VA Lenders Handbook (VA Pamphlet 26-7), Chapter 11, Topic 17 — Final Reconciliation

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> 17. Final Reconciliation Change Date February 22, 2019 • This Chapter has been revised in its entirety. a. Approaches to Value Considered In the final reconciliation on the appraisal report the appraiser will evaluate and summarize the approaches to value which were included in the appraisal report. b. Market Approach On appraisals prepared for VA, the market approach will likely reflect the appraiser's final estimate of value since VA does not require a cost approach and an income approach is only required on two to four unit properties. VA Pamphlet 26-7, Revised Chapter 11: Appraisal Report 11-26

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