

Town of Plymouth

Vermont

Assessors' Office

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Plymouth, VT 05056

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2027 TOWN-WIDE REAPPRAISAL · ADVANCE NOTICE — BEFORE DATA COLLECTION

Understanding Town-Wide Reappraisals

The Town of Plymouth is undertaking a town-wide reappraisal for the **2027 Grand List**. Data collection begins **October 1, 2026**. Before our appraisers start knocking on doors, we want to walk you through how this process works and what a change in your assessed value actually means for your tax bill — so that when your new value does arrive, you already know how to read it. Your first question will likely be: *“Does this mean my tax bill is going up?”* The honest answer: **not necessarily — and here’s exactly why.**

BEFORE DATA COLLECTION BEGINS



We’ll be holding a **public Q&A session** before NEMC appraisers begin visiting properties, so you can ask questions about the process in person. **[DATE, TIME & LOCATION TO BE CONFIRMED]** — watch for a follow-up notice and posting at the Town Office with the details.

The Big Idea: Values & Tax Rates Move Together

Think of it like a seesaw. When assessed values go **up**, the tax rate goes **down** — because the same town budget is now spread across a larger total grand list.

YOUR VALUE

TAX RATE



Your Municipal Rate: Not a Cash Grab

This applies to your municipal tax rate. The Town of Plymouth does not collect more money just because your value went up.

1

Town Budget Voted On

Every March, Plymouth voters approve exactly how much the town can spend

2

Grand List Set April 1

The grand list is finalized each April 1st, reflecting current fair market values for all properties

3

Municipal Rate Recalculated

The rate is set so the approved budget is collected — no more, no less

💡 The bottom line: The reappraisal does not change how much money the town collects. It changes *how fairly that amount is divided up* — based on what each property is actually worth today. Your share of the budget is based on your share of the town's total value.

Two Grand Lists — Two Very Different Stories

Your tax bill has two separate sections — municipal and education — and they work completely differently. Understanding this distinction is important, especially right now.

	 MUNICIPAL	 EDUCATION
Grand list value	Your assessed value — set by the Town of Plymouth NOT ADJUSTED	Your assessed value — equalized by the State using the Common Level of Appraisal (CLA) CLA APPLIED
Who sets the rate?	Town of Plymouth — based on the budget you voted on in March	Vermont Legislature — based on the statewide education fund, set in Montpelier
Does reappraisal affect the rate?	Yes — directly. As the grand list grows, the municipal rate drops to collect the same approved budget amount	Indirectly. Reappraisal brings Plymouth’s CLA closer to 100%, reducing the state’s equalization adjustment — but the base education rate is set by the state, not the town
Can we predict it?	Yes. The budget was set in March. Once the grand list is finalized, the municipal rate is straightforward math	Not yet. The Legislature sets the education rate annually, closer to the year it applies to. We cannot calculate your education rate for the 2027 Grand List until they do

 IMPORTANT — THE EDUCATION RATE IS A MOVING TARGET

Vermont’s statewide education tax rate is **not set by the Town of Plymouth** — it is set annually by the Vermont Legislature based on the statewide education fund. Because the 2027 Grand List won’t be finalized until after this reappraisal is complete, and the Legislature won’t set the education rate that applies to it until closer to that time, **we cannot give you a projected education tax figure today.** We will share updated information as it becomes available.

What is the CLA, and why does it matter? Every year, the Vermont Department of Taxes compares each town’s assessed values to actual sale prices in a study called the Equalization Study. The result is your town’s **Common Level of Appraisal (CLA)** — in plain terms, a measure of how closely local assessed values track today’s fair market value. A CLA of 100% means assessed values match the market; a CLA below 100% means assessed values have fallen behind rising market prices, so the State scales up the town’s *education* grand list to correct for it — without changing your actual assessment.

Plymouth’s current CLA is 45.44% — meaning assessed values across town, on average, sit at less than half of today’s fair market value, so the State has been equalizing our values upward for education tax

purposes to account for that gap. Our current Coefficient of Dispersion (COD) — a measure of how consistently assessments track value from property to property — is 32.22, which is higher than the State's standard for uniformity. That means the gap isn't even across town: some properties are further behind current market value than others. By completing this reappraisal and bringing assessed values back in line with fair market value, Plymouth's CLA will reset to **100%** and its uniformity will improve substantially. That means no more state equalization adjustment, a more accurate education grand list, and a fairer distribution of the education tax burden across property owners.

The Best Way to Gauge Your Future Tax Bill

Once data collection and analysis are complete, we will publish the **town-wide average change** in assessed value. That single number will be your benchmark. How *your* property's change compares to that town-wide average — not the dollar amount itself — is the best predictor of whether your municipal tax bill will go up, stay the same, or go down.

Below Average

**YOUR VALUE ROSE LESS
THAN THE TOWN AVERAGE**

Your share of the grand list *shrinks* relative to others.
Your municipal tax bill will likely **decrease**.



Near Average

**YOUR VALUE ROSE NEAR
THE TOWN AVERAGE**

Your share of the grand list stays roughly the same. Your municipal tax bill will likely **stay flat**.



Above Average

**YOUR VALUE ROSE MORE
THAN THE TOWN AVERAGE**

Your share of the grand list *grows* relative to others. Your municipal tax bill will likely **increase**.



How to read it once your notice arrives: Say the town-wide average increase turns out to be 50%. If your assessed value rose by 30% — well below that average — your taxes will likely go **down**, because your property now represents a *smaller slice* of the total grand list than it did before. If your value rose by 70% or more, your municipal tax bill will likely increase. The math is always relative to the town's average, not to the raw percentage on your notice.

What Happens Next

No property in Plymouth has a new value yet — that only happens after data collection and analysis are complete. Here is the timeline for the 2027 Grand List reappraisal:

1

Public Q&A Session

A public Q&A will be held before appraisers begin visiting properties — date, time, and location to follow

2

Data Collection Begins

NEMC field appraisers begin visiting properties starting October 1, 2026, to record interior and exterior data

3

Sales Analysis & Valuation

Once listing is complete, NEMC analyzes recent Plymouth sales to determine fair market value as of April 1, 2027

4

Preliminary Values & Informal Hearings

Property owners receive a Preliminary Value Notice with instructions for scheduling an informal hearing with NEMC

 **Why this is a clean-slate data collection:** This reappraisal is a complete data conversion, not a routine update. Plymouth's property records are being converted into AP5, the computer-assisted mass appraisal (CAMA) system from Patriot Properties, a Catalis company, that NEMC uses to manage assessment data. We'll use the Town's existing records as a starting reference point, but every property will be visited and its data collected fresh in the field — measurements, condition, quality, and other characteristics — as though we were starting from scratch, rather than simply carrying old data forward and adjusting it. That's why a thorough on-site visit matters, even for properties that were inspected in past years.

Questions? We're here to help.

We'll hold a public Q&A session before appraisers begin visiting properties — details to follow. In the meantime, feel free to reach out directly. Data collection begins **October 1, 2026**. NEMC appraisers will carry clear identification and will leave a card if you're not home when they visit. If you'd like to schedule a specific appointment, or would prefer the appraisers not access your property without your presence, please contact the Assessors' Office. Once data collection and valuation are complete, we will mail you a Preliminary Value Notice with your new assessed value and instructions for scheduling an informal hearing.

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Advance Notice Period

September 2026