

Rural Parcel Mapping *Tax Parcel Maps and Acreage Calculations*

Tax parcel maps create a spatial index of the parcels in a town for the listers' assessment organization and help the listers improve acreage calculations of parcels. In other words, the maps help the listers know where people live so they can track sales and the maps help the listers complete accurate estimates of acreage.

Tax parcel maps do not change ownership. They do not move pins or change deeds. These maps may change the estimate of how much acreage one may own. A new survey may change the estimate of total acreage for a parcel as well.

According to Harry Roush, Director of the Orthophoto Program in the Tax Department, tax parcel maps are normally the first step in the reappraisal process. The Tax Department has two legal opinions that rate surveys, tax maps and deed acreages, exactly in that order. Most towns will use the existing acreage on the Grand List (unless a major error or blunder was uncovered) until the reappraisal is undertaken. After the reappraisal, the calculated or GIS acreage is used. If one examines the acreages on the tax parcel map versus the deed, very few if any will match exactly. If the change is 1/2 acre or less, no change is necessary.

Q: Aren't deed acreage values the most accurate acreage values?

A: No. Recently created deeds with associated surveys may have accurate deed values, but deeds dating back into the 19th century may have very inaccurate acreage estimates.

Q: Will tax parcel maps lower the re-sale value of my parcel?

A: These maps may produce a lower acreage estimate using the surrounding parcels' survey and deed information for the parcel of interest. But remember, if you decide to sell the parcel, an interested buyer might complete a survey and an extensive title search of the parcel uncovering similar information.

Q: Why does my deed not match the tax parcel map?

A: Land records are recorded using the process of subtraction. For example, a mother deed states that a parcel is 100 acres plus or minus five to ten acres. Three 25 acre parcels and one ten acre parcel are sold over the years with separate deeds referencing the old deed. The mother parcel owner now assumes that they own fifteen acres. However, all the daughter parcels were surveyed separately over the years and once plotted together they now show that the leftover acreage of the mother parcel is actually seven acres, not fifteen. These discrepancies can result from errors in the estimates from the original survey and these errors then can propagate through the daughter parcels.