



## **Community Certification Report (CCR) Procedures**

**New for FY 2018:** To assist with identifying required data, fields highlighted in **yellow** require data entry, even if data is Null or “N/A”. Once data is entered, the yellow highlight will disappear.

***NOTE: Remember to hit “save” often as you work through the form, and especially before you close the form or risk losing your progress!***

- Select the appropriate BLA advisor from the drop-down list.
- Select the appropriate community from the drop-down list.
- The appropriate certification fiscal year has been locked on the form.
- Select the current billing cycle from the drop-down list. (quarterly or semi-annual)

### **COMMUNITY INFORMATION**

#### **Previous Fiscal Year Tax Rates**

- Fill in the tax rates from the previous fiscal year for residential, commercial & industrial and personal property.

#### **Top Five Taxpayers**

- List the Top Five Taxpayers of the prior Fiscal Year. Make sure **the list** is based on the current value and not the proposed value. Do not include property classes 504-508. The % change will auto-fill based on value information.
- Give the type(s) of property (1) real; (2) personal; (3) multiple parcels; (4) 1 & 2; (5) everything.
- Fill in the predominant use code.
- Fill in the current values and proposed values
- List values high to low.

**Note:** For any property 10% (actually 10 points) away from its overall class percent change (as noted in the Interim Yr. Reassessment Program), be prepared to explain why

#### **Tax Mapping System:**

- Indicate the year base maps were created (ex 1973)
- Name the original mapping firm.



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- **CHECK** if these maps were based on aerial photography.
- **CHECK** if the tax maps are updated yearly and if so indicate who updates the maps annually. (Official name of firm or City/Town engineers or assessors Staff.)
- **CHECK** if the tax maps have been digitized (computerized).
- **CHECK** if GIS is used by the assessors.

### **CERTIFICATION TRACKING**

#### **Public Disclosure**

Indicate the public disclosure period in weeks, **CHECK** if there will be a public notice, a value listing, impact notices, and informal hearings. Note: If the community has second home properties and are not sending impact notice to these owners, please be prepared to explain.

**Note:** Take note of updated public disclosure guidelines issued for FY2016

### **DATA QUALITY**

- Please **CHECK** if your community has performed a formal data quality study.

### **SALES ANALYSIS**

- Indicate who was *most* responsible for qualifying sales and that person's position.
- For data sources, select from the drop down: deeds, buy/sell questionnaire, on-site or agent
- List the 101 NBHD's – Provide the # of sales, median and COD for each neighborhood. If multiple neighborhoods share pricing, they can be combined.
- Additional 101 stratification provided: Use the drop-down list to indicate whether the stratifications for sale price, sale date, style and/or age (or other) were provided.



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- List the residential condominiums sales by complex. Provide the number of sales, median and COD for each.
- In complexes where no sales occurred, be prepared to provide alternate substantiation for how those complexes were adjusted.

**Note:** In communities that have a significant number of complexes due to converted multi families it may make more sense to list condo sales by style, rather than complex.

**Note:** A spreadsheet can be copied (highlight the particular area of the spreadsheet and copy) and pasted as a picture from Excel or other formats and attached as a separate document to the CCR if there are considerable entries for complexes.

### **RESIDENTIAL VALUATION**

- Indicate the predominant standard base lot value and lot size. Use the drop-down list to choose square feet or acres.
- Indicate the predominant rear/excess land per acre value.
- Indicate the predominant undevelopable per acre value.

**Note:** If the community uses a standard percent adjustment then multiply the % times the excess land price and enter that figure.

- Indicate if a size curve is applied to excess land
- Fill in the Excess rate at 100 acres
- Indicate the Undeveloped Discount in '\$' or %.
- Estimate the average Land-to-Total Value ratio for the 101 class.

**Note:** All 101's, land value only. Divide by total 101 value (land and bldg.)

- Indicate the number of open space (Class 200) parcels.
- Note the percentage reviewed and minimum acreage for open space.



