



State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Agency of Administration

July 12, 2022

JUL 14 2022

Windham Municipal Officials
5976 Windham Hill Road
Windham, VT 05359

You are receiving this letter because the Vermont Department of Taxes is notifying towns required to reappraise Education Grand List properties. Vermont Law 32 V.S.A. § 4041a(b), requires that a municipality maintain its Education Grand List at a common level of appraisal (CLA) that is between 85% and 115% or a coefficient of dispersion (COD) that is at or below 20%, as determined by the director of Property Valuation and Review (PVR). If the Education Grand List falls outside either of these parameters, the director must order the municipality to reappraise.

Based on the results of the 2021 Equalization Study the CLA and/or the COD in Windham were outside these acceptable parameters, and therefore, an order to reappraise is issued.

What do you need to do?

1. **Please provide this information to your Board of Listers or Assessor.** An electronic copy of this letter was emailed to the Town Clerk, which includes web-based links to the required forms, reappraisal rules, PVR guidance and helpful resources. If you have not received this additional information, please reach out to PVR/your District Advisor.
2. **Within 30 days respond** to this order to indicate receipt of order and intention to develop a detailed compliance plan. A response form is attached. The response must be signed by the chair of the legislative body of the municipality or their designee. If contesting the order, a response in writing is required.
3. **Plan a reappraisal as soon as possible.** Work with PVR/your District Advisor and send a completed detailed compliance plan, Form RA-308, within 150 days of this order. Based on the date of this order the town response is due by December 9, 2022.

If your municipality has already voluntarily scheduled a reappraisal and submitted a RA-308, a response to this order is not required. Check in with your District Advisor on the status of your reappraisal. If any details or the timeline of your reappraisal have changed, please send updated information.

Send communications to: Vermont Department of Taxes, Property Valuation and Review, ATTN: Reappraisal, 133 State Street FL 1, Montpelier, VT 05633; electronic submissions: your District Advisor and tax.pvr@vermont.gov.

Sincerely,

Jill Remick, Director
Property Valuation and Review
cc: Selectboard, Board of Listers/Assessor





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ORDER TO REAPPRAISE

Findings of Fact:

Pursuant to 32 V.S.A. §5406, the Director of Property Valuation and Review notified the Selectboard that the municipal CLA was 83.75% and COD was 20.07%.

Conclusions of Law:

Pursuant to 32 V.S.A. § 4041a, Windham is required to reappraise its education grand list properties. Section 4041a. provides:

(b) If the Director of Property Valuation and Review determines that a municipality's education grand list is at a common level of appraisal below 85 percent or above 115 percent, or has a coefficient of dispersion greater than 20, the municipality shall reappraise its education grand list properties. If the Director orders a reappraisal, the Director shall send the municipality written notice of the decision. The municipality shall be given 30 days to contest the finding under procedural rules adopted by the Director, to develop a compliance plan, or both. If the Director accepts a proposed compliance plan submitted by the municipality, the Director shall not order commencement of the reappraisal until the municipality has had one year to carry out that plan.

(c) If a municipality fails to submit an acceptable plan or fails to carry out the plan, pursuant to subsection (b) of this section, the State shall withhold the education, transportation, and other funds from the municipality until the Director certifies that the town has carried out that plan.

Order:

Now therefore, in conformity with Section 4041a(b) of Title 32, you are hereby ordered to reappraise your Education Grand List properties. Failure to comply will result in withholding of State funds.

Dated at Montpelier, Vermont on this 12th day of July 2022.

A handwritten signature in cursive script, appearing to read "Jill Remick".

Jill Remick, Director
Property Valuation and Review



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Windham Municipal Response to Reappraisal Order

Vermont Law 32 V.S.A. § 4041a(b), requires that a municipality maintain its Education Grand List at a common level of appraisal (CLA) that is between 85% and 115% or a coefficient of dispersion (COD) that is at or below 20%, as determined by the director of Property Valuation and Review (PVR). If the Education Grand List falls outside either of these parameters, the director must order the municipality to reappraise.

Based on the results of the 2021 Equalization Study the CLA and/or the COD in your municipality were outside these acceptable parameters, and therefore, an order to reappraise was issued.

This response acknowledges the municipalities receipt of the reappraisal order. The municipality will work towards submitting a reappraisal compliance plan (Form RA-308) within 150 days of the date of order.

The response must be signed by the chair of the legislative body of the municipality or their designee.

Signature and date

Please return response by mail or email to: Send communications to: Vermont Department of Taxes, Property Valuation and Review, ATTN: Reappraisal, 133 State Street FL 1, Montpelier, VT 05633; electronic submissions; your District Advisor and tax.pvr@vermont.gov.