

Treasurer's Office Glossary of Terms

Doing Business As (DBA)

The business name known to Jefferson County and contained in the Treasurer's database. Contact the Treasurer's office if a name changes or needs corrections.

Legal Description

Information on record with the Jefferson County Assessor's office that describes the geographic location of your property.

- This has two components: the "sec.twn.rng." description and the ".book.page" description.
 - **Sec.Twn.Rng.Qtr. Sq. Ft. Land**
 - Your subdivision or subdivision filing number will be displayed on the first line here (if appropriate).
 - The next line displays the legal identification of your property in geographic terms, as follows:
 - SEC. - section number
 - TWN. - township number
 - RNG. - range number
 - QTR. - quarter section number
 - BLK/T - block number
 - LOT - lot number
 - Sq. Ft. Land - this is not part of the legal description but, if displayed, indicates the property's total square footage. This value is determined by the county [assessor's office](#).

The above elements may not be provided in their entirety on the tax statement for every property. A complete legal description can be obtained from the Assessor's office.

Mailing Address

Your mailing address is the postal address on record with Jefferson County. It is maintained by the Assessor's office and is used by the Treasurer and other county offices. All correspondence and notices will be sent to this location. The mailing address may differ from the "property location."

Please contact the [assessor's office](#) if this address changes or is incorrect. All changes must be submitted in writing to the Assessor's office.

Mortgage Code

The code in the box labeled "MORT CODE" on the Real Property Tax Statement identifies that a financial institution has requested the property tax amount due for this parcel and intends on paying them on behalf of the owner.

OCR Code

Located in the coupon section of the Real Property Tax Statement, the OCR code contains information used to streamline processing when returned with your payment.

Payment or Tax Payment

This information is located on the coupon portion of the tax statement. The coupon should be included with your payment to assure prompt and accurate processing.

The total tax bill can be made in two payments. The "**First Half**" is due on the date shown.

If you wish to pay the full amount at once, submit the amount shown under "**Full Amount**" by the due date shown.

If you submit the first-half payment, another statement will be mailed in May for the "**Second Half**" amount due.

Refer to [Important Dates](#) for more information about the tax payment and collection schedule.

If payment is not received by the due date, your tax will be subject to delinquent interest and fees and other legal costs. Refer to [tax lien sale](#) and associated [frequently asked questions](#) for more information.

PIN (Property Identification Number)

The 9-digit number that starts 300... used to identify a specific property.

Please use this number when contacting the Treasurer's office; it will allow staff to quickly and accurately obtain information needed to help you.

Property Location or Property Address

The address of the property for the associated PIN.

Property Valuation

The property value determined by the Assessor's office and presented on the tax statement for your information only.

- **Actual Land and Building** - The property's total dollar amount, including improvements (buildings, etc.) located on the property.
- **Assessed Land and Building** - The dollar amount used to compute the tax.
- **Residential Property (7.2%) and All Other Property (29%)** – The percentages of the “Actual Land and Building” assessed for tax computation. The resulting amount is represented in the “Assessed Land and Building” amount described above.

Please contact the Assessor's office for more information about how property values are determined.

SPA Liens/Tax Liens/Unpaid Prior Years

- **Special Assessment Lien (SPA)** – A SPA is a lien that has been recorded against your property by a city or special district for delinquent water and/or sewer bills as well as other unpaid fees determined by one of these entities. By state law, the county Treasurer collects these fees.
- **Unpaid Tax Lien** – A tax lien is created whenever delinquent property taxes are sold and purchased at our annual tax lien sale. If the property has a tax lien a message will appear on the statement coupon that reads: PRIOR YEAR TAXES ALSO DUE
- **Prior Year's Taxes Due** – When taxes are delinquent from a prior year but were not sold at the tax lien sale a message will appear on the statement coupon that reads: PRIOR YEAR TAXES ALSO DUE

Tax District/Tax Authority

This identifies the taxing authority associated with the property. Tax districts are unique geographical groups of tax authorities that provide the services for a specific location and have power to levy taxes on that location.

Totals

- **Total Tax Levy** – The total of the items in the “[Tax Levy](#)” column.
- **Current Year Taxes Due** – The total amount of taxes due for the tax year being collected. Taxes are paid one year in arrears.