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- Use the drop-down list to indicate the current status of: **RESIDENTIAL MARKET** (valuation) **MODELS**.  
New: Changed systems, tables, schedules, and formulas or adopted new methods or techniques.  
Indexed: Cost tables and land schedules were “factored” based on regional economic indexes.  
Updated: Cost tables were updated to current assessment date, land values were recalculated.  
Market Adj: Existing values or base rates were adjusted based on stratified A/S ratio analysis.
- Indicate FY a field value review was conducted (should be current FY: if not indicate why in the addendum), and by whom. (Use one of following: **ASSESSORS, STAFF, and CONSULTANT.**)

### **Residential Land**

- Note the range of minimum zoning requirements for residential development. (Changing the drop-down box from Acres to SQ. Ft. will alter the formatting.)
- Note the number of residential land valuation neighborhoods, if greater than reported in the sales analysis section; be prepared to explain
- Use the drop-down boxes to indicate if land adjustments used.

### **Land Tables**

- Use the drop-down box to indicate if proposed land tables are indexed, updated, new or existing.
- **CHECK** what specific use - values are included in the tables: (prime site, secondary lot, excess frontage, rear/excess, large acreage, waterfront, undevelopable)

### **Land Sales Analysis:**

- Indicate the number of sales, period of sales in months, median A/S ratio and COD for the following:
  - **If One calendar year was used :**
    - Adjust first drop-down list to indicate “# of Base Yr. sales”
    - Adjust the adjacent drop-down list to indicate the actual year of those sales
    - List # of sales that occurred in the 12 months of the study

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- **If two calendar years were used:**
  - Adjust first drop-down list to indicate “# of PreBase Yr Sales”
  - Adjust the adjacent drop-down list to indicate the actual year of those sales
  - List # of sales that occurred in the first 12 months of the study
  - The second next section will indicate the “# of Base Yr Sales”
  - Adjust the adjacent drop-down list to indicate the actual year of those sales
  - List # of sales in the second 12 months of the study – Base year (This being the 12 months just preceding the assessment date)
- **Or, if 2 the two years were not calendar years:**
  - Adjust first drop-down list to indicate “# of 6 Mo’s PreBase Sales”
  - Adjust the adjacent drop-down list to indicate the actual year of those sales
  - List # of sales that occurred in the first 6 months of the study
  - The next section will indicate the “# of Base Yr Sales”
  - Adjust the adjacent drop-down list to indicate the actual year of those sales
  - List # of sales in the 12 month period (This being the 12 months just preceding the assessment date)
  - Adjust the next drop-down list to indicate “# of 6 Mo’s PostBase Sales”
  - Adjust the adjacent drop-down list to indicate the actual year of those sales
  - List # of sales that occurred in the last 6 months of the study (This being the six months just after the assessment date.
- The first section, usually used for vacant land sales, has a drop-down box allowing for the following choices: (Vacant /”P”/ Vacant and “P”) coded sales – Based on sales allowed on the LA3.

All vacant land sales that are still vacant as of the assessment date.  
All vacant land sales improved as of the assessment date (P codes) using the proposed land value  
Vacant & “P” combined
- The second section, usually used for “P” coded land sales, has a drop-down box allowing for the following choices: (Vacant /”P”/ Vacant and “P”) coded sales. - Based on sales allowed on the LA3.

All vacant land still vacant as of the assessment date.  
All vacant land sales improved as of the assessment date (P codes) using the proposed land value



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Vacant & “P” combined

- “P” Codes used in the Study – This section is used for data used for analysis by the Assessor/Vendor that expands on those “P” coded sales allowed on the LA3. Be prepared to elaborate if asked.
- All land residual values – Based on sales allowed on the LA3.
- All land residuals with a lot size up to zoning/standard lot size, (Use the drop down-down list to indicate the use of either “Zoning” or “Standard” lot size) – Based on sales allowed on the LA3.
- All land residuals with a lot size above zoning/standard lot size (Use the drop down-down list to indicate the use of either “Zoning” or “Standard” lot size) presented by the assessors or consultant.

*NOTE: If the standard lot size is utilized rather than zoning, be prepared to explain any additional analysis by zoning. Special attention should be given to land schedules where zoning requires an area greater than or less than the schedule standard lot size. It is important to demonstrate, through extraction of indicated prime values at zoning specific sizes, that rear/excess pricing is supported with market evidence. The demonstration may require an analysis by neighborhood.*

### **Additional Model Specifications:**

**Note:** This section only for communities that use multiple regression analysis.

- Multiple Regression: List (up to three) classes or “groups” modeled. Request (R2, SEE, COV, and COD) for each model and report on form.

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## **RESIDENTIAL VALUATION – APARTMENTS**

- Parcel count: List # of 111’s, # of 112’s, # of 113’s – 125’s. Total Apt. parcels self fills.

