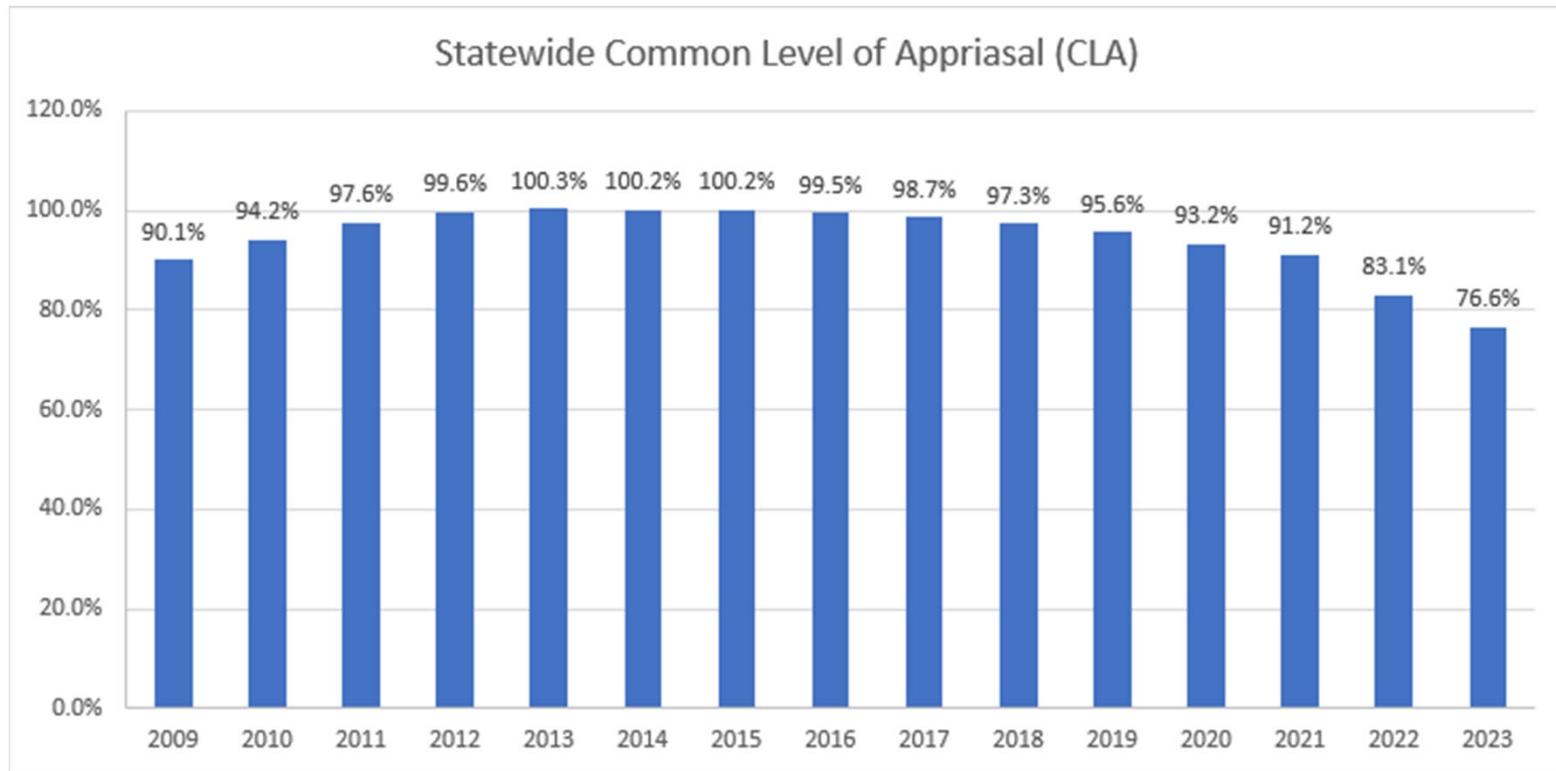


Act 68 of 2023 Progress Report

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Vermont Department of Taxes
March 2024

Why are we doing this work? Current State:



Why are we doing this work? Current State:

- 157 of the 255 municipalities have a COD that falls outside of the statutory bound (COD >20%)
- 89 of these 157 municipalities continue to be under order from a prior year and have not yet reappraised.
- 68 of the reappraisal orders issued based on the 2023 study will be to towns that are not currently under order.
- Last year 98 reappraisal orders were issued.
- 65% will be under a statutorily mandated order to reappraise.
- Over the past ten years reappraisal contractors in Vermont have been able to reappraise an average of 17 municipalities per year (approximately 6-7% of towns per year).

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 \(Act 68\) \(vermont.gov\)](#)

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 \(Act 68\) \(vermont.gov\)](#)

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 \(Act 68\) \(vermont.gov\)](#)

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 \(vermont.gov\)](#)

2024 Plan

› Concurrent processes culminating in December 2024 Report:

- Contractor research
- 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

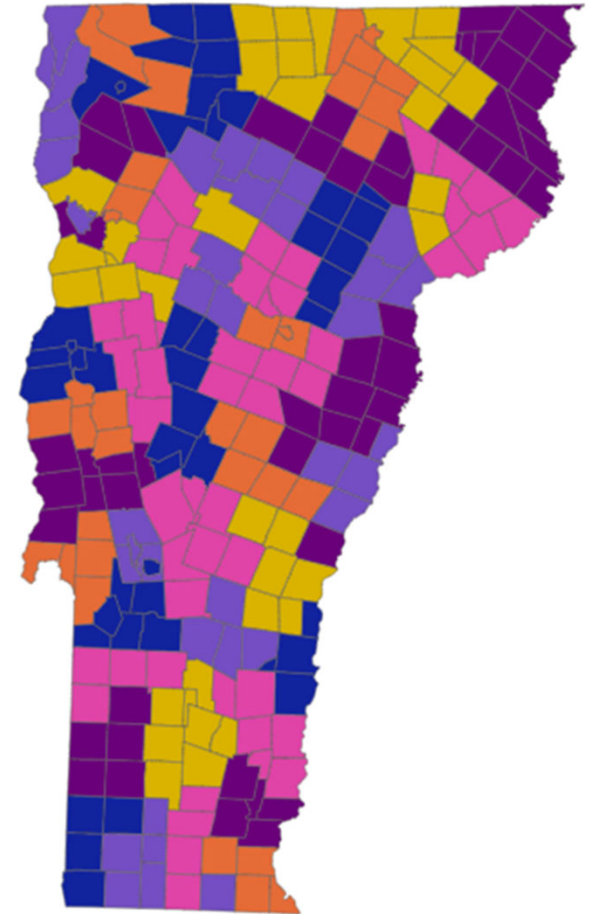
Preliminary reappraisal schedule

- 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.
- 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.

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

Survey Currently Live

For oversight agencies: <https://www.surveymonkey.com/r/VT24OS>

For Vermont stakeholders: <https://www.surveymonkey.com/r/VT24SH>

Questions?

Thank you!

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