



Questions and Answers About the Plainville Revaluation

*A town-wide revaluation project is underway.
Here are some commonly asked questions and responses.*

Q 1: What is a Revaluation?

A Revaluation is the process of determining fair market value of all properties within a municipality for the purpose of a fair distribution of tax burden.

Q 2: Why is the Town revaluing all properties?

Connecticut General Statutes Section 12-62 requires that each municipality conduct a revaluation of all property every five years. The Statutory requirements exist to ensure uniformity in real property valuations (fair market value) by eliminating inequities that have developed since the last revaluation due to changing market conditions.

A revaluation is undertaken to:

- Secure a more equitable distribution of tax burden
- To bring the assessment level to current
- To modernize assessment procedures, and
- To comply with state statutes

The last revaluation for the Town of Plainville was done in 2016. Property values change over time, some types of property appreciate at different rates than other types of property. To address these changes in value a revaluation is completed to determine the current fair market of each real estate parcel in the Town of Plainville as of October 1, 2021.

Q 4: What is Fair Market Value?

Fair market value is a legal term defined by courts as the probable price which a property would bring on the open market, given prudent, knowledgeable, and willing buyers and sellers. Fair market value is the standard by which the fairness of all assessments is judged.

The buyer and seller of real estate determine the fair market value of real estate. The appraiser or assessor analyze real estate transactions that occur within a community and determine the factors that lead to the final sale prices. Information developed through the analysis of these sales is used by appraisers and assessors to develop mathematical models that are utilized in estimating market values which include location, condition, age, size and quality of improvements.

Q 3: What actions will a Data Collector take when they come to my door?

1. Ask you questions about the property.
2. Verify any recent sales of property.
3. Measure the outside dimensions of the residence and other structures.
4. Ask permission to view the interior of the property.

Data Collectors are trained only to collect data. They cannot answer questions about property value or taxes.

Q 5: What happens during a Revaluation?

Revaluation is typically a two-step process: One: The Town evaluates properties for their characteristics and data (such as building dimensions, condition, etc.), and Two: The Town evaluates recent property sales. Evaluating characteristics and data confirms details of a property. Sales analysis provides market conditions and establishes parameters to estimate the value of property that has not been sold. The value of each property is determined by appraisers reviewing collected data and applying determining factors of the sales analysis to come up with a final fair market value for your property.

Q 6: Will this mean the Town is going to collect more taxes as a result of Revaluation?

A revaluation is not intended to artificially raise revenues; its purpose is to value all properties by the same standard at the same point in time.

Q 7: Right now, my assessment is only a fraction of the true value of my property. Does this mean I am under assessed and will pay more taxes?

Real estate in Plainville is assessed at the state mandated 70% ratio of fair market value as of 2016. After revaluation all properties will continue to be assessed at 70% of fair market value but as of October 1, 2021. Your assessment may likely change. Property taxes, however, are determined annually based upon the Town's voter approved/adopted budget, which provides a mill rate (tax per \$1,000 of assessed value).

Q 8: How is the Mill Rate established?

The elected Town Council establishes the mill rate (property tax) annually, based on the voter adopted annual budget. The formula for determining the mill rate is the Town Levy divided by the Taxable Grand List. The Town Levy (also referred to as the Grand Levy) is the amount of money the Town needs to generate through property taxes in order to provide town services. The Taxable Grand List is the total of all non-exempt assessments for all real estate, motor vehicles, and personal property located within the Town's boundaries. Reappraisal only directly impacts the Taxable Grand List.

Q 9: What measures have been taken to ensure my security with this activity?

Security of residents is a high priority. All project personnel will have a photo identification card. All COVID-19 safety measures will be observed including wearing a mask and social distancing. Each worker will have a background check. Workers' cars (model, license number, etc) will be registered with the Assessment and Revenue Collection Office and Town of Plainville Police Department. Data Collectors are instructed not to enter any house unless an adult is present, and the adult has given permission to do an interior inspection. Please contact the Town, or Police Department to verify the authenticity of any worker.

Q 10: What qualifications do the Appraisers have?

