

To Whom it may concern:

I have held the positions of both Lister for the Town of Georgia (6yrs) and as the Assessor for the City of South Burlington for 18 years. I have been a member of the Vermont Assessor & Listers Association (VALA) for 20+ years, serving 2 years as Vice President and 2 years as President, currently acting as the Past President on the Board of Directors. I have been a member of the International Association of Assessing Officers (IAAO) for 15+ years. I have achieved the Level of Vermont Master Property Appraiser IV (VMPA IV) of the Vermont Property Assessor Certification Program, as well as holding the State Project Supervisor Certification. I currently hold the position of quality control specialist for the New England Municipal Resource Center.

H-480 is on its face a wonderful piece of Legislation that promises to solve multiple issues in the State of Vermont. Deeper down it attempts to solve multiple issues that simply are not prevalent, or which are temporary anomalies here in Vermont.

Systemic Racism is a legitimate concern in the areas where it exists at the national level. Systemic Racism as it applies to valuation for taxation is real and exists in areas where there are concentrated colored populations in which racist valuations can be brought to bear. Vermont has minimal if any concentrated colored population areas where the practice of Systemic Racism could be practiced as is insinuated. Utilizing Vermont Legislation to fix issues occurring in large metropolitan areas across the nation is a solution looking for a problem. Confusion between the profession of valuation for taxation (Listers & Assessors) and the profession of valuation for financing (bank appraisers) is of concern – they are distinct in their obligations. Mass Appraisal (Listers & Assessors) looks at the masses and strives for fair and equitable assessed values across a whole Municipality. Fee (bank) Appraisals target individual properties where the possibility of applied racism is elevated.

H.480 would mandate training for Listers & Assessors. Mandatory training at the Lister level would make this position the only position that I am aware of where an elected official is mandated to be educated and certified to hold the position. This will lead to the loss of multiple extremely valuable professional Listers. Should mandatory education be desired I believe we should apply the requirement to every official. Imagine a government where every elected position requires certification of educational requirements to hold a position. Governor, Senators, Representatives, Mayors, Tax Department, Director of Property Valuation and Review, PVR District Advisors, etc. – while assumed to be educated in their field would be required to be certified to hold those positions. Persons in positions where no mandatory education is required making laws that require others to be mandatorily educated is outrageous and should be carefully examined. The insinuation that Listers are not professionals in the work they perform is disrespectful and condescending.

Covid-19 enhanced the ability to work remotely anywhere with available internet service. The ability to relocate has created a mass exodus from *high price* areas to *high value* locations such as Vermont. Large sale profits from other locals make purchasing a piece of Vermont extremely appealing. The resulting price escalation is what is causing the reappraisal anomaly, and it is just that, an anomaly – it is not the norm, it's not sustainable, nor is the sky falling.

A Reappraisal Crisis has been declared. Are there issues? Yes. Is it a crisis? No.

The so-called Reappraisal Crisis is a bottle neck caused by the lack of qualified Reappraisal Companies and the limited employee availability necessary to execute quality reappraisals during this time of high demand. Shifting the Reappraisal operations to the State Level can only exacerbate this issue. The State has limited resources to perform their current duties and adding this enormous task is nonsensical. The implications that the State of Vermont will magically be able to procure the necessary qualified officials necessary to conduct reappraisals for the entire state when individual reappraisal companies are currently handicapped by the same issue is at best irrational.

H-480 intends to shift jurisdiction of reappraisals from local control with local knowledge to State control without local knowledge. With H-480 legislation in place PVR will control the appraisal companies and the final assessed values - *which the Municipalities must accept*. This action is not necessary and does not address the reappraisal crisis resulting from a lack of qualified Reappraisal Companies and the limited employee availability necessary to execute quality reappraisals during this time of high demand. Vermont has relied on Local Government since its inception and should continue to do so. Allowing this overreach by the Tax Department will only hasten the demise of Local Government without addressing the reappraisal bottleneck we are currently experiencing. Local control is under attack by big government with this bill. Vermont was founded on local control and should remain under local control.

The current \$8.50 per parcel stipend from the State to the Municipalities is insufficient for the intended purposes. The result is that the Municipalities have been forced to cover the increasingly high balance of the cost of reappraisal. When the State assumes responsibility for the reappraisals, at an increased frequency, this balance will also shift to the state. Miscellaneous costs currently covered by the Municipalities are also substantial. Reappraisal duties that fall on the Listers/Assessor, Clerks, Board of Civil Authority (BCA) outside the contracted services are absorbed by the Municipalities. Labor increases, materials, and postage are all necessary evils which will also need to be absorbed by the State. The true cost estimates which the State anticipates on saving will in fact become cost increases.

Should the reappraisal frequency roughly double, the corresponding cost impact will escalate, not decrease. The Tax Department's insistence that the same reappraisals, done twice as often, by the same appraisal companies, with the same employee issues, while assuming the Municipal costs - for less money is quite the postulation. One can only wonder how those calculations were developed.

The cost of reappraisal is enormous. Analysis of the current cost of reappraisals and the current funding method, utilizing individuals within the field of assessment, needs to be the primary focus of any study going forward and should be required prior to any reference to changing the responsibility for reappraisals to the Tax Department. Anything less would be irresponsible.

H-480 does contain many good ideas, many of which have been proposed in the past by the Listers and Assessors of the State. Improvements such as additional categories for valuation purposes only, optional educational certification for Listers & Assessors, cyclic reappraisals, etc. The suggested rule changes can be enacted without the burden of reappraisal shifting to the State.

Overall, this Bill is convoluted and perplexing. There are many areas where the impacts will be studied after the Bill is implemented, opening multiple concerns over what is realistically going to happen if this whole charade comes to fruition. And more importantly what, if any, is the safety net should it fail to accomplish the suggested goals. Recently in the media it was reported that the CEO of OneCare Vermont is stepping down. In this article OneCare is defined as "the lynchpin to the reform *experiment* sparked by the Affordable Care Act". H.480 also appears to be an "*experiment*" where the implications are to implement a new process and see what happens later. This H.480 requires some serious scrutinization *prior* to any consideration or mention of implementation.

What is driving this Bill is suspect. Vague answers and misdirection's are prevalent. When it was being reviewed at the full House for passage there was a Representative from Pittsford that asked the Representative from Brattleboro if there was any push back by VLCT, PVR, VALA, or Listers. The response was an attempt to deflect the true answer. The response (paraphrased as) - Various parts were supported, various parts experienced discomfort by Listers, - was deceitful and did not reflect the opinions of all entities mentioned in the inquiry where there is truly no support for this Bill. Transparency in this Bill is lacking at best.

I have followed H.480 from the House to the Senate. I have also heard comments from House and Senate members as well as committee guests throughout the various committee assignments that H.480 has passed through that are just plain incorrect. Assumptions become truths when spoken and steer discussions and decisions where desired, but not always towards what is good for Vermont instead what is good for some.

The adage of "if it seems to be too good to be true..." comes to mind.

Thank you for your time,

R Todd LeBlanc