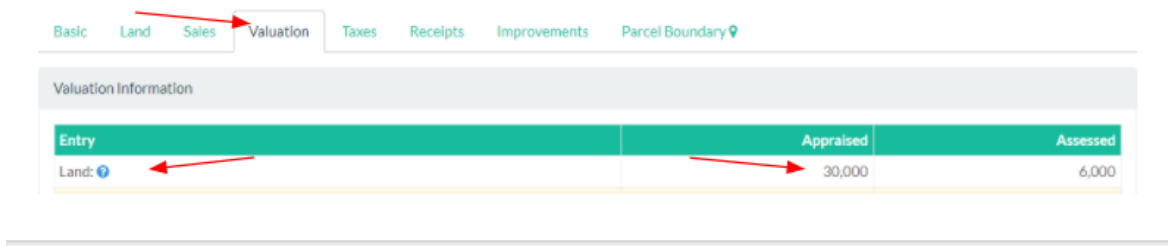
5. Enter at least a last name or address in the search criteria screen. Click Search.

6. If you do not receive any results, check to be sure you have entered the correct county, or limit your search by just last name or street (versus using first and last names or exact street address).
7. In the search results, click on the **green hyperlink with the Parcel # on the left hand side**. You will see both Personal property tax as well as real estate tax in the results. Ignore any personal property taxes. Click on the parcel # that represents your Street address or your Lot and Block #. If your property is unimproved, there will be no street address...only a lot/block number.

- When the next screen appears, click on the Parcel # again at the top of the screen or click on 'View Parcel'



- Go to the tab labeled 'Valuation'



- The first line of this page will show your Land Appraised value.

11. In the example above, the land appraised value = \$30,000
12. 36% of the land value is ($\$30,000 \times 36\% =$) \$10,800
13. The cap for a lakefront, improved lot is \$7,400
14. You can pay off this amount in one lump sum if desired to avoid any annual assessments in the future without any new assessments, new amenities, etc.
15. If you choose to make payments annually, you will be assessed the levy to determine the percentage of the total assessment.
16. SID voted to apply a 10% levy to the assessments for 2022.
17. The assessment of $\$7,400 \times 10\%$ levy = \$740.00 as the new 2022 SID fee.

Caps per the settlement:

Lakefront/Golf front Improved lots = Cap of \$7,400
Lakefront/Golf front Unimproved lots = Cap of \$3,400
Non-Lakefront/Golf front Improved Lots = Cap of \$3,400
Non-Lakefront/Golf front Unimproved Lots = Cap of \$3,400

Additional Examples:

1. For a lot not on the lakefront or golf front, the cap is \$3,400. If the land appraisal is \$2,500, your new SID fee for 2022 would be:

$\$2,500 \times 36\% = \900 . \$900 is well below the cap of \$3,400, so it does not come into play. Use the lesser value of the 36% or the cap. A 10% levy would be \$90/year. ($\$900 \times 10\% = \90)

2. For a lot on the lake, but is unimproved, the cap is \$3,400. If the land appraisal is \$30,000, your new SID fee for 2022 would be:

$\$30,000 \times 36\% = \$10,800$. This amount is above the cap of \$3,400 for the unimproved lake front lot. Use the lesser of the 36% or the cap. Therefore, $\$3,400 \times 10\%$ levy = \$340.00

3. If you live on a lake front and have one improved lot, and one unimproved lot, your new SID fee for 2022 would be:

Improved land value appraised at \$20,000 with a cap of \$7,400
Unimproved land value appraised at \$20,000 with a cap of \$3,400

Improved lot assessment = $\$20,000 \times 36\% = \$7,200$ - Cap of \$7,400
 $\$7,200 \times 10\%$ levy = \$720
Unimproved lot assessment = $\$20,000 \times 36\% = \$7,200$ - Cap of \$3,400
 $\$3,400 \times 10\%$ levy = \$340
Total for this property owner would be \$1,060

4. If you live on an improved golf front property, the cap is \$7,400. If the land appraisal is \$15,000, your new SID fee for 2022 would be:

$\$15,000 \times 36\% = \$5,400$ - Cap of \$7,400. Use the lesser of the 36% or cap.

$\$5,400 \times 10\% \text{ levy} = \540