

1. Eligibility for State appraisal and litigation assistance

Recommend that eligibility conditions for commercial appraisal assistance set by the Commissioner in §5413 (b)(1) apply to the unique commercial property itself, rather than the municipality as a whole.

(b) The Commissioner shall:

(1) determine the conditions for a ~~municipality property~~ to be eligible for State assistance, including the grand list value or category of a property or other relevant factors as determined by the Commissioner; and

2. Appeal route recommendation – new language

As recommended in our January valuation report, the Department requests language allowing the Director of PVR to direct certain complex commercial valuation appeals to the Superior Court, rather than defaulting to the PVR Hearing Officers. This would be used to ensure there is a “wall” between the Department’s appraisal and litigation assistance and the Department’s PVR Hearing Officers.

Sec. []. 32 V.S.A. § 4461(a) is amended to read:

(a) A taxpayer or the selectboard members of a town aggrieved by a decision of the board of civil authority under subchapter 1 of this chapter may appeal the decision of the board to either the Director or the Superior Court of the county in which the property is located. The appeal to the Superior Court shall be heard without a jury. The appeal to either the Director or the Superior Court shall be commenced by filing a notice of appeal pursuant to Rule 74 of the Vermont Rules of Civil Procedure within 30 days after entry of the decision of the board of civil authority. The date of mailing of notice of the board’s decision by the town clerk to the taxpayer shall be deemed the date of entry of the board’s decision. The town clerk shall transmit a copy of the notice to the Director or to the Superior Court as indicated in the notice and shall record or attach a copy of the notice in the grand list book. The entry fee for an appeal to the Director is \$70.00; provided, however, that the Director may waive, reduce, or refund the entry fee in cases of hardship or to join appeals regarding the same parcel. If, in the opinion of the Director, an appeal under this subsection involves a complex or unique property or valuation that would be best adjudicated by the Superior Court, the Director may decline to assign a property valuation hearing officer pursuant to section 4465 of this title and shall forward the appeal to the Superior Court where it shall be heard. An appeal forwarded by the Director under this subsection shall be considered timely filed in the Superior Court if it was timely appealed to the Director.

Sec. []. 32 V.S.A. § 4465 is amended to read:

§ 4465. APPOINTMENT OF PROPERTY VALUATION HEARING OFFICER; OATH; PAY

When an appeal to the Director is not withdrawn or forwarded by the Director to Superior Court pursuant to subsection 4461(a) of this title, the Director shall refer the appeal in writing to a person not employed by the Director, appointed by the Director as hearing officer. The Director shall have the right to remove a hearing officer for inefficiency, malfeasance in office, or other cause. In like manner, the Director shall appoint a hearing officer to fill any vacancy created by resignation, removal, or other cause. Before entering into their duties, persons appointed as hearing officers shall take and subscribe the oath of the office prescribed in the Constitution, which oath shall be filed with the Director. The Director shall pay each hearing officer a sum not to exceed \$150.00 per diem for each day wherein hearings are held, together with reasonable expenses as the Director may determine. A hearing officer may subpoena witnesses, records, and documents in the manner provided by law for serving subpoenas in civil actions and may administer oaths to witnesses.

3. Consistent messaging around utility valuation

As referenced in our January valuation report, there is a separate track of work around improving utility valuation that is already underway at the Department with engagement from utilities and towns. To maintain consistency with that work, we recommend not calling out utilities specifically in this appraisal and litigation assistance program, which was conceived for other complex commercial properties.

(a) A State appraisal and litigation assistance program shall be created within the Division of Property Valuation and Review of the Department of Taxes to assist municipalities with the valuation of complex commercial, ~~utility~~, or other unique properties within a municipality's jurisdiction and to assist with any appeals arising from those valuations.