

Municipal Officials: Reappraisal Procedures and Checklists

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Please note: This document contains important information for Vermont municipalities undergoing a reappraisal of their Grand List properties.

Contents

Section 1: Before You Reappraise	3
Preliminary Steps	3
Section 2: The Contract	4
What an Appraisal Company Typically Does as Part of Preliminary Work	4
What an Appraisal Company Typically Does as Part of a Reappraisal	4
What to Send With the Request for Proposal	5
Determine These Responsibilities Before Signing a Contract	5
Deliverable Items to be Decided Upon Prior to Signing a Contract	6
Section 3: Completing Your Reappraisal	6
Items to Check Before Completion	6
Section 4: Resources	7
Contact Us	7

Section 1: Before You Reappraise

Vermont municipalities are required to appraise properties on their Grand List so that properties are fairly and equitably assessed/taxed under Vermont state statutes. The Division of Property Valuation and Review (PVR) at the Vermont Department of Taxes may require a town to reappraise if its [Coefficient of Dispersion](#)¹ is at or above twenty percent (20%). A town may also opt on its own to reappraise even if not required under Vermont statute. This list outlines the steps taken by towns, assessors, and PVR toward [completing a town's reappraisal process](#)².

Preliminary Steps

1. Determine if a reappraisal is needed (from Equalization Study results, independent sales ratio study, state mandate, or lister determination).
2. Determine reappraisal type (complete, statistical, partial, or rolling). [See Pub. GB-1267, Evaluation of Reappraisal Activity for the Equalization Study](#)³ for definitions of these terms.
3. Determine the level or role of the lister/assessor involvement in the reappraisal process.
4. Determine your preferred Computer Assisted Mass Appraisal (CAMA) program. Note: Consideration of other CAMA programs may increase your RFP responses as different vendors use their own systems.
5. Notify the Selectboard of the need for a reappraisal (to address costs and other issues). Determine the available reappraisal funds and discuss additional budgeting as necessary.
6. Determine your municipality's Request for Proposal (RFP) requirements.
7. Form a committee of interested municipal officers to draft and review Requests for Proposals (RFPs) (see details below).
8. Send out a RFP or letters to companies on [PVR's list of Approved Appraisal Firms](#)⁴. Potential contractors respond. VALA may have sample letters on their website to use as a reference.
9. Review returned proposals, check references, and choose a firm.
10. Interview candidates, negotiate, and complete a contract with the selected approved reappraisal firm. Ask your District Advisor for help if needed. **Review the contract with the town's attorney prior to execution.** (["What to Send With the Request for Proposal" on page 5](#))
11. Submit [Form RA-308, Detailed Reappraisal Compliance Plan](#)⁵ or [Form RA-308P, Preliminary Details Reappraisal Compliance Plan](#)⁶ to PVR at tax.pvr@vermont.gov.

Set the parameters of the reappraisal and make a detailed compliance plan. A compliance plan must be sent to PVR within 150 days following an order to reappraise. Towns that are not under order but conducting reappraisal activity must submit a plan to PVR for recalculation of their Common Level of

1 <https://tax.vermont.gov/glossary#c>

2 <https://tax.vermont.gov/municipal-officials/listers-and-assessors/reappraisals>

3 <https://tax.vermont.gov/sites/tax/files/documents/GB-1267.pdf>

4 <https://tax.vermont.gov/content/approved-appraisers-and-appraisal-firms>

5 <https://tax.vermont.gov/content/form-ra-308>

6 <https://tax.vermont.gov/document/form-ra-308p>

Appraisal (CLA). Ask your District Advisor (DA) for help if needed. Make sure to complete and attach all required addendums.

12. PVR will acknowledge receipt of the reappraisal plan by notifying the listers via email. If further action is needed, the listers will be contacted.
13. A municipality planning to complete a reappraisal in any given year must notify the director of PVR of that plan on or before January 1 of the same year. This helps PVR include all sales with new reappraised values into the three-year Equalization Study, as well as resetting the Current Use CLA applied to Use Values.
14. In the year that the completion of the reappraisal is declared, PVR will send confirmation to the listers.
15. The municipality may conduct preliminary meetings with the public and notify taxpayers about the reappraisal process (e.g., educating taxpayers, conducting meetings or mailings to inform them of the process.)

Section 2: The Contract

PVR approves and hosts a list of contract [appraisal firms and supervisors for reappraisals](#)⁷. All contractors and employees must be on PVR's approved list. [See 32 V.S.A. § 4052](#)⁸.

