

TOWN OF PAWLET
ASSESSOR'S OFFICE
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Application for Grievance

The Assessor has developed this application to assist you in your preparation for grievance day hearings. There are a few basic concepts that need to be understood before proceeding with the appeal process. The first point of information is the appraisal date. This is the date that your appraisal is set on. The appraisal date is April 1 of any tax year. Your appraisal is based on the condition and use of the property as of that date. The value of your property reflects fair market value. The methods employed by the assessors to arrive at fair market value are: the sales comparison approach, the cost approach and the income approach. All three approaches reflect the activity in the real estate market.

When preparing your information for presentation before the Assessor, there are three basic areas where you can contest your value. The first issue is the accuracy of your assessment record (property report card). Sometimes the measurement of the building could be wrong. The incorrect number of baths, basement (finished or unfinished), fireplaces, decks, porches, etc. may all affect the value of your property.

Fair Market Value: According to State Statute VSA 32 § 3481, (1), the listers are required to estimate fair market value of your property. Fair market value is defined as "...the price which the property will bring in the market when offered for sale and purchased by another, taking into consideration all elements of the availability of the property..."

Proportional Assessment: According to decisions from the Vermont Supreme Court, each person must be appraised at a uniform ratio of fair market value. For example, you have just purchased your property and your municipal appraisal is the same as your sale price. This would indicate that you are assessed at 100% of fair market value. If the municipality has a level of assessment for comparable property at 85% the law requires that you must be assessed at the same uniform rate that is prevalent in the town.

These are the three primary areas to be addressed in your grievance day appeal.

1) Get a copy of your property record card and review all information; 2) Review the sales that have occurred in your neighborhood. List properties that you consider to be similar to your property; 3) Review the sales information and level of appraisal of comparable property in your neighborhood and see if you are disproportionately assessed.

All of the property record cards are public information and available for review. If you need help, just ask. While we cannot perform an analysis for you, we are more than happy to point you in the right direction. It is customary to have at least three properties for comparison purposes.

(Property Sold After April 1. Sometimes property changes hands after April 1 and the new owner wishes to appeal or to continue a pending appeal. Since all values are established as of April 1, and the tax bills are issued to the April 1 owner, only the owner of record on April 1 can appeal. The previous owner can make the new owner an agent, however. In that way, the buyer can participate by acting on behalf of the owner.)