

DR 25-0152 / Act 68 of 2023

02/26/2025

Written Testimony from Lisa Wright, Past President of Vermont Assessors and Listers Association

I'd like to start with Part 1, which I wrote just before the new draft was released. I think the experience I am relating here is still poignant at this moment.

Part 1 – A Recent “Day in the Life” of a Lister/Assessor

I am writing as former VALA president (2020 to 2024), Chair of the Board of Listers and Contract Assessor for Proctor, Pawlet, Chittenden, Pittsford and Shrewsbury. I am also certified at the highest VMPA level of the currently voluntary Vermont assessor certification, a PVR approved project supervisor for town-wide reappraisals and a licensed fee appraiser.

I spent 5 years as VALA president defending the title of Listers and asserting that “Listers” and “Assessors” are doing the same job, and they should be evaluated and paid a salary based on qualifications and experience and not on title alone.

Our primary job as town assessors or as Listers is that of maintaining and then reconciling and then signing the Grand List. There are a LOT of details to get to that point, but this is the annual goal we must achieve. The essential summary document for this work is the 411. I take very seriously the job of reconciling all changes to assessment with the “bottom line” if you will of each of my town's 411.

At the end of January, all Listers and Assessors were asked to attend webinars hosted by PVR and Pat Santoso of Catalis/Axiomatic to train us on how to import our Grand List from the old GL program Nemrc into the new state GL software VT Pie. This was scheduled to “go live” the following week so many of us, including myself, attempted this. It did not work as planned as we were not able to reconcile the 411 from VT Pie to Nemrc. Listers were frustrated, Assessors were frustrated, PVR advisors were frustrated, and this process of implementing VT Pie has NOT gone well to say the least. But that is not the point of my story – it is this.

The Listers and Assessors were frustrated because they couldn't reconcile the 411!! The summary of the Grand List. Listers and Assessors take their job very seriously, and if I can make one point to the Legislature today it is that one!

We have a municipally based system that is working and has been working for more than a century. We have a body of educated and experienced Listers and Assessors who have been doing this work for decades. Granted, the majority of us are at or near retirement age, but as the director of PVR has pointed out we DO NOT have staff resources to take our place.

Part 2 – Concerns with the Latest Draft

This is an update after hearing the testimony 2/26/25 on the latest draft of this bill.

While we appreciate that this draft dials back the enormous changes to our current assessment system, and while Listers and Assessors statewide likely appreciate the nod to our hard work after an earlier perceived dismissal, many questions remain. I think they can be summarized by the categories below:

Control over the Grand List

My story at the beginning of this testimony demonstrates the enormous responsibility Listers and Assessors assume to maintain and sign the Grand List for their towns. This draft hints at more and more control from Tax over the Grand List. We are very concerned about state over-reach into controlling not only the Education Grand Lists but also our Municipal Grand Lists.

Cost and who will bear that cost

The cost of making these transitions to assessment districts and more frequent reappraisals have not been properly considered, and have been grossly under-estimated when questioned. In addition, “economies of scale” to be realized have also been grossly over-estimated. All of the transitions in the study will be more costly than our current system. Every 6 years at a current cost of \$120 per parcel – how is that affordable for small towns? Particularly with a state contribution that hasn’t changed in decades? I have heard testimony that converting to a different CAMA system is not a big deal if done during a town-wide reappraisal. I have been through this a few times in different towns and I can tell you it is a very big deal, and adds to cost both for the reappraisal contractor and for the local assessor or Listers to review data and ensure that it “translated” if you will from one program to the other (it usually does not very thoroughly or accurately). When towns go from elected Listers to Contract Assessors, this is also significantly more costly (see below). Sometimes towns “get what they pay for” in appointing a professional, sometimes they do not.

Competency of Listers or Assessors – Hired or Elected

Apparently any change to the voluntary certification process and making that consistent for Listers/Assessors/Private Contractors has gone out the window with this draft. Vague requirements for elected Listers are currently in statute, but are they the same for Assessors?

It appears that more and more towns are going to an Assessor versus Board of Listers model and I believe we need a Certified Tax Assessor program in Vermont, and one which is required in order to serve in this position. Currently all training is voluntary, and there is an assumption that an “Assessor” by label only is more qualified than a “Lister” by label only. Without required qualifications for Assessors, towns/taxpayers will pay 2, 3, 4 times the hourly rate for a contract assessor without any promise of having more highly qualified valuation professionals.

Due diligence of work completed – Another factor that is being grossly under-estimated is the time and staffing required to complete valuation work, and even the record keeping part of our work (the data needed to analyze and value properties accurately and equitably). Add to that a lot of bureaucratic work in managing homesteads, current use, and other exemption programs and there are a lot of time

consuming details. Moving to larger assessment districts will not lessen the amount of time required to do this work properly, but I fear that the quality of that due diligence will get “watered down” if you will with larger districts.

I have testified before about the concept of “geographic competency” which has been a key concept for appraiser/assessor ethics (read USPAP as referred to in IAAO’s study) training for years. Will this local knowledge and due diligence in light of geographic competency be sacrificed by a larger bureaucracy? I believe it will based on prior experience with appraisal contractors and appointed assessors whose work I have followed. When those contractors do not take the time to develop that geographic competence, the quality of the work suffers.

Common CAMA System – The Elephant in the Room

How on earth will regional assessments/reappraisals be done if the "region" doesn't have the same CAMA system and how on earth will District Advisors advise us on how to manage data consistently without a common CAMA system? Don’t get me wrong – we DO need standard fields to be used for our data collection – we can’t share data across towns without it. But that is quite difficult to do with different CAMA systems. In addition, any common CAMA system must be state of the art, and not an outdated program which does not meet modern assessment demands.

Contiguous Parcels

The law on contiguous parcels required to be combined on a single tax bill should go away – end of story. It is an inadvertent (due to confusion on tax mapping and data) discount given to large property owners. If the legislature wants to address equity, this would be a good item to address. Further, if you want to track data consistently, that’s hard to do with all of these inactive parcels that show up as holes in your maps, i.e. “data not found” for parcels that have been combined with other parcels.

I could go on and talk about commercial and industrial properties, and other problems we have in the assessment profession in Vermont, but I have probably given you too much already.

Thank you for listening and please let me know if I can provide further information.