### **Additional 111 & 112 Land Schedule Information and Documentation:**

- **Indicate** the primary unit(s) of valuation for: E-111’s, T-112’s, B-Both, N-N/A
- **CHECK** if land values reflect adjustments for NBHD, site or street location.
- Indicate land methodology applied and stratified by: Per Unit and/or Neighborhood
- Indicate if apartment land was valued using residential or commercial class schedule for either/or 111’s and/or 112’s. Along with % adjustment to that table



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- If multiple land tables are used based by zoning, please check the box provided.

If Functional or Economic depreciation was applied, **CHECK** the applied techniques for measuring these forms of depreciation.

### **Residential Income Approaches**

- Number of Income and Expense questionnaires analyzed for each applicable class.
- Whether the income was the: P=Primary, S-Secondary, N-N/A approach used when applicable.
- Indicate if the rents used include utilities when applicable.
- Indicate what vacancy rate was used when applicable
- Indicate whether the final income approach value correlates to 15% or less to the other approach used when applicable.
- Indicate how what method was used to calculate the cap-rate.
- Indicate the overall range of rates (without tax factor) that were used.
- Indicate the Effective Tax Rate in \$'s (This is the actual tax rate as usually expressed in dollars)

### **MIXED-USE VALUATION**

- Indicate the number of Predominantly Residential parcels.
- The total number of mixed-use parcels self fills.
- Indicate the number of Predominantly Commercial/Industrial parcels.

### **Land Schedule Information and Documentation:**

- Use the drop-down list to indicate the primary unit(s) of valuation for both 013 and 031 land.
- Use the drop-down list to indicate if an alternate class land schedule was applied and indicate the adjustment factor(s).
- If multiple land tables are used based by zoning, please check the box's provided.

### **Market Model Specifications:**

- List the number of I+E's used for 013's and for 031's.

Indicate which approach to value is considered Primary and which is considered Secondary by using the drop-down list.



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**Note:** Two approaches to value are required for these classes of property

### **Cost Approach:**

- Use the drop-down list to indicate the type of data used to market adjusted the cost depreciation tables.

### **Income Approach:**

**CHECK** if apartment and applicable commercial income schedules were followed. If a separate set of income schedules were developed, note and comment in the addendum.

### **Class Code Review and Value Allocation Review:**

- Because mixed-use properties utilize multiple tax rates, in classified communities, class code errors should be brought to the assessors' attention. **CHECK** if they are applied correctly.
- Note percentage of CODE's reviewed and **CHECK** that proper recording on PRC's is correct.
- Use the drop-down list to indicate which value allocation method was used.

If the two approaches used to value Mixed-Use property are correlated on average of 15% or less, **CHECK** the appropriate box.

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## **COMMERCIAL/INDUSTRIAL VALUATION**

- Indicate the number of Commercial and Industrial Parcels.
- Indicate the number of Commercial (390-393) and Industrial (440-443) vacant land parcels.
- Indicate the number of Commercial and Industrial Condo parcels.

### **Land Schedule Information and Documentation:**

- Indicate the land valuation units for commercial and industrial property. **Use a 'C' for commercial, 'I' for industrial, 'B' for both classes and 'N' for not used.)**
- **CHECK** the adjustments to land values for neighborhood and location influences and record the appropriate count.





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- List the prime site size and the Excess land value.
- Check box to confirm prime site reflects the amount of land required for each specific use.
- Check off the land segmentation used in the community.
- Record number of land sales completed to support the final land schedule and the median and COD assessment to market value ratio.
- Indicate the land methodology used. (Formulas can be found in the back of the Certification Standards Booklet)

### **Market Model Specifications:**

- Indicate the Primary Approach and the Secondary Approach to value using the drop-down boxes.

**Note:** Two approaches to value are required for these classes of property.

### **Income Approach:**

- Indicate the number of I&E's used in the analysis.
- If sources other than I&E's were used in the analysis, then check the box and list the sources and an explanation in the Addendum.
- Use the drop-down list to indicate the technique used to develop an overall Cap. Rate.
- Indicate the overall range of rates (without tax factor) that were used.
- Insert the Effective Tax Rate in \$'s
- The Cap Rate Range numbers should be manually entered.
- Use the drop-down box to indicated correlation of the cost and market approaches.

