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March 9, 2025

Representative Emilie Kornheiser, Chair
Ways & Means Committee
Vermont House of Representatives
Montpelier, Vermont

Re: 25-0152 Statewide Property Assessment Bill

Dear Representative Kornheiser,

I am following your committee's work on 25-0152 concerning establishing a statewide/regional property valuation assessment system. I think that it is an excellent idea and support your work, however there is one area that I would appreciate the opportunity to provide some insight.

I have served as the Chair of the Burlington Board of Tax Appeals for several years including the one following our City's 2021 reappraisal. The Burlington Board of Tax Appeals operates as the Board of Civil Authority to hear tax assessment appeals. As such, I am particularly interested in the proposed Regional Board of Civil Authority to hear property valuation appeals.

First and foremost, I think it is important to examine some math when looking at the potential workload of a Regional Board of Civil Authority, particularly after a reappraisal. After the 2021 reappraisal in Burlington, we received 650+ appeals. In a community with 10,400 parcels, that translates to a 6% appeal rate. Our Board divided itself into 3 panels of 4 members each and held 20 minute per appeal hearings for six hours per day, Tuesdays, Wednesdays and Thursdays. We heard 18 cases a day, 54 hearings a week from Labor Day to Thanksgiving or 12 weeks. Panel members contributed two half days each week. As Chair, I wrote ~30 written decisions each week for 12+ weeks. It was practically all that I did for that entire fall.

I believe that the Legislature should plan appropriately for a potential similar wave of appeals following a regional reappraisal. There are 18 towns in the Chittenden Regional Assessment District. At one person per town on the Regional Board, that translates to 4 panels of at least 4 members (5 would be better to avoid tie votes). The Chittenden District has 59,000+ parcels. If the appeal rate following a reappraisal was 6%, that's 3,500+ hearings or 875 hearings per panel.

Having organized and coordinated the response to our appeal hearings following a reappraisal, I would offer the following suggestions to your Draft 2.1 of the draft legislation.

On page 4, line 20, Section 32 V.S.A. §3418(b):

Have each municipality appoint at least 3 members for a 1 year term to the Board in the year of a reappraisal. They will need the people then. 1 person per municipality (4 panels) is probably appropriate for non-reappraisal years. Three people per town would provide 13 panels or up to ~270 appeals per panel in a reappraisal year. That is still a very heavy lift. To be honest, even half that number would be a heavy lift for anyone who also has a full-time job and/or a family.

On page 5, lines 15-17, Section 32 V.S.A. §3419(1)

For appeals following a reappraisal, eliminate the requirement that appeal hearings be scheduled within 14 days after the appeal deadline date. Instead, require that the notice of hearing be given at least 30 days before the hearing date and that all appeals be decided by December 1st. Because the schedule of cases to be heard shifts after the initial appeals are filed (people withdraw their appeals, parties settle, people request legitimate continuances), the focus should be on appropriate advance notice, not a preset, rigid schedule of appeal hearings set by a specific date and a workable conclusion deadline.

On page 8, lines 4-5, Section 32 V.S.A. §3419:

For appeals not following a reappraisal, eliminate the requirement that a hearing be held within 14 days of the appeal deadline date. Instead, require that the notice of hearing be given at least 30 days before the hearing date and a decision deadline of December 1st. There should be sufficient time before a hearing is held for the parties to exchange materials and prepare materials for review by the Board and for the Board Members to review materials, prepare for and attend the hearings.

On page 6, lines 4-5, Section 32 V.S.A. §3419(2):

Eliminate the “shall be inspected” requirement. Replace it with “shall be inspected unless the appellant, assessor/lister and panel members agree to waive the site visit. If the appellant does not attend the hearing, they are deemed to have waived the site visit” Many appeals do not require a site visit to resolve. In particular, where property assessment is based on the income approach (commercial, office, retail, apartments, etc.), there is rarely anything to be gained from a site visit, unless it is at the accountant’s office. Many other appeals can be resolved on grounds that don’t have anything to do with the physical condition/aspects of the property. I am more than happy to provide you with numerous specific examples if you are interested.

Items to be added to the bill:

Staff the Regional Board

The draft legislation provides staffing for reappraisal support but not for the Board of Civil Authority for scheduling, clerical support and issuing written decisions. Some of these staff should be attorneys such as for drafting Board decisions, but are only needed “seasonally.” Having the Attorney General’s office provide support from existing staff should be explored. I see some, but not all tasks referencing an Assessment Supervisor or district advisor. This area could benefit from some clarity.

Provide for Rulemaking Authority

Many of the details concerning filing schedules, forms, discovery, disclosure, materials exchange, etc., are best handled by administrative rules approved by the Board, but unless you give them statutory authority to do so, they would be subject to challenge. In particular, allow Board rules to preempt Freedom of Information Act provisions with their own discovery procedures for pending cases.

Plug “The Gap”

In the first year after a reappraisal, the homestead property tax credit is based on the prior year’s taxes/values (determined before the current appraisal completion deadline), but don’t reflect the homeowners actual tax bills due for that year. This can be cured by adding 2 requirements: that any reappraisal for the subsequent tax year be completed by January 1; and, that residential taxpayers receive notice of their new assessed value and estimated property tax bill, acceptable by the tax department for determining the property tax credit by January 31th. In Sec. 3, page 17, lines 4-6, 32 V.S.A. §5405(c) this matter is referenced, and is probably the most appropriate place to make revisions to address this issue.

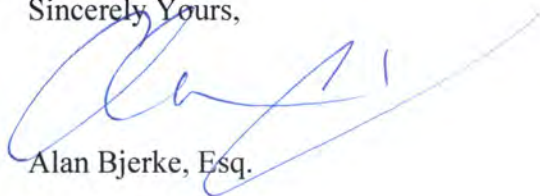
The State should pay Board Members

The proposal in 32 V.S.A. §3418(b), at page 5, lines 2-3 dictates that the compensation paid to Board members, if any, be paid by the municipality. This proposal is setting the appeal system up for failure, and is unfair to smaller towns in the District. The existing per parcel annual payment from the PVR to the Towns for reappraisal support covered the cost to hear appeals following a reappraisal in that municipality. The proposed legislation takes away that payment and gives it back to PVR, who is covering the costs associated with the reappraisal. Since that is who is getting the money, that is who should be paying the bills.

In the Chittenden Regional District towns like Bolton, Huntington, St. George and Westford have fewer than 1,000 parcels each or less than 10% of Burlington’s number of parcels. But because you have Board participation determined by the number of towns and appeal volumes are more aligned with a percentage of parcels, smaller towns will be carrying a disproportionate share of the workload. For a small town like St. George with its 366 parcels to pay someone to hear 200+ appeals from other towns would be unfair and setting the system up for failure.

Thank you very much for taking these comments into consideration. If I can be of any further assistance to you, please do not hesitate to contact me.

Sincerely Yours,



Alan Bjerke, Esq.