The administration of this project shall be assigned to a Project Manager or Supervisor who must be certified by the State of Connecticut as a Revaluation Supervisor pursuant to Connecticut General Statutes 12-12c and any other State of Connecticut regulations. Project Supervisors are required to have no less than three (3) years of practical experience in the appraisal of commercial, industrial, apartment, farm and residential type properties. Residential Review Appraisers are required to have no less than two (2) years' experience. In addition, both the Project Supervisor and Review Appraisers must pass a written comprehensive examination administered by the State of Connecticut Office of Policy and Management.

Q 11: Do I have to let the data collector in my home?

No. If you do not wish the Data Collector to come into your home, only exterior data will be collected, and interior data estimated. Property owners are encouraged however to permit an interior inspection to ensure the most accurate representation of your property is captured. If you do not wish the Data Collector to come on to your property at all, please mail or hand deliver a written notice with the property owner's name, signature and specific address to the TYLER | CLT; c/o Assessment and Revenue Collection; 1 Central Square, Plainville CT 06062. Again, it is in the taxpayer's best interest that the new assessments are based on accurate data. The best way to achieve an accurate assessment for both you and the community is to allow the data collector to inspect your property.

Q 12: What happens if Data Collectors aren't allowed to do an interior inspection?

The Town will determine what features are in the interior of the house based on surrounding properties. Refused entry homes will be determined to have every feature that are in other similar homes. It is always better to allow for interior inspections, so that property owners do not get assessed (and thus taxed) on features they may not have.

Q 13: How will the property owner be notified of the new assessment?

Each property owner will receive an individual notice of the new assessment. Property owners can review the entire public assessed values; so that the property owner can see what the values are around their property.

Q 14: What is an informal hearing?

Towards the end of the Revaluation, every homeowner receives a notice of his or her proposed valuation based on the analysis performed. These values are not final; they only become final after hearings. When a homeowner has a question or concern about the proposed valuation, they are asked to call the firm to set a date and time for a meeting (hearing) to discuss the valuation process and answer any questions the homeowner may have. An informal hearing is not a forum to discuss taxes, it is strictly meant to answer questions on the property valuations. Homeowners are asked to come prepared with questions and have compared their property to other comparable ones in their neighborhood. A Hearing Officer will determine if a review of the property is necessary. All changes to value that occur due to a hearing will be reflected in the change notice that is sent after hearings are complete.

Q 15: Will evening or Saturday appointments be available?

Yes.

Q 16: How will the Town appraise my property?

The Town, with the assistance of our vendor Tyler, will estimate the value of your property by using data collected about your property and analyzing recent sales of comparable properties in your neighborhood.

Q 17: How will I know if my assessment is equitable?

There are two methods to review “equitable”. First, compare your property to similar properties that have recently sold. Your value should be similar with those sale prices, though not identical. Second, if no recent sales are available, compare your assessment to other similar properties in your area using the Street Listing of Values available in the Assessment and Revenue Collection Office. Your value should be similar with those comparable properties. Remember, very few properties are exactly alike. Your value should be comparable, but it seldom will be the same as what seems to be similar property.

Q 18: If I disagree with my assessment after a hearing, what are my options?

If any property owner believes the assessment on their property is more than its Fair Market Value, they should first notify the Assessment and Revenue Collection Office. They may then appeal before the Plainville Board of Assessment Appeals. The Board of Assessment Appeals will review the case and make a determination as to the disposition of the appeal. Should the property owner still feel the assessment is incorrect, they may appeal to the Superior Court. All applications to the Board of Assessment Appeals must be made by February 20, 2022 if the Assessor’s office files the grand list by January 31, 2022. Always contact the Assessment and Revenue Collection Office with any questions pertaining to the filing dates for appeals.

Q 19: When will the reassessment first appear in tax bills?

The reassessment will be reflected in tax bills issued June 2022. Plainville Town Council will establish the mill rate for those bills in the Spring of 2022. **Please note that the previous year mill rate should not be utilized to determine your tax liability.**

Q 20: What about elderly and veterans’ exemptions?

The law requires that the assessor appraise taxable property and not the people who own it. Under state law, all property is appraised at current fair market value. There are, however, programs for Elderly or Totally Disabled Homeowners and Veterans that provide tax relief. Homeowners who currently qualify and are receiving those benefits will continue to receive them. Exemptions and Tax Credits will be deducted at time of tax billing. Homeowners who have questions about their eligibility for programs should contact the Assessment and Revenue Collection Office.