Act 68 of 2023 Progress Report

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Vermont Department of Taxes

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H. 480 (Now Act 68 of 2023)

› Following months of testimony and discussion, the Legislature passed H. 480, which upon signature became Act 68 of 2023.

› Bill Status H.480 (Act 68) (vermont.gov)

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Act 68 of 2023

› The primary topic of the discussion was the state of reappraisals in Vermont.

› A regular reappraisal cycle statewide

› Concerns over COVID-influenced CLAs, a lack of available firms to conduct the work in Vermont, and the challenges for many municipalities in finding individuals willing to serve as listers and assessors were widely shared.

› [Bill Status H.480 (Act 68) (vermont.gov)](vermont.gov)

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Act 68 of 2023

› Other ideas were introduced to the discussion that made it into the bill, including:

› Distinguishing between different types and characteristics of property and their uses

› Implicit bias reduction training for listers and assessors

› Considerations for changing the annual date to lodge grand lists from April 1, treatment of contiguous parcels, improving participation in VCGI parcel data

› Bill Status H.480 (Act 68) (vermont.gov)

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Work assigned to PVR:

› Immediate: Only issue Reappraisal Orders based on COD

› Immediate: Incorporate implicit bias reduction training into Lister Education Program

› Immediate: $50,000 contract to reappraisal expert to assist in reports

› December 2023: Report on proposed schedule for full reappraisals for each municipality

› December 2024: a detailed report on options to improve reappraisal system developed with relevant stakeholders, including fiscal impact analyses; recommendations and considerations for distinguishing between different types and characteristics of property; related property data improvements

Act 68 of 2023 cont'd…

- PVR must offer certified assessment education programs on racial disparities and bias reduction training.

- Municipalities can only hire assessors approved by PVR.

- Selectboards must notify the Division within 14 days of a vote to replace listers with assessors.

- Towns can now vote to eliminate the lister office at special meetings, not just annual meetings.

- Starting January 1, 2026, elected listers must meet the same qualifications and training as hired assessors.

- Elected listers without proper training at election have one year to meet the requirements.

Components of Progress Report

› Preliminary reappraisal schedule for 6-year cycle

› Municipal data collection

› Implicit bias reduction training for listers and assessors

› Considerations for changing Grand List "as of" date from April 1

› 2024 work plan

[Progress Report Regarding Statewide Reappraisals and Property Data, Pursuant to Act 68 of 2023 (vermont.gov)](#)

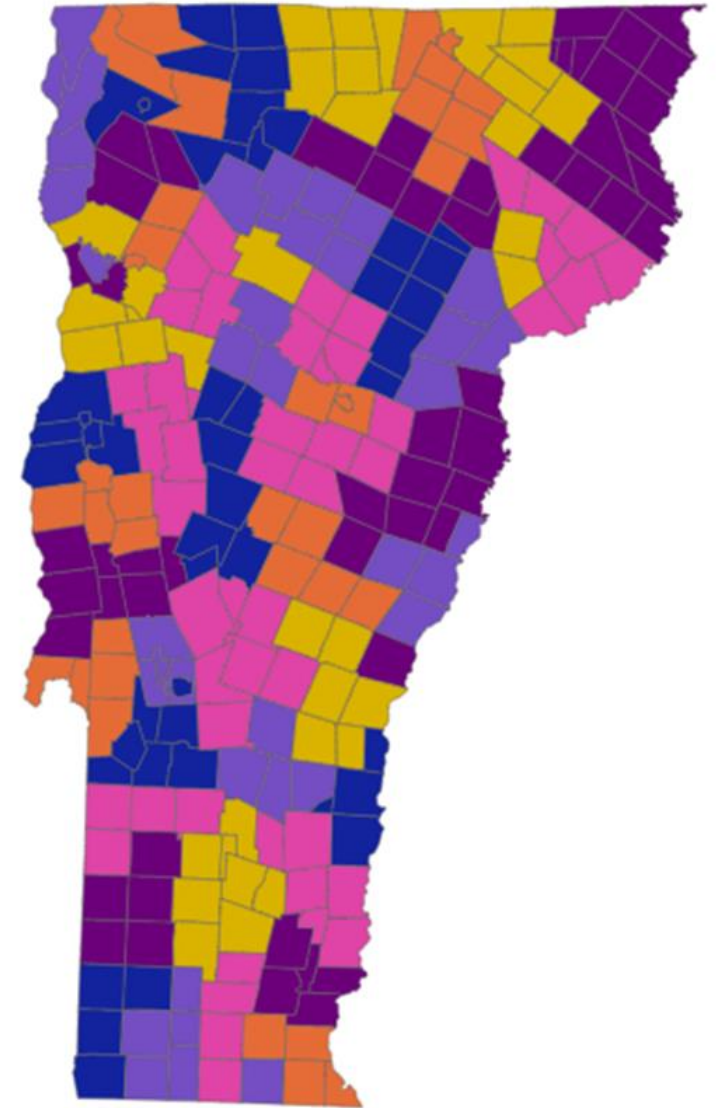VERMONT
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Preliminary reappraisal schedule

- 53 Geographic Assessment Areas (GAAs)

- Based primarily on geography; then grand list age and scheduled reappraisals

- Transition plan development: relies on deferments for some towns in the *first* round of their GAA reappraisal

- Accompanying reforms – exploring statutory reappraisal requirements, grand list deadlines, and appeals process

Distribution of Reappraisal Timeline Groups

6 Year Timeline Group
- A
- B
- C
- D
- E
- F

Implicit bias reduction training for listers and assessors

- To date, meetings with the Vermont Office of Racial Equity (VTORE) to plan immediate implicit bias reduction training for PVR staff and broader education strategy that includes municipal officials.
    - Internal education series commenced yesterday!
- Q1 2024 goal: PVR guidance and materials (e.g., Lister Handbook) reissued with updated content
- Ongoing 2024: Consulting with VTORE to establish a Vermont-based bias reduction annual training schedule for Department staff and municipal officials.

2024 Plan

› Concurrent processes culminating in December 2024 Report:
- Contractor research (see next slide)
- Stakeholder engagement
- Transition planning for reappraisal cycle; ongoing work on schedule
- CAMA data analysis; modern valuation technology and data
- Formalize incorporation of implicit bias into PVR training
- Opportunities to further professionalize and recruit assessors and appraisers

Research on comparable jurisdictions

Reappraisals: cycle length and basis; criteria/mechanism for off-cycle reappraisals; use of statistical reappraisals; use of reappraisal firms; best practices

Appeals Structure: successful appeals management in other jurisdictions: model, volume, political subdivision, outcomes

Property Data: property types/categorization use across tax rolls, data collection and leveraging technology, data aggregation, defining residential units and other key data points

Reappraisal industry capacity & capacity building: assess industry in comparable jurisdictions; training and career advancement

Equity/Anti-Bias Measures: equity-focused anti-bias measures and evaluating vertical equity in property tax administration practices

VT field research: primary research on the current reappraisal industry; engaging with state staff, muni staff/officials, reappraisal industry

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