

To:

House Ways & Means Committee,

Response to (dr req 25-0152-draft 1.4)

Act 68 of 2023 charged PV & R to review the current system on reappraisals and how they will fit into a six-year cycle. They were to provide a report with the findings and their recommendations. That report, Final Report Pursuant to Act 68 of 2023: Statewide Reappraisals and Property Data.

Along with the recommendations made, there was a strong recommendation of working groups for each of the issues presented.

Listers and Assessors do agree that changes need to happen.

That has never been an issue. One, we specifically asked to be part of creating those changes.

Now, comes forth the 21-page document (dr req 25-0152 -draft1.4)

Which in addition to addressing the Reappraisal Issues, it is now all about the Statewide Property Assessments as a whole.

*7) Districts would conduct the work currently done by listers and assessors.*

This is clearly overstepping the original change, fitting all Vermont towns into a six-year reappraisal cycle.

The following are questions as to how this would be done:

- Who will be doing the work to maintain the municipal grand list?
- Who will process the PTTR'S Property Transfer Tax Returns
- How will the Data be collected for Permits?
- Who will be doing the field work?
- Will the so-called "Assessor" Supervisor be going out to measure properties?
- How will the Data be put into the CAMA program?
- How will Current Use be managed?
- Homestead Declarations? If Values need to be changed to account for rental or business use?

Line 17 page 1

*Property values on municipal grand lists are kept up to date and accurate.*

- Are you saying this is not happening?
- Where are examples of this happening, or not happening as you suggest?

Page 2-line 1(3) *property valuation is conducted by professional staff.*

This is a direct slam to listers and assessors who have dedicated their lives to this career. There is education and training provided by the state, in addition to other sources. There are people working in this field with more training and education than those in the Tax department.

- What is the cost to Assessment Districts for CAMA programs? Do the towns have to foot the bill for conversions?
- What happens in the towns that have recently converted CAMA programs? Will the state reimburse these towns?
- What happened to the recommendations provided by PV & R?
- Working groups?
- Talking to the local Listers Boards and or Assessors who are doing this work daily?
- Can you explain why you are saying the grand list work by listers and Assessors is a burden?

Some have been doing this work for 50 years.

- Are they not considered professional?
- What will happen to the Reappraisal Firms currently working on reappraisals?
- The Tax Commissioner shall be setting the values for each assessment district?
- Does the Commissioner have adequate training to know a valid sale from invalid?
- What happens to the Education Study currently managed by the Listers/assessors and PVR?
- Appeals, currently the Vermont Lister Handbook states when the grand list is lodged, the listers will post in 5 places throughout the town notice as to when the grievance hearings will take place. How do you see this fitting in?
- The Abstract of the grand list is handed over to the town clerk and needs to be available to property owners wishing to appeal.
- Current Statutes will need to be changed

VTPIE, this is the new STATE sponsored program to replace NEMRC's Grand list software. This has already cost taxpayers and unbelievable amount of money (Into the millions) and, it is not finished, nor does it work as we were told it would. It has been upwards of 6 years since this program was developed.

This is beyond a drastic measure, not to mention the elaborate cost to Vermont taxpayers.

This is just a few questions we, VALA would like to know if you have considered each one?

The author of this draft was heard stating, there will be no longer a need for Listers and Assessors.

Also, that there really is not a need for working groups.

Can you say why this is being done without a working group?

How is this possible?

When was the last time any of you on the committee of House, Ways and Means visited an Assessors office or a Listers office?

I would consult the Lister Handbook. That can be found on the Vermont Tax Department website.

Sincerely,

Linda Sherman

Current VALA President