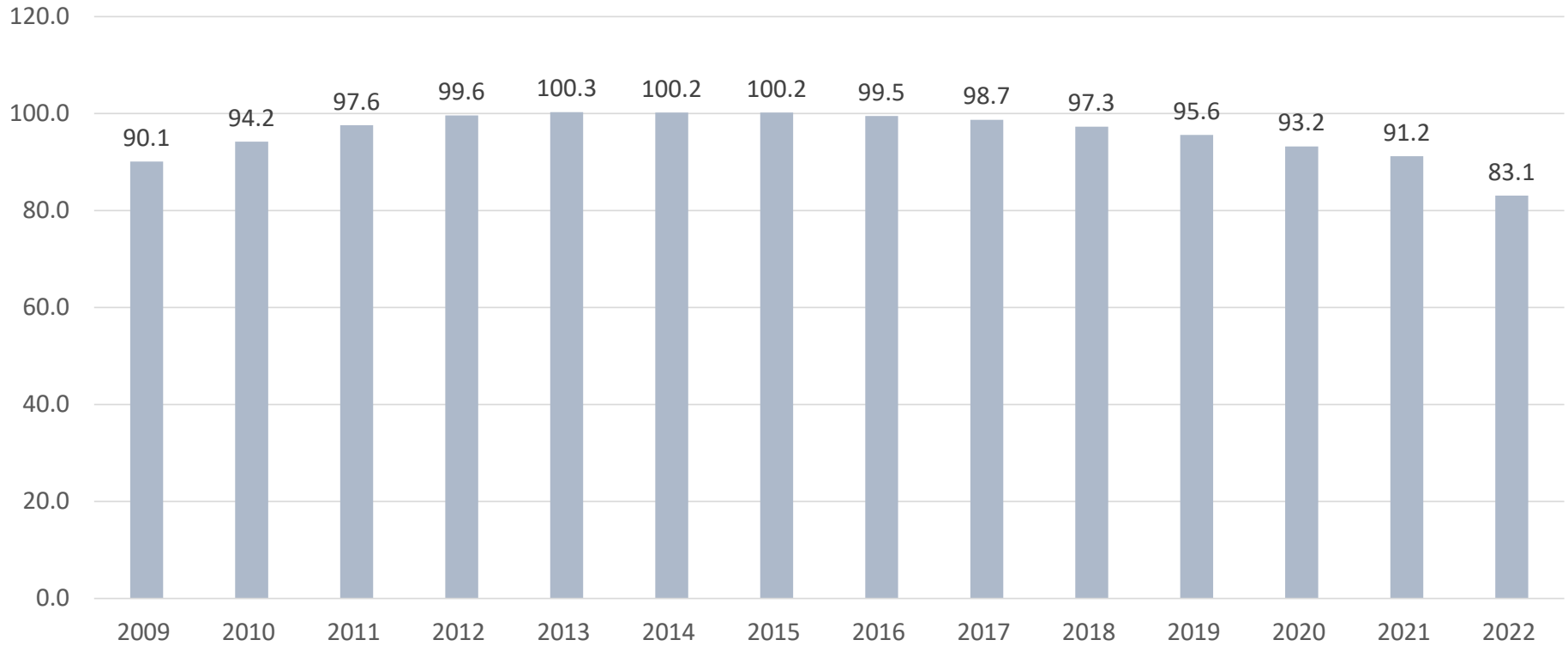


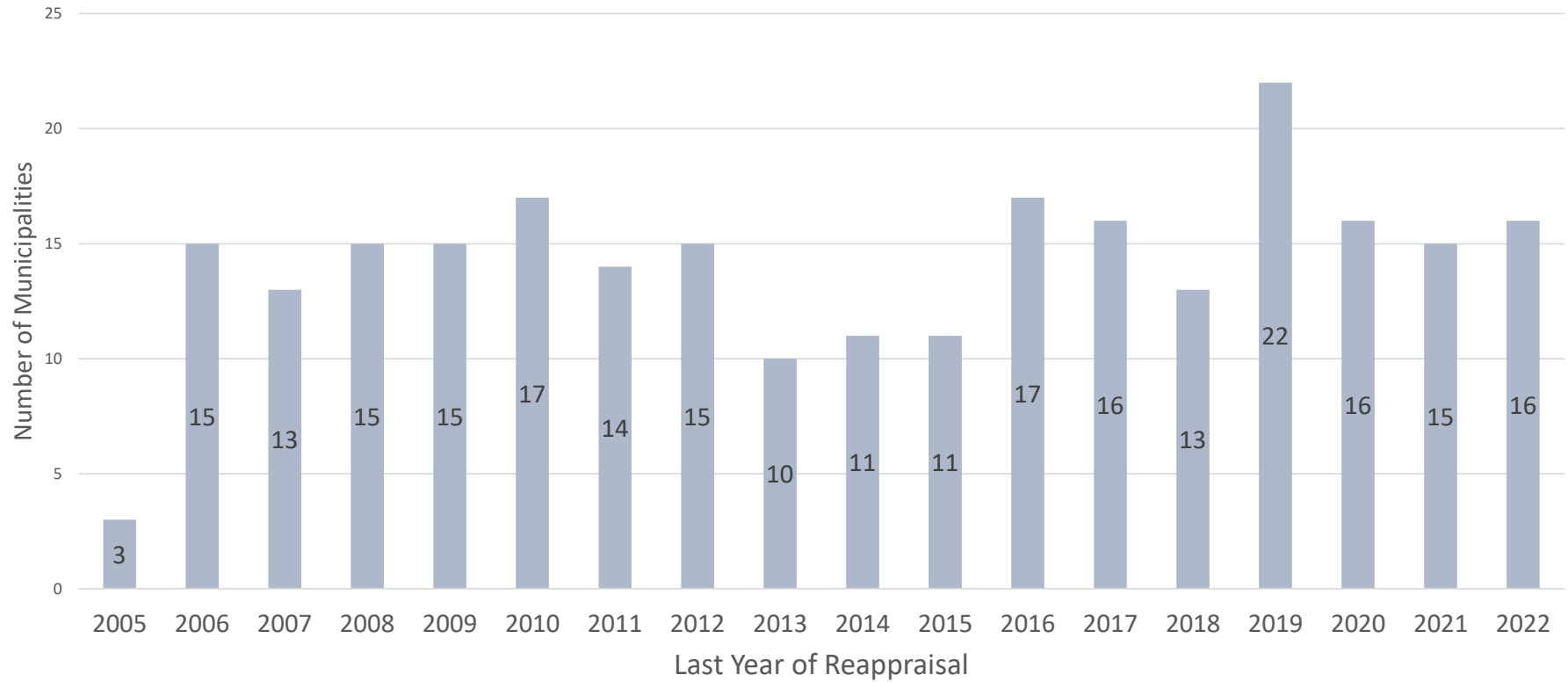
Statewide Common Level of Appraisal (CLA)



