

Camilla Roberts testimony to Ways and Means Committee February 9, 2023

Regarding bill to establish Statewide system for Reappraisals

Pros:

- Equity will be improved among towns by consistency of assessment methodology and reappraisals more often.
- Efficient use of time and funds. Towns currently are often overwhelmed by these reappraisal projects.
- Simplify statewide confusions by eliminating the CLA component of Education tax
- County Assessor (with assistants) could replace district advisor functions.

Cons:

- Sets up more of a state versus town situation, local trust for statewide system will be hard earned.
- Local access to assessment will likely be more by appeal than now by directly choosing their reappraisal contractor and participating in the baseline assessment process.
- Data collection by inaccessible strangers causes anxiety for many property owners. Communication is key.

Recommendations:

Reappraisal Cycle : Reappraisals per Town by County Assessor office with assistants and contracted services.

1. **Statistical reappraisal** at three years, where county ratio study shows deviation beyond 20% in categories or neighborhoods.
2. **Full reappraisal** every six years with data collection.

The statistical update step will maintain a tight equity margin. Ratio studies will be following the market, steadied by the three years of sales data. This rhythm should replace the function of the state CLA and COD system, while targeting a reasonable time interval for the intensive data collection effort.

Countywide assessment system:

County Assessor and assistant(s) needed to manage reappraisal coordination ongoing, central CAMA system for county linked to town Lister offices, provide digital access to record cards for town clerks and public. Contracted services will be necessary for data collection in particular.

County wide districts are reasonably accessible by town officials and individual property owners for concerns and info. Professional level Assessor would communicate with Town Listers and officials, PVR.

Town Listers position and training should continue. County system cannot substitute for positive benefits of local access to Listers, who in many ways are advocates and information resources for property owners, with understanding individual properties and owner particulars in admin issues.

Lister responsibilities continue, with access to county CAMA system... coordinating with County Assessor office for annual value calculations as needed regarding homesteads, mapping updates, combined contiguous and subdivisions, Current Use program. Between reappraisals, new construction and destruction inspections for data collection and input to change valuations must be coordinated with County Assessor.

Appeals:

Listers can still be the first level of appeal. County Assessor should be notified of grievances, for opportunity to review valuation and provide Listers with input as needed or requested.

Appeals system revise for a BCA appeal at County level, with locally elected individuals to that board (how many total ? one per school district?). Training for county Board of Appeals should be provided by the state. State level appeals by Hearing Officers and Superior Court continue as is. County assessor would need to be involved in County Board of Appeals process, to answer questions and defend values.

Towns should be able to appeal an entire reappraisal by specific outlined procedure. Much like the appeal of CLA currently. Because their municipal list is at risk.