

Assessor FAQ

FAQ

Filing A Grievance (Appeal My Assessment):

Q: When and how do I appeal my assessment? - (Filing a Grievance)

A: A property owner can appeal his or her assessment during the grievance period prior to the filing of the final Grand List. Only properties where changes have occurred will be notified of the grievance period. However, if you wish to appeal, a request to the Assessor's Office anytime during the year will result in notification of the dates of appeal. Typically the grievance period is in late May or early June.

- Properties that have been taken to the State Board of Appeals may not be appealed for four years after the decision.

If you chose to appeal, Vermont State Law requires you to file in writing. In the letter, state the reason for the appeal and provide any evidence you feel is appropriate. At the date of appeal, property owners are encouraged to meet with the Assessor to explain the details of the appeal. If a property owner is unavailable to appear in person the Assessor will consider the appeal based upon the merits of the letter.

If a property owner is considering an appeal, it is suggested they obtain a copy of the Handbook of Tax Appeals which is supplied by the Vermont Secretary of State's Office.

[Handbook of Tax Appeals](#)

Inventory/Personal Property Tax:

Q: If I own commercial property in St Albans, do I need to file an inventory of personal property with the Lister's Office?

A: Yes, inventory is not taxed but personal property (equipment) is assessed and taxed for municipal taxes. If you are new to the community, please contact our office and we will send a form for you to fill out.

Re-Appraisal:

Q: Why complete a re-appraisal?

A: Re-appraisals are completed for three reasons. First: to update files for any properties which have changed over time due to additions, renovations, basement finishes or other changes not recorded in the annual updates. Second: Over time the market changes to reflect buyer behavior. A location or building type that was previously desirable may have become less so over time or vice versa. As a result, one location may have become less or more valuable than it was in a previous re-appraisal. A re-appraisal identifies these changes and appropriately assesses for these variations. Third: Annually the State of Vermont completes an equalization study of each community in the state. When the Common Level of Appraisal (CLA) goes below 85 percent or above 115 percent and/or the Coefficient of Dispersion (COD) reaches 20 or above, state law requires a re-appraisal be completed.

House Value:

Q: How is my assessment related to the value of my house?

A: Assessments should be the same as the value of your property when a re-appraisal has been completed. Over time market values may increase or decrease and therefore the value of your property will change while the assessment remains the same until a new re-appraisal is completed. This typically happens once every seven to ten years.

Property Tax:

Q: How do I calculate my property tax?

A: Take the appraised value, divide by 100 and then multiply by the tax rate.

Tax Rate:

Q: What is the current property tax rate?

A: 2022/2023

Homestead - \$1.7918

Town - \$0.3430 / Exemption - \$0.0026 / School - \$1.4462

Non-Homestead - \$2.0443

Town - \$0.3430 / Exemption - \$0.0026 / School - \$1.6987

Q: How is the education tax determined?

A: The Common Level of Appraisal is an important tool in establishing the education tax rate. Act 68 (the state's education law, see 16 VSA § 4001(6) for the legal definition) requires that the state treat all towns equally in respect to education spending. Since all towns do not re-appraise in the same year all towns Common Level of Appraisal is different. To determine tax rates for any given community the State must first equalize or create fairness in each town's Grand List. The Common Level of Appraisal is used to adjust an actual Grand List total to an equalized education grand list. For example if, a town has a Grand List of \$100,000,000 and the Common Level of Appraisal is 75 percent then the Equalized Education Grand List is \$125,000,000. As a result the base education rate is increased 25% to ensure that education taxes are fair for all towns.

Common Level of Assessment (CLA):

Q: What is a CLA (Common Level of Assessment)?

A: The **C**ommon **L**evel of **A**ppraisal or **CLA**, represents the percentage of value that assessments in town are currently at. As the years after a re-appraisal pass the CLA will typically drop below 100 percent.

2022 Common Level of Appraisal (CLA) - 86.30%

Q: What is a COD?

A: The **C**oefficient **O**f **D**ispersion or **COD**, is a statistical measurement of the accuracy or confidence level of all assessments. With mass appraisal there is a statistical certainty that some assessments will not reflect the actual market value of property. The COD allows the Assessor to determine how accurate overall assessments are based on sales data. A COD of less than 10 is considered very accurate while a COD of less than 15 is acceptable. A COD above 15 may show inconsistent assessment.

Q: How is the municipal tax rate set?

A: Each year the Selectboard, with the assistance of all departments approve a budget. The budget is then put before voters to approve. A specific amount of that budget will be raised through property taxes. Once the budget is passed the calculation is a basic math formula taking the total grand list value of all taxable properties and dividing it into the budget amount.

Q: What information is available at the Assessor's Office?

A: The Assessor's Office has data concerning all property in the town. This includes sketches of individual buildings, pictures, cost printouts, land maps, property transfer information, etc.

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