Based on the results of the 2022 equalization study the Statewide CLA is 83.1%

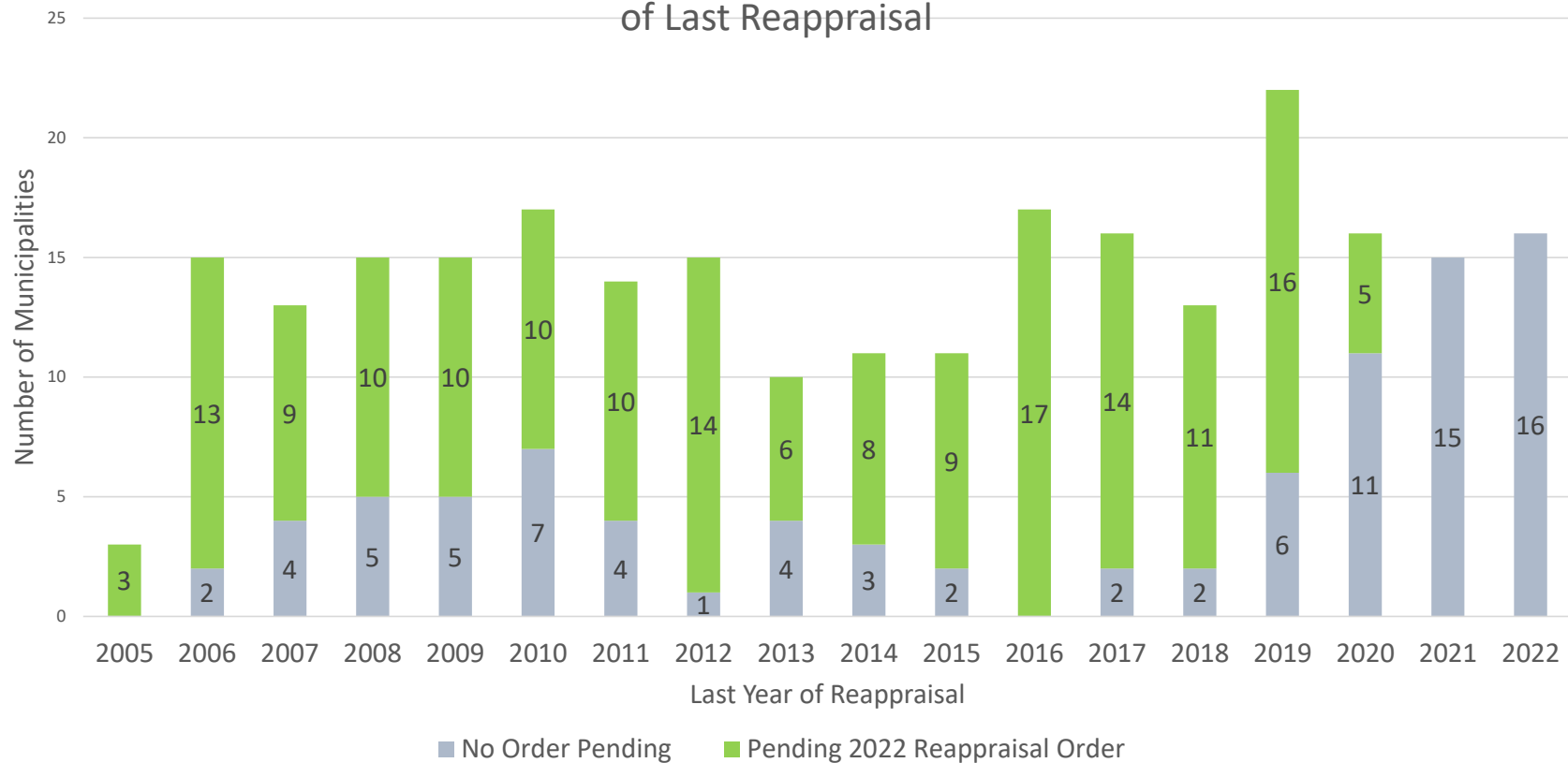
Results are based on the CLAs and CODs determined in the 2022 Equalization Study, results to not account for pending Equalization Study appeals.

Count of Municipalities by Last Year of Reappraisal



*In this analysis 6 unorganized towns and gores in Essex county are treated as one entity.
The average last year of reappraisal in the state is 2014.*

Count of Municipalities Pending 2022 Statutory Order to Reappraise by Year of Last Reappraisal



In this analysis 6 unorganized towns and gores in Essex county are treated as one entity

Results are based on the CLAs and CODs determined in the 2022 Equalization Study, results to not account for pending Equalization Study appeals. 32 V.S.A. § 4041a(b) requires that a municipality maintain its Education Grand List at a common level of appraisal (CLA) that is between 85% and 115% or a coefficient of dispersion (COD) that is at or below 20%, as determined by the director of Property Valuation and Review (PVR).

Last Year of Reappraisal	Number of Towns	Pending 2022 Reappraisal Order	Previously Under Reappraisal Order	Reappraisal Planned (2023 - 2027)
2005	3	3	2	3
2006	15	13	2	5
2007	13	9	2	5
2008	15	10	2	2
2009	15	10	3	4
2010	17	10	2	5
2011	14	10	4	7
2012	15	14	2	2
2013	10	6	0	0
2014	11	8	1	1
2015	11	9	2	5
2016	17	17	6	8
2017	16	14	1	4
2018	13	11	1	1
2019	22	16	1	3
2020	16	5	0	0
2021	15	0	0	0
2022	16	0	0	0
Total	254	165	31	55

In this analysis 6 unorganized towns and gores in Essex county are treated as one entity

Results are based on the CLAs and CODs determined in the 2022 Equalization Study, results to not account for pending Equalization Study appeals.

32 V.S.A. § 4041a(b) requires that a municipality maintain its Education Grand List at a common level of appraisal (CLA) that is between 85% and 115% or a coefficient of dispersion (COD) that is at or below 20%, as determined by the director of Property Valuation and Review (PVR).