What an Appraisal Company Typically Does as Part of Preliminary Work

- Sales analysis - detailed research and analysis of land sales
- Development of land schedule(s), land grades, and neighborhoods
- Sales analysis - improved sales
- Detailed research of improved sales
- Development and calibration of a model
- Development of depreciation schedules through sales analysis
- Training both in the office and in the field

What an Appraisal Company Typically Does as Part of a Reappraisal

1. Data collection and entry (this may begin during or before the research process and continue until complete). All data collectors must be on the PVR approved appraiser list.
2. Review of values and testing. Finalization of models and schedules:

Sales analysis or modeling, or both

Land schedule

Depreciation schedules (dwellings, outbuildings, commercial, or mobile homes)

Local multipliers

7 <https://tax.vermont.gov/content/approved-appraisers-and-appraisal-firms>

8 <https://legislature.vermont.gov/statutes/section/32/129/04052>

Comparable sales support

Sales book or spreadsheet

Sales ratio study (overall and by category)

3. Quality Control

Data accuracy

Verify all properties have been valued

Value review

Desk review

Field review

What to Send With the Request for Proposal

1. 411. This is a report of your Grand List that can be generated out of the state software.
2. Requests for contractors to appraise commercial properties, special properties, exempt (non-tax) properties, utilities, and subsidized housing. If contracting separately for any of these please indicate. *
3. Details of the reappraisal project – inspections (physical or non-physical inspections).*
4. Request information on: *
 - a. What attempts will be made to gain entry to a property.
 - b. Alternative sources of accurate property information.
5. Sketches & photo requirements (be specific about the number of photos required for each property - dwellings, main business buildings, outbuildings).*
6. Details of reappraisal project content: public relations, scheduling, mailings, hearings the contractor will participate in (informal, formal, Board of Civil Authority (BCA), PVR Hearing Officer, or Superior or Supreme Court).*
7. Determine who is responsible for the Reappraisal Evaluation (formerly “three-prong test”). The reappraisal evaluation is a statistical analysis conducted by PVR to determine validity of the result.

*These could also be part of the contract

Determine These Responsibilities Before Signing a Contract

1. Data Collection
2. Data Entry

3. Current Use—Updated Allocations and Annual Maintenance (in some towns this may be a time-consuming effort)
4. Homestead Downloads - including reports and adjustments for filing
5. Notification of Value Change
 - a. Change of Appraisal Notices
 - b. Notification Booklet Listing All Values
6. Subsidized (Qualified) Housing Properties
7. Covenant Restricted Properties
8. Housesite/Homestead Values
9. Training Materials and Software Manuals
10. Veterans Exemptions
11. Reappraisal Evaluation—[Reappraisal Activity Evaluation for Equalization Study](#)⁹
12. Equalization Sales Review
13. Grievance, BCA, PVR Hearing Officer, or Court Processes

Deliverable Items to be Decided Upon Prior to Signing a Contract

- All items noted in Analysis above.
- Assessment Records for All Parcels (may include inactive parcels)
- Cost Reports
- Depreciation Schedule(s) (and any other schedules, such as Pond as applicable)
- Land schedule(s) (printed and electronic)
- Models or Work Products, or both
- Neighborhood Schedule or Delineation, or both
- Property Record Cards

Section 3: Completing Your Reappraisal

Items to Check Before Completion

1. Use 100% CLA for electric utilities (if it is a full reappraisal).

⁹ <https://tax.vermont.gov/sites/tax/files/documents/GB-1267.pdf>

2. Update Homestead/Housesite values - includes running reports and adjusting these values for business/rental use.
3. Update Current Use allocations using reappraisal values. Make sure Current Use CLA applied is 100%.
4. Listers and assessors finalize the values and produce the grand list abstract. Review for accuracy, consistency, and fairness.
5. Listers notify property owners of new values and announce the grievance process and schedule.* Make sure to send all notices with Certificate of Mailing and do not use bulk mail. Review notice or booklet with your District Advisor before printing. *Allow more time than during non-reappraisal years.
6. Form 411/Grand List to be transmitted to the state electronically.
7. The town submits [Form RA-310, Report of Reappraised Grand List](#)¹⁰ to PVR.
8. PVR will determine a new CLA for tax rate setting purposes and set the education tax rates using that new CLA.
9. PVR will evaluate the validity of the reappraisal results using the Reappraisal Evaluation, formerly known as the three-prong test. You can review our Reappraisal Activity Evaluation for Equalization Study for a detailed description of this evaluation. This cannot be completed until the town has validated all sales for Equalization and PVR has reviewed that data.
10. Assuming the town passes all levels of the Reappraisal Evaluation, new values are applied for equalization and the December equalization study will reflect the new CLA, based on sales data.
11. Get all deliverable items from the reappraisal firm prior to their departure.

Section 4: Resources

- [Municipalities: https://tax.vermont.gov/municipal-officials/municipalities](https://tax.vermont.gov/municipal-officials/municipalities)
- [Reappraisals: https://tax.vermont.gov/municipal-officials/listers-and-assessors/reappraisals](https://tax.vermont.gov/municipal-officials/listers-and-assessors/reappraisals)
- [Municipalities | FAQs: https://tax.vermont.gov/municipal-officials/municipalities/faqs](https://tax.vermont.gov/municipal-officials/municipalities/faqs)

Contact Us

If you have questions, [please contact your District Advisor](#)¹¹. If you have trouble locating the District Advisor assigned to your town, please call PVR at (802) 828-5860. We're here to help.

10 <https://tax.vermont.gov/content/form-ra-310>

11 <https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors>