

**2019 Annual Assessment Report (AAR) Checklist**

<b>Municipality:</b>		<b>Muni Code:</b>			
<b>Assessor:</b>		<b>DOR Reviewer:</b>		<b>Date:</b>	
		<b>Assessment type</b>			
		Not required, suggested	Required	<b>Pre-filled data</b>	
		Required if applicable	Not required		
<b>AAR Page</b>	<b>DOR Reviewer Instruction</b>	<b>Yes</b>	<b>No</b>	<b>Field</b>	<b>Notes</b>
Page 2 Assessor information	Confirm person signing roll information			Name	
Page 2 Assessment Information	Compare assessment type and AAR type for consistency			Assessment Type	
Page 2 Assessment Help	Did the assessor list help ?			Names	
Page 2 Check box #1	Additional staff as attachment ?			Attachment	
<b>SECTION 1 General Municipality Information</b>					
Page 3 Municipality general description	General description adequate ?			Text	
Page 3 Box #2	Section 1 Municipality general description as an attachment			Attachment	
<b>SUMMARY OF REQUIREMENTS</b>					
Page 3	Dates				
	1. Assessors oath. Verify each year				
	2. Mailed Notice of Assessment				
	3. Signed affidavit				
	4. Submitted to DOR				
	MAR				
	5. Corrections and omissions discovery				
	Discovered and corrected omitted real or PP			Yes No or NA	
	Provided property owners with written notice of appeal rights			Yes No or NA	
	6. Open Book Information				
	Date of First Open Book			Date	
	Number of parcels reviewed				
	Number of changes of value				
	Revised notices sent			Yes No or NA	
	7. Board of Review (BOR) information				
	Date of first BOR			Date	
	Reschedule date if needed			Yes No or NA	
	Assessor attended BOR			Yes No	
	8. Palpable errors or omitted parcels:				
	Reviewed and revalued property in error and cert. value with clerk			Yes No or NA	
Verified with clerk, palpable error or omitted property added to the roll			Yes No or NA		
Page 4	9. Property inspection:				
	Number field inspected			Number	
	Inspection type			Interior, Exterior, Drive-by	
	10. Property sales			Number	
	11. Valid Sales				
	Reviewed for validity			Date	
	Number determined to be valid			Number	
	Number inspected			Number	
	12. Building permits:				
	Total number of building permits			Number	
	Number field inspected			Number	
	13. New Construction:			Number	
	Number of inspections:			Number	
	Analyzed new construction			YES NO NA	
14 Agricultural parcels			Number		
Total number of parcels			Number		
Total number of inspections			Number		
Type of inspections			Number		

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AAR Page	DOR Reviewer Instruction	Yes	No	Field	Notes
	On-site			Checkboxes	
	Drive -by			Checkboxes	
	On-line Maps, etc.			Checkboxes	
	Other			Checkboxes	
	15. Updated ag values with DOR values adjusted to assessment level			Yes No NA	
	16. Personal property:				
	Discovered			Yes No NA	
	Date returns sent			NA	
	Valued			Yes No NA	
	17. Conducted ratio study for:				
Previous assessment date			Yes No NA		
Current Assessment Date			Yes No NA		

**SECTION 2- Scope of Work**

Page 5	Class 1 - assessment type percentage			Parcel Count	
	Class 2 - assessment type percentage			Parcel Count	
	Class 4 - assessment type percentage			Parcel Count	
	Class 5 - assessment type percentage			Parcel Count	
	Class 5m - assessment type percentage			Parcel Count	
	Class 6 - assessment type percentage			Parcel Count	
	Class 7 - assessment type percentage			Parcel Count	
	Personal Property - full revaluation				
Page 6	Scope of Work Notes				
Page 6 Box #3	Box #3 Scope of work as an attachment?				

**Section 3-Assessment Statistics**

		Residential	Commercial	Other	
Page 7	Number of valid sales				
	Assessed value of valid sale parcels				
	Total sales price of valid sales parcels				
	Aggregate ratio				
	Mean				
	Median				
	Coefficient of dispersion				
	Coefficient of concentration				
	Price-related differential				
Page 7 Assessment statistics notes:	Notes provided?				
Page 7 Box #4	Check box Section 3 Assessment Statistics attachment?				Attachment

**Section 4-Valuation**

Valuation Summary Page 8	Residential			Percent	
	Commercial			Percent	
	Agricultural			Percent	
	Undeveloped			Percent	
	Agric Forest			Percent	
	Prod Forest			Percent	
	Other			Percent	
	P1- Boats and other watercraft			Percent	
	P3- Furniture, fixtures, equipment			Percent	
	P4A-Other			Percent	
	P4-B Buildings on Leased Land				

