

1 \* \* \* Regional Assessment Districts \* \* \*

2 Sec. X. 32 V.S.A. chapter 121, subchapter 1A is added to read:

## Subchapter 1A. Statewide and Regional Property Assessment

## § 3415. LEGISLATIVE INTENT

It is the intent of the General Assembly in adopting this subchapter to create regional assessment districts so that:

(1) properties on grand lists are regularly reappraised;

(2) property data collection is consistent and standardized across the

**State; and**

(3) property valuation is conducted by trained and certified individuals

and firms.

## § 3416. REGIONAL ASSESSMENT DISTRICTS; ESTABLISHMENT

(a) On or before January 1, 2029, the Commissioner shall identify and

establish regional assessment districts to effectuate this subchapter as follows:

(1) Where practicable, the Commissioner shall prioritize regional

assessment district boundaries that align with school district boundaries. If necessary to follow the other criteria under this subsection, the Commission may establish more than one regional assessment district in a school district.

(2) Where practicable, the Commissioner shall establish regional

assessment district boundaries that include more than one entire school district.

1                   (3) The Commissioner shall prioritize regional assessment districts that  
2                   include a minimum of 10,000 parcels.

3                   (4) In establishing boundaries, the Commissioner shall balance the need  
4                   for districts with more than 10,000 parcels, so full reappraisals are conducted  
5                   regularly and efficiently, with the need to keep district size manageable for the  
6                   administrative appeals process.

7                   (b) After the initial establishment of regional assessment districts, the  
8                   Commissioner may modify district boundaries after providing written notice to  
9                   affected municipalities of a change at least one calendar year in advance. The  
10                   notice shall provide the reasons why the modification better supports the  
11                   criteria listed under subsection (a) of this section.

12                   (c) Member municipalities of a regional assessment district shall fully  
13                   appraise their grand lists every six years pursuant to subsection 3417(b) of this  
14                   subchapter. A municipality shall conduct a full appraisal jointly with one or  
15                   more other member municipalities and may contract jointly with one or more  
16                   third parties to conduct the appraisals. The Director may waive the  
17                   requirement to jointly appraise under this subsection if a municipality shows,  
18                   and the Director finds, that extraordinary circumstances would cause a joint  
19                   appraisal to be too administratively burdensome and/or cost ineffective. The  
20                   Directors decision whether to grant a waiver shall be final.

1                   (d) Municipalities within a regional assessment district shall maintain  
2                   independent grand lists for municipal taxation.

3                   (e) A municipality shall not have a right to appeal its inclusion in a regional  
4                   assessment district.

5                   § 3417. STANDARD GUIDELINES; PROCEDURES; RULEMAKING

6                   (a) The Director of Property Valuation and Review shall establish standard  
7                   guidelines and procedures, and may adopt rules, for regional assessment  
8                   districts, including:

9                   (1) guidelines for contracting with third parties to conduct or assist with  
10                   reappraisals, including standard reappraisal contract terms;

11                   (2) standards for the collection and recordation of parcel data;

12                   (3) requirements relating to information technology, including standards  
13                   for data software contracts and computer-assisted mass appraisal systems; and

14                   (4) standardized practices for a full reappraisal, including cases in which  
15                   physical inspections are unnecessary and how technology is to be utilized.

16                   (b) The Director of Property Valuation and Review shall establish a  
17                   schedule for each regional assessment district to fully reappraise every six  
18                   years. The Director, at the Director's discretion, may alter the reappraisal  
19                   schedule for a regional assessment district or for one or more of a regional  
20                   assessment district's member municipalities.

21                   § 3418. REGIONAL ASSESSMENT DISTRICT APPEALS BOARD;

1                   ESTABLISHMENT

2                   (a) There are hereby established regional assessment district appeals boards  
3                   for each regional assessment district established pursuant to section 3416 of  
4                   this subchapter. A board shall hear appeals of valuations within its regional  
5                   assessment district. The Division of Property Valuation and Review shall  
6                   provide training and technical assistance to the board. Other staffing and  
7                   funding for a board shall be provided by its member municipalities.

8                   (b) All municipalities within the jurisdiction of a board shall be considered  
9                   municipal members of the board. A board shall contain at least one  
10                   representative appointed from each member municipality and representatives  
11                   shall be appointed for a term of three years by the legislative body of such  
12                   municipality. A municipality may appoint one board member per 1,000  
13                   parcels in the municipality, rounded up to the nearest 1,000 parcels. All board  
14                   members may be compensated and reimbursed by their respective  
15                   municipalities for necessary and reasonable expenses.

16                   (c) A board shall elect an executive board of five board members to  
17                   facilitate meetings and oversee operations. The executive board shall have a  
18                   chair, vice chair, secretary, and any other position deemed necessary by a  
19                   majority vote of the executive board.

