## Assessor's Property Inspection Programs

The collection and maintenance of current and accurate property inventory data is a critical element in the development of uniform, fair market values. Accordingly, the Bureau of Local Assessment (BLA) requires that communities re-inspect all town property, including tax-exempt parcels, at least once every nine years. (See BLA <u>Guidelines for Development of a</u> <u>Minimum Reassessment Program</u>)

During the normal course of work, the assessing office performs routine inspections. These inspections are initiated due to the issuance of a building permit, the transfer or sale of a property, and an abatement of taxes request. During an inspection, the assessor gains entry to a property and reviews the current condition, taking measurements and noting any changes on the property record card. These inspections are necessary to estimate <u>new</u> growth and to determine whether interim year or <u>triennial</u> property value adjustments are warranted based on changing market conditions. They also enable the assessors to maintain an up-to-date property database and can contribute to the community's cyclical re-inspection program.

A cyclical reinspection program involves completing an interior and exterior inspection of all property over a multi-year period, not exceeding nine years. Based on community parcel count and the number of routine inspections conducted annually, the assessors schedule additional inspections each year to meet the BLA timeframe. Recollection priorities are determined from a database query of the last recorded date of entry for all parcels.

Cyclical inspections may be done by in-house staff and/or with the assistance of a part-time data collector, fee appraiser or appraisal firm. From these inspections, any changes in the properties are entered on the property record card and keyed into the assessor's computerized database. For communities that fall behind in their cyclical program, there is the option of contracting with an appraiser, or appraisal firm, to perform a full measure and list. The purpose is to complete visits to all remaining uninspected properties over a brief period of time, which typically can be very expensive.

Whether prompted by a building permit, a transfer of title or abatement request, or whether part of a cyclical reinspection program or measure and list effort, a program of regular inspections enables a community to maintain the most current property database and helps ensure that all taxpayers are assessed fairly, and pay their fair share of the property tax burden.