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	Mobile Homes			Number	
Page 9 Analysis of Local Trend	Number of sales-verify with Page 7			Number/Dates	
Page 9 Methods used to determine the market trend	Check a box for the methods used to determine a trend?			Outside sources	
				Square Foot	
				Paired Sales	
				Regression	
				Insufficient sales	
				Other Explain	
Page 9 Dates and % per year	Provide % influencing class of property ?			Residential %	
				Commercial%	
Page 9 Trend Explanation Text Box	Narrative ?			Text Box	
Page 9 Box #5 Section 4 Trends	Check box 5, attachment ?			Attachments	
<b>Section 5-Land Valuation</b>					
Page 10 B Vacant Land Sales by Class Code	Did the assessor provide a number of vacant land sales ?			Residential #	
				Commercial #	
				Agricultural #	
				Undeveloped #	
				Ag Forest #	
				Prod Forest #	
				Other #	
Page 10 Land Appraisal Methods:	Note method used and make comments			Check Box	Seven Methods and Other
Page 11 Value Range Land	Unit values, square foot, acres for Class of Property			Unit value range for 7 types	Class 1
					Class 2
					Class 4
					Class 5
					Class 5m
					Class 6
					Class 7
Page 12 Influence Factors by Class Type	Review comments			NOTES	Residential
				NOTES	Commercial
				NOTES	Agricultural
				NOTES	Undeveloped
				NOTES	Agri Forest
				NOTES	Prod Forest
				NOTES	Other
Page 12 Land Valuation Notes	Narrative on how land is valued?			NOTES	
Page 12 Box #6 Attachment	Check box #6 Land Valuation data notes ?			Attachment	
<b>Section 6-Improved Property Valuation</b>					
Page 12 Cost Approach	Techniques used to determine model specification. Systems must be capable of creating a cost value for comparisson			Volume II	
				Marshall Valuation	
				Own Model	
				Other cost-identify	
Page 12 Specification	Explain specifications of cost techniques			Text Box	
Page 12 Check Box #7	Check box 7? 6A-1 cost attachments			Check Box with attachments	
Page 13 Techniques used to determine model calibration	Sales comparison model validated?			Vol II	
				Marshall	
				Own Cost	
				Validated VII multiplier	

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AAR Page	DOR Reviewer Instruction	Yes	No	Field	Notes
				Developed own depreciation tables	
Page 13 Calibration Text Box	Notes in the Text Box?			Text Box	
Page 13 Check Box #8	Attachment: 6A 2 Cost calibration			Attachment	
Page 14 Cost Approach Notes	Cost approach notes provided?			Text Box	
Page 14 Attachment	Check box 9 and include Section 6A 3-4 Cost Approach Notes			Attachment	
Page 14 Sales Specifications	Which box was checked			Check Boxes	Sales Comparison Multiple regression analysis Other Explain Not applicable-insufficient sales
Page 14 Model Specification	Were model specifications provided?			Text Box	
Page 14 Check Box #10	Check box #10 Section 6B.1 Sales Comparison Approach Specification ?			Attachment	
Page 14 Sales NOT used	Comments on the Sales NOT used ?			Text Box	
Page 14 Check Box #11	Is the Box #11 checked Section 6B, 1a Sales Not Used ?			Attachment	
Page 15 Calibration	Were Calibration Techniques Identified			Check Boxes	
				Sales listing property attributes	
				Sales comparables	
				Multiple regression analysis	
				Other	
Page 15 Calibration Explanation	Notes on Calibration Provided ?			Text Box	
Page 15 Text Box #12	Section 6B.2 Sales Calibration			Attachment	
Page 15 (3) Sales validation	Check box validating sales model ?			Check Box	Comparing estimates - model to sales price Other NA/Insufficient sales
Page 15 Sales Notes	Notes provided on sales comparison			Notes	
Page 15 Check Box #13	Section 6B.3-Sales Validation			Attachment	
1.) Specifications Income Approach	Are boxes checked ?			Check Box	Direct Capitalization Yield Capitalization Other NA
2.) Calibration Income Approach	Are boxes checked ?			Check Box	Data from Market Data from Professional sources Other NA
3.) Validation	Are boxes checked ?			Check Box	Comparing estimates - model against sales price Other NA-insufficient sales
Page 16 Income Approach Notes	Notes on Income Approach Provided ?			Notes	
Page 16 Box #14	Section 6C Income attachment ?			Attachment	
Page 17 Additional Comments	Are there additional comments ?			Notes	

**ATTACHMENT LIST**

<b>Required attachments</b>		<b>Any assessment type – optional attachments</b>
<ul style="list-style-type: none"> <li>• Affidavit</li> <li>• Assessment notice</li> <li>• Name(s) of help</li> <li>• PRC sample(s)</li> <li>• Revaluation notice</li> <li>• Sales used</li> </ul>	<ul style="list-style-type: none"> <li>• Summary of Open Book Actions (Form PR-130)</li> <li>• Sales not used</li> <li>• Valuation analysis (cost, income, sales)</li> </ul>	<ul style="list-style-type: none"> <li>• BOR notice</li> <li>• Contract</li> <li>• Map(s)</li> </ul>
	Comments:	