

### House Ways and Means Committee Miscellaneous Tax Bill February 8, 2017

Thank you for the opportunity to testify on the miscellaneous tax draft bill.

We are testifying on sections 11, 12, 13, 14, 15, 16, and 17.

### Sec. 11 Commissioner Disclosure of Social Security Number, Federal ID Number, Email, Telephone Number.

VLCT supports the inclusion of this language, which would be consistent with practices clerks are expected to follow today.

#### Sec. 12 Homestead and dwellings owned by an estate.

VLCT supports this provision. It seems to be common sense.

# Sec. 14, 16, 17 Information on Property Tax Bill – Common Level of Appraisal, and CLA.

We understand that this was recommended by a summer study committee. We doubt the tax bill could be long enough to provide a reasonable explanation and we suspect few people would read the entire explanation. There is language that refers readers to a web based explanation.

# Sec. 15 May Merge into Common Assessment Districts to Standardize Valuation of Property.

This is enabling legislation that gives towns an option for addressing assessment in new unified districts. It also contains a re-evaluation component after Five years. VLCT supports this enabling provision.

Thank you for the opportunity to testify.

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