Hello Chairperson Lanphere,

We are concerned about H. 480 as it was introduced. We oppose Section 6 of the bill. Section 6 of the bill would expand the functions of the Statewide Appraisal and Litigation Assistance Program, which was created to assist municipalities with valuation of complex and unique properties and appeals arising from those valuations. It would charge the program with conducting full and statistical reappraisals of towns municipal and education grand lists statewide, and direct them to contract with appraisers to conduct those appraisals - new responsibilities that would take effect on July 1 of this year. That section would also require the Commissioner of the Department of Taxes to establish a reappraisal schedule for all municipalities.

An appropriation of \$2,540,000 would fund those enormous expansive new responsibilities at the Department.

Please know that VLCT initiated a conversation with the House Ways and Means Committee in January about the difficulties that towns have in securing assessing and appraising firms to conduct reappraisals, and the random nature of using the CLA as a trigger for a reappraisal order. We suggested the *possibility of putting towns on a regular schedule for reappraisals*.

H. 480 goes way beyond our original suggestion and way beyond the comfort level of local governments. It takes over the appraisal system, which has always been a local responsibility, and does so before any of the studies or recommendations called for in Section 8 of the bill are even commenced.

VLCT would support the studies to assess the current system of appraisals and make recommendations for moving toward putting towns on a regular schedule for reappraisals. We would support encouragement to towns to join together in putting out requests for bids for reappraisal firms to conduct those reappraisals, and for recommendations defining new categories of homestead and nonhomestead properties. We cannot support a wholesale move to statewide reappraisals ahead of the consequences, both intended and unintended, are fully vetted with state and local officials responsible for appraisals and the grand list, and with those entities that might be contracted to do the work.

Thank you for your consideration of these concerns. We are happy to discuss the issue with the committee.

Thank you for your consideration of our strong concerns.

Karen Horn, Director Public Policy & Advocacy Vermont League of Cities and Towns