

# Perry County Assessor's Office

## Real Estate – Residential

### Residential Real Estate

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The Assessor's office utilizes a mass appraisal system to do an appraisal of each and every property in the County, utilizing the Cost and Market Approaches to value for most residences. Residential properties are physically reviewed on an ongoing basis to verify that the information contained in our assessment files is accurate and up to date. By law, the Assessor's office is obligated to physically inspect any residential property that increases in value by 15% or more as a result of reassessment.

### Residential New Construction

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As of January 1, 2005, Perry County has operated under the Occupancy Law ([RSMo 137.082](#)) concerning new homes. The Occupancy law does not affect agriculture or commercial properties, nor does it apply to additions or alterations – it only deals with new residences.

In layman's terms, the Occupancy Law requires that valuations be placed on new homes based on the date that they are occupied. The corresponding taxes are prorated based on how many months out of the year the new residence has been occupied.

Occupancy is defined as the first day of the month following the month the property is occupied. If you move in your new home on the 2nd, 8th, 12th, 17th, 21st, or 31st day of any month, occupancy would start on the first day of the following month. For example, if you moved in during the month of August, occupancy would start the month of September and you would be taxed on 4 out of 12 months.