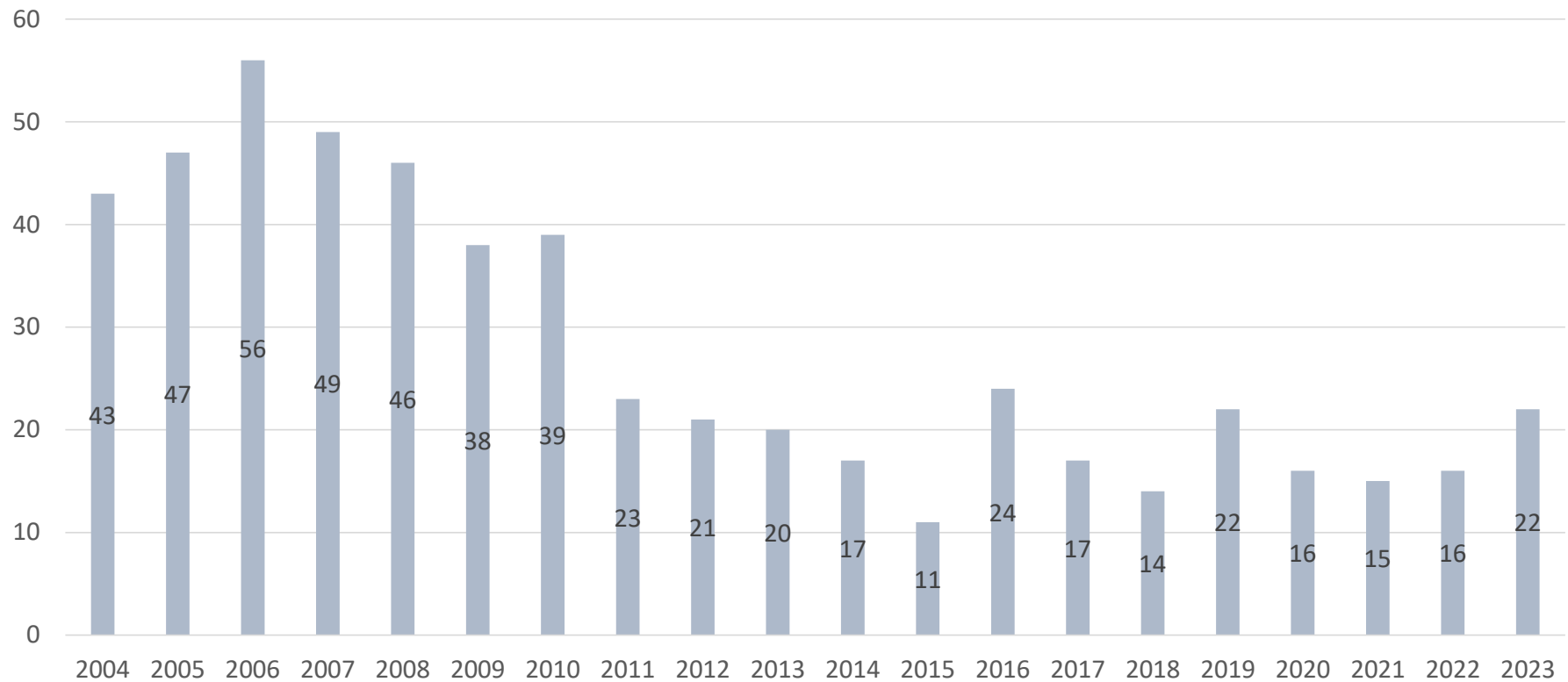
Equalization Study	2017	2018	2019	2020	2021	2022
Year Reappraisal Issued	2018	2019	2020	2021	2022	2023
Number of Reappraisal Orders Required	14	21	17	15	42	165

In this analysis 6 unorganized towns and gores in Essex county are treated as one entity

Results are based on the CLAs and CODs determined in the 2022 Equalization Study, results to not account for pending Equalization Study appeals.

32 V.S.A. § 4041a(b) requires that a municipality maintain its Education Grand List at a common level of appraisal (CLA) that is between 85% and 115% or a coefficient of dispersion (COD) that is at or below 20%, as determined by the director of Property Valuation and Review (PVR).

Count of Municipalities that Reappraised (received reappraisal CLAs) per Year



*In this analysis 6 unorganized towns and gores in Essex county are treated as one entity
In the past 10 years the average number of reappraisals per year has been 17 reappraisals per year.*