

# Assessor's Office

Office Hours: Monday, Tuesday & Wednesday 9-3  
Friday by appointment only

On March 1, 2016, the Town of Dover voted to dissolve the Board of Listers and appoint an Assessor. The Assessor has the same powers, discharges the same duties, proceeds in the discharge thereof in the same manner, and be subject to the same liabilities as are prescribed for Listers or the Board of Listers under the provision of Title 32.

## **Responsibilities of the Assessor**

The Assessor is responsible for the preparation and overall maintenance of the Grand List, a comprehensive list of every property in Dover, ensuring it is as accurate and equitable as possible.

The valuation year is from April 1st to March 31st of any given year. Thus, the owner and condition of the property is effective as of April 1st.

The Assessor is responsible for appraising all real property in Dover in compliance with applicable Vermont State Statutes. The duties also include updating changes to property cards resulting from building permits, address changes, work with tax maps and maintaining the State's Current Use program. The Assessor's Office typically perform exterior inspections of new and existing structures. Whenever possible, an interior inspection is done to keep records up to date, and values current.

## **Market Fluctuations**

It is important to understand that one or two low or high sales are not enough to justify changes to an entire property class or neighborhood. Assessments typically are on "median" values for any group of properties, or that value which falls in the middle, over a three-year period. This lessens the influence of extreme high and low sale prices. There must be a clear and consistent trend to make market adjustments up or down.

## **Education Property Tax**

In 1997 Vermont's Supreme Court ruled that education is the state's responsibility. It said the state has a responsibility under the constitution to provide "substantially equal access" to a

quality basic education to all Vermont students, regardless of where in Vermont they may live. This led to the passage of Vermont's Equal Education Opportunity Act providing for a statewide education property tax. This act now includes a property tax adjustment provision relating to primary residents.

### **Common Level of Appraisal/Equalized Education Property Value**

The Common Level of Appraisal has become a very important component since the passage of the education funding Acts 60/68 in calculating and equalizing education taxes statewide. The purpose: to ensure that properties of equal value pay equal taxes. There are over 250 taxing jurisdictions in the state, so there is some divergence in the assessment levels of the various jurisdictions. Property Valuation and Review (PV & R), a division of the Vermont Department of Taxes, perform equalization studies to eliminate the divergence prior to determining education tax rates.

### **PV&R takes the following steps to estimate a town's equalized value:**

Collects sales data for a three-year period; 2022 is based on sales from 4/1/2019 thru 3/31/2022

- Eliminate sales that do not represent market value
- Stratifies the remaining sales by Grand List categories
- Calculates listed-value-to-sales price ratios for all market sales

Determines equalization ratios that represent reliable estimates of the divergence from 100% of fair market value, applies the resulting ratios to the Grand List value for appropriate categories and sums the resulting values

The total, with adjustments for local agreements and current use appraisal, is the equalized education property value for the town. The Common Level of Appraisal for 2022 is 94.19% for the Town of Dover. The COD is 15.93%

### **Appeals and Grievances**

Anyone owning property in Dover has the right to appeal or grieve the assessment.

If you plan on filing an appeal, please follow the steps to allow for an accurate and thorough appeal.

You must be the owner of record as of April 1st.

If you were not the owner of record, you must obtain, in writing permission from the former owner.

The appeal must be in writing

Please use the form provided for your convenience below. (see attached)

Grievance hearings are held in June. You will be notified as to the dates and times. As a property owner, it's important to know how the town has assessed your property. To obtain a property card, call the office or use the online mapping program:

Once you have a had a hearing, you will receive a notice of decision of grievance within 7 days. It will give information as to the next step beyond the grievance process.

## Supporting Documents

Application for Grievance 99.13 KB

Notice to Taxpayers 2023 Grand List 66 KB