## **PERSONAL PROPERTY VALUATION**

- Insert the Total # of Personal Accounts (Receiving Tax Bills)
- If the community has adopted the exemption for Small Personal Property Accounts, enter the fiscal year this was adopted and the base value.

**Note:** If the exemption has been adopted since the last certification please submit a copy of the meeting vote with the certification filing.



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### **Business Accounts:**

- **CHECK** the procedure(s) for annual discovery and data collection. Give the # of FOL Received and the # of “On-Site” inspections made this fiscal year.
- **CHECK** the value method (only) being used to value 504 locally assessed utility accounts.
- **CHECK** the box if the Signed copy of the assessors’ utility letter matches what was certified and is correctly entered on the preliminary LA4.
- Indicate the # of accounts valued by Estimation (Using a Business model or the Square Foot method) and the # of accounts valued by Net Book.

### **Value Methods:**

- RCNLD: Replacement Cost New Less Depreciation – For “On-Site” inspected properties or for use with Forms of List.
- Net Book: Original Acquisition Cost Less Depreciation
- Estimated: Based on a value per square foot of a particular type of business. Created as a Business specific Model expressed on a per square foot basis. **NOTE:** Simply updating the cost tables and depreciating the existing assets garnered from a previous FOL or On-Site inspection does not take into account the acquisition of new items or the disposal of existing items.
- List who is scheduled to complete the next re-inspection. (Use: **ASSESSORS, STAFF or CONSULTANT**)

### **Residential Accounts:**

- Note number of billed second home and apartment or rooming house accounts.  
(NOTE: Apartments and Rooming Houses that are incorporated may have little in the way of taxable machinery.)

### **Allocation Method Documentation:**

- Indicate the Number of Forms of Lists Analyzed
- Indicate the Number of RCNLD’s taken in the field: On-Site Inspections.



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- Indicate the base year for the Allocation Method.

### **Value Method:**

- If the Allocation method is used indicate the percentage applied to all accounts.
- If FOL's were used then list the # of FOL's received. If not all accounts submitted FOL's then check off that a model had been created, from the submitted FOL's, to value the remainder of the accounts and insert an explanation in the Addendum.
- If On-Site inspections were used then list the # of inspections completed. If not all accounts were on-site inspected then check off that a model had been created, from the on-site inspections made, to value the remainder of the accounts and insert an explanation in the Addendum.

**Note:** All accounts must be assessed by the same method in order to insure the same treatment (Equitable Assessment).

## **ELECTRIC GENERATION PLANTS VALUATION**

- Use the drop-down list to indicate if there is an Electric Generation Plant in the community.
- "X" the appropriate line to indicate the value method for the plant. Real Property, Personal Property, Both,
- Check if under 38H(b) agreement or deemed Exempt.
- **Please submit documentation whether the plant is inactive or active.**

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## **CHAPTER LAND VALUATION**

**Chapter 61** - Forest Lands under DCR approved management plans, drop-down list for: 601 or 261

**Chapter 61A** - Agricultural/Horticultural land qualified by assessors, drop-down list for: 700's or 270's

**Chapters 61B** - Recreational land or open space qualified by assessors, drop-down list for: 800's or 280's



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Record the following information: number of parcels, **CHECK** if full and fair cash value estimates have been calculated, if use-value assessments have been properly calculated and whether all liens have been filed.

- Indicate the \$ Amount for Chapter 61, the FVAC Category (Below Average, Average or Above Average) for Chapter 61A or the % Discount for the Chapter 61B (**Note:** For Ch61B you are entering the discount amount which should be 75% or greater).
- Record the total parcels of all Chapter classes.
- Record the percentage of parcels reviewed, if less than 100% the sample reviewed should include parcels from all three chapter land categories.

### **EXEMPT PROPERTY VALUATION**

- Record the total number of parcels.
- Indicate the FY of the last full measure and list program.
- **CHECK** if building permits are field reviewed annually. **REVIEW A SAMPLE.** Data and values should be maintained based on permit activity.
- **CHECK** if property record cards exist for each parcel.
- **CHECK** if Property data is on a CAMA system.
- **CHECK** if the cost tables have been updated

### **Value Methods**

- **CHECK** the valuation methods for both residential and institutional uses.

### **State Owned Land**

Check the appropriate box as to whether the community has: Cherry Sheet Reimbursable and/or DCR Watershed; or No Cherry Sheet or DCR land