

106.2 Policy of the Town of Berry Regarding Assessments and Revaluations

- I Purpose
- II Assessor
- III Town
- IV Effective Date

SECTION I – PURPOSE

To work to improve communications with its citizens regarding the assessment process, what assessment terms such as property categories mean, and how to challenge inappropriate valuations effectively because:

- A. Assessments and revaluations are relatively costly procedures, both in terms of actual dollar outlay and in terms of time and effort needed from town government and town citizens.
- B. The assessment and revaluation process can be perceived as highly threatening to citizens and property owners in the Town.
- C. Poor communication between the Assessor and the town government and town citizens can exacerbate an already difficult situation.
- D. Recent sales within an area as small as a single Town may provide insufficient accurate information for accurate valuation of real estate within a Town.
- E. It is in the Town's best interest that property valuations within the Town be as fair as possible, and that all property owners in the Town accept the valuations as being as fair as possible.

SECTION II – ASSESSOR

To this end, the Town will require the Assessor to:

- A. Send the Town Clerk all valuation information at least four days before sending the information to the property owners.
- B. Broaden comparable sales to include those in adjacent towns for assessment of properties.
- C. Both notices sent to property owners and the draft assessment role shall include, in addition to all information required by statute, a listing of acreage, improvements and valuation for each class of property on each parcel.

SECTION III – TOWN

The Town will:

- A. Include a detailed description of the valuation process in the newsletter, at the time the revaluation is to begin.
- B. Include a detailed description of why the revaluation is necessary, how the valuation affects taxes, how to determine if the relative (as opposed to absolute) valuation of a particular parcel has changed and how to challenge perceived inaccurate valuations effectively. This description should include information on how to approach the Assessor at the Open Book and how to prepare a case for the Board of Review, including examples.
- C. The Town should avoid revaluations during periods when the rate of change in property values is changing substantially, if possible.

SECTION IV – EFFECTIVE DATE

This Policy shall take effect and be in force from and after the day after passage and publication as required by law.

Dated this 18th day of June, 2018

Posted: June 19, 2018

Brenda Kahl, Clerk/Treasurer
Jeff Davis, Supervisor
Joe Kruchten, Supervisor

Anthony Varda, Chairperson
Michael Statz, Supervisor
Duane Haag, Supervisor