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Commercial Appraisal and Litigation Assistance Program

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The Commercial Appraisal and Litigation Assistance Program's (CALAP) purpose, per 32 V.S.A. § 5413(opens in a new tab), is to ensure the accurate and equitable assessment of high-valued and unique properties by providing to municipalities, at their request, appraisals and legal support at no cost to the municipality. The CALAP will hire a qualified appraiser for the municipality and, in the event there is an appeal, will provide an experienced attorney to defend the value in court and other appeal levels.

Examples of properties that qualify for the program include but are not limited to:

- retail stores and malls
- motels and hotels
- convenience store/gas stations
- restaurants
- commercial apartments (four or more units)
- manufacturing plants, cheese making facilities, sawmills, microchip manufacturing facilities
- quarries

Appraising and defending high-valued or unique properties is a daunting endeavor for any municipality, big or small. The cost of appraisals, expert witnesses, and legal

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support can be expensive, and many times cost prohibitive. In addition to the cost of appraisal and legal support, there is potential for cases to take years to litigate. Further, if the municipality's value estimate is reduced by the court monies it must be credited to the appellant.

CALAP is designed to alleviate the risk to the municipality by providing appraisal and legal support and through a List Value Adjustment Request(opens in a new tab) per 32 V.S.A. § 5412(opens in a new tab), a municipality following best practices will receive a credit for Educational Fund losses.

Electric Utilities are addressed separately in another program. Please see PVR's Utility Valuation(opens in a new tab) web page.

Program Application

Towns interested in applying for legal or appraisal assistance of complex commercial or other unique properties should fill out the Commercial Appraisal and Litigation Assistance Program Appraisal Request Form (PVR-5413)(opens in a new tab) and send supporting documentation to Deanna Robitaille at TAX.CALAP@vermont.gov.

If your town has questions about CALAP, please call Deanna Robitaille at 802-828-5860.

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