

**COMMERFORD ♦ NIEDER ♦ PERKINS, LLC**  
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**APPRAISAL AND ASSESSMENT SERVICES**

**News Release**  
**Town of Lincoln – 2022-2026 Full Cyclical Revaluation**

Beginning this year, the Town of Lincoln has contracted with the assessing firm of Commerford Nieder Perkins, LLC to begin a four-year revaluation of property for the Town of Lincoln. They will be to visit all the properties in the town but will be done in sections. The maps to be visited are as follows:

**2022: Maps 112 thru 116    2023: Maps 102 thru 105, 1080 & 109 & 117 thru 121**

**2024: Maps 2, 106 & 107, 111. 122 thru 125, 128 & 130**

**2025: Maps 1, 110, 126, 127, 129, 131 thru 133, and 404, 405, and 408 thru 410**

The assessors will adhere to the following guidelines during the revaluation process:

If a property owner is home, the appraiser will ask the homeowner to allow them to perform an interior inspection of the buildings. All appraisers will be wearing identification badges. The appraisers will be looking for information such as the following: quality of construction, year built, functional utility, condition, number of bedrooms, number of bathrooms, type of floors, type of interior walls, and type of heat.

The Measure and Lister may also collect the information by asking questions of the homeowner. If the homeowner has information about the property that may not be apparent to the appraiser, such as seasonally wet basements, cracks in foundations, and leaking roofs, they are encouraged to bring that type of information to the appraiser's attention. After the interior inspection is complete, if applicable, the appraiser will measure all buildings on the property. All information collected that needs to be corrected will be entered into the Town's CAMA software each year.

In most cases, the total time for the interior inspection should not exceed 10 minutes. No property will be entered unless there is someone at least 18 years of age at home at the time of the visit. It is very important that the appraisers be allowed inside to help ensure an accurate assessment, but again during the COVID19 State of Emergency the assessor will not do so unless agreed upon by both parties.

If the homeowner is not home, the appraiser will leave a notice stating that they visited the property and measured the buildings and indicate that the homeowner will receive a letter in the future, which will inform them of the dates and times in which homeowners can make appointments for an interior inspection, or in this current situation make an appointment to review the information over the phone.

**Completing the Revaluation Process**

When all inspections are complete, the Assessor Supervisor will set values based on recent sales of properties in town. In late September of 2026, taxpayers will be notified by letter of their new value(s), and lists of all values will be posted around town. After values have been set, taxpayers are encouraged to schedule an appointment with the appraisers to discuss their values. The dates, times and places of these appointments will be included in the notification letter.

When the informal review process is complete, values will be finalized and given to the town. Subsequent tax bills will be based on these new values and a new tax rate. When the final tax bill is received by a taxpayer, and the taxpayer disagrees with their new value, they may appeal, by an abatement request, to the selectmen, on or before March 1<sup>st</sup> of the following year.