

VALA RECOMENDS ONE TAX RATE CLASSIFICATION

Any determination of the intent to use a property or a portion of the property would be speculation and would create a situation of unfairly taxing properties based on undefendable assumptions.

Page 1 line 16 and Page 2 line 9-10

10) A separate column listing the number of dwellings, as defined by 17 the Commissioner and pursuant to subdivision 4152a(c)(1) of this title.

(3) A brief description of each parcel of taxable real estate in the town, including a classification assigned pursuant to section 4152a of this title.

- The printed Grand List has limited space.
- Printed GL must be kept perpetuity
- The more information listed on the printed GL will take up space making the GL book larger ultimately taking up the limited space in a Towns vault.
- This will require new programming not just in NEMRC, but in VTPie as well.
- Properties with multiple dwellings will require excessive space.
 - Apartment complexes, Farms, Colleges.

04/11/2025

Shrewsbury 2024 Billed Grand List

Page 1 of 143

10:23 am

Grand List Report (Detail)

vtmin

By Name For All Parcels Main District

PARCEL INFORMATION	TAXABLE VALUATIONS / EXEMPTIONS / CONTRACTS		
458 E138 LLC	MUNICIPAL	HOMESTEAD	NONHOMESTEAD
C/O B HOME MANAGEMNT LLC			
1026 BROADWAY, MBX 12	TOTAL REAL	84,300	84,300
BROOKLYN NY 11221	SPEC EXEMPTION		0
LOCA A: TR-1			
LOCA B:			
PARCEL ID: 001-0-6207			
SPAN: 594-187-10451			
HOUSESITE: 0 ACRES: 122.50 W NS	GRAND LIST	843.00	843.00
ABELMAN LAURENCE J & LORI A	HMSTD FILED	MUNICIPAL	HOMESTEAD
757 NORTHAM RD			
SHREWSBURY VT 05738	TOTAL REAL	432,300	432,300
LOCA A: TR-2	SPEC EXEMPTION		0
LOCA B:			
PARCEL ID: 002-2-0757			
SPAN: 594-187-10001			
HOUSESITE: 396,300 ACRES: 10.00 R2 T	GRAND LIST	4,323.00	4,323.00
ABRAHAMSEN MARIA B	MUNICIPAL	HOMESTEAD	NONHOMESTEAD
759 PEACHTREE LANE			

Page 2 lines 11-12

“Parcel” means all contiguous land in the same ownership, together with all improvements thereon.

- VALA believes that contiguous parcels should be listed separately on the GL except for Current Use purposes.
- Combining parcels does not represent the Fair Market Value (FMV).
 - To value properties to FMV the Highest and Best Use (HBU) must be considered.
 - Contiguous parcels may have different HBU uses requiring different assessment.
 - This in turn affects the assessment and the CLA and the COD.

4152a. PROPERTY TAX CLASSIFICATIONS

Establishment. The grand list of a town shall include one or more tax classifications for each parcel of real estate.

- HBU must be considered when appraising property.
- The HBU sets a defendable benchmark that all properties can be measured.
- An owner has the right to use their property given State and local regulation as they wish, If we were to assess properties as they are used and not at their HBU we would lose equity in the assessments creating an unfair tax base.
- When setting tax rates, as soon as we set a different tax rate based on the assumption of what a property owners’ intent may be, we lose the equity in the property tax.

One tax rate classification

Page 3 line 1-4

“classification on or before June 1 of every year, using information submitted to 2 the Department of Taxes pursuant to this section.

- Having multiple tax rates based on a property owner’s intent to use the property must be regulated by the State Tax department.

- Towns do not have the authority or the capacity to collect data on a property owner's intent to use a property.
- Any determination of the intent to use a property or a portion of the property would be speculation and would create a situation of unfairly taxing properties based on undefendable assessment assumptions.
- The only possible way to have multiple tax rates for the property education tax is to have all property owners file yearly with the State when filing their Homestead declaration.

Tax Bills and Software Upgrades

Confusion on the tax bill should be considered. Of the many questions we receive in a Lister's office, confusion on reading a tax bill is a repetitive one.

The added rate would require updating the tax bill to include a third column and would farther crowd an already crowded bill.

Description: 10.1 ACRES & DWL Location: [REDACTED] OWNER: [REDACTED]		HOUSESITE TAX INFORMATION SPAN # [REDACTED] SCL CODE: 159 TOTAL PARCEL ACRES 10.10 HOUSESITE VALUE 451,200 HOUSESITE EDUCATION TAX 5,793.86 HOUSESITE MUNICIPAL TAX 3,087.11 HOUSESITE TOTAL TAX 8,880.97 FOR INCOME TAX PURPOSES																																																																													
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Software upgrades in NEMRC and VTPie would need to be considered to print new information on the tax bills.

There are multiple steps that create error in the tax billing. Adding a classification rate will increase the chances of errors on one's tax bill.

Page 6 line13 - 14

“Underlying land shall be classified proportionally based on the same percentage as the floor space of the buildings.”

VALA is opposed to the portal taxation of land based on a buildings percentage of use.

- Land is assessed at the properties HBU.
- Most land in Vermont is assessed using the principal of economies of scale on one land curve per parcel.
- This would require separate assessments for separate uses of the building that would have to be reassessed every year as the percentage of the buildings use changes.
- Depending on use this could effect the assessment of the land separating the HBU standard form the assessed value.
- Percentage of a property owner's intended use of a buildings use does not mean the land us used for that same intended use.

Page 7 line 8 - 10

“Use value appraisal. Nothing in this section shall be construed to alter the tax treatment or enrollment eligibility of property as it relates to use value appraisal under chapter 124 of this title.”

- Although this will not affect the use of value, it will negatively affect the purpose of current.
 - The purpose of Current Use is to lessen the burden of property taxes on our working lands, so they stay open and working.
 - Properties in Current Use with short term rentals will be taxed at a higher rate burdening property owners enrolled in current use pressuring those owner to develop the land opposed to keeping it open.

Question VALA has on assessing special use properties.

- How does this apply to travel trailers in travel trailer parks
- Travel trailers that are personal property being used for short term rentals
- Tents, Yurts and other temporary structures being used for short term rentals.