20                   § 3419. APPEALS TO REGIONAL ASSESSMENT DISTRICT APPEALS

21                   BOARD

1                   (a) Within 30 days following the date of notice, a person aggrieved by the  
2                   final valuation decision of an assessing official may appeal in writing to the  
3                   district's regional assessment district appeals board. An appeal of a valuation  
4                   decision conducted pursuant to section 3416 of this subchapter that is  
5                   erroneously made to a municipality shall be considered timely if it would have  
6                   been timely if made to the regional assessment district. A municipality shall  
7                   forward any such erroneously filed appeal to the board within 14 days.

8                   (1) The board shall schedule meetings to hear and determine appeals  
9                   made under this subsection not later than 30 days after the last date allowed for  
10                  notice of appeal. Notice of the time and place of the hearing shall be given by  
11                  posting a warning in three or more public places in each municipality in the  
12                  district's jurisdiction and by mailing a copy of such warning to the legislative  
13                  bodies of such municipalities and to all appellants.

14                  (2) Hearings shall be conducted before a panel of three board members.  
15                  When conducting a hearing under this subsection, the board shall issue a  
16                  written determination addressing all questions and objections heard. A written  
17                  determination shall only be issued if approved by a majority of those members  
18                  present and voting. Unless waived by both parties, the property subject to  
19                  appeal shall be inspected internally and externally by the three board panelists  
20                  and an inspection report shall be issued within 30 days following the hearing  
21                  on appeal and before a final determination is issued.

1                   (A) The appellant shall be provided notice of the inspection and the  
2                   appeal shall be deemed withdrawn if the appellant refuses to allow an  
3                   inspection under this subdivision (2).

4                   (B) During a declared state of emergency under 20 V.S.A. chapter 1,  
5                   a board working within a municipality affected by an all-hazards event shall  
6                   not be required to physically inspect any property that is the subject of an  
7                   appeal. If the appellant requests in writing that the property be inspected for  
8                   purposes of the appeal, the board shall conduct the inspection through  
9                   electronic means. If the appellant does not facilitate the inspection through  
10                   electronic means, the appeal shall be deemed withdrawn. As used in this  
11                   subdivision (B), “electronic means” means the transmittal of video or  
12                   photographic evidence by the appellant at the direction of the staff conducting  
13                   the inspection.

14                   (3) The board shall, within 15 days from the time of the inspection  
15                   report, issue the written determination and shall file it with the clerk of the  
16                   municipality in which the underlying property is located and the Director of  
17                   Property Valuation and Review. At the same time, the board shall send a copy  
18                   of the determination by certified mail to the appellant. The grand list shall be  
19                   amended pursuant to the written determination.

20                   (4) Notwithstanding any provision of law to the contrary, if the board  
21                   does not substantially comply with the requirements of this subsection, and if

1       the appeal is not withdrawn by filing written notice of withdrawal with the  
2       board, or deemed withdrawn as provided in subdivision (2) of this subsection,  
3       the grand list value of the property subject to appeal shall be set at a value that  
4       will produce a tax liability equal to the tax liability for the preceding year.

5       (b) A board member shall not be a panelist for a hearing involving a  
6       property located in the municipality for which the member is a representative.

7       (c) This section shall not be construed to prevent or alter the process for  
8       taxpayers to bring and resolve grievances to a municipal assessing official  
9       under section 4111 of this title.

10       (d) Notwithstanding subsection (a) of this section, appeals of valuations  
11       conducted by the Division of Property Valuation and Review pursuant to  
12       sections 3602a, 3602b, and 3602c of this title shall be made directly to the  
13       Commissioner or Superior Court pursuant to section 3420 of this subchapter.

14       **§ 3420. APPEALS TO COMMISSIONER OR TO SUPERIOR COURT**

15       (a) A taxpayer or the legislative body of a municipality aggrieved by a  
16       written determination of a regional assessment district appeals board under  
17       section 3419 of this chapter, or a taxpayer aggrieved by a valuation and elected  
18       to bypass a board decision under subsection 3419(a) of this subchapter, may  
19       appeal to either the Commissioner of Taxes or the Superior Court of the county  
20       in which the property is located. The appeal to the Superior Court shall be  
21       heard without a jury. For an appeal from the board, the appeal shall be

1       commenced by filing a notice of appeal pursuant to Rule 74 of the Vermont  
2       Rules of Civil Procedure within 30 days after entry of the decision of the  
3       board. For an appeal that bypassed the board, the appeal may be commenced  
4       by filing a notice of appeal pursuant to Rule 74 of the Vermont Rules of Civil  
5       Procedure within 30 days following the date of notice of a final valuation  
6       decision of an assessing official. The date of mailing of notice of the board's  
7       determination to the taxpayer shall be deemed the date of entry of the board's  
8       determination. The board shall transmit a copy of the notice to the  
9       Commissioner or the Superior Court and shall forward the notice to the  
10       applicable municipal clerk, who shall record or attach a copy of the notice in  
11       the grand list book. The entry fee for an appeal to the Commissioner is \$70.00;  
12       provided, however, that the Commissioner may waive, reduce, or refund the  
13       entry fee in cases of hardship or to join appeals regarding the same parcel. If,  
14       in the opinion of the Commissioner, an appeal under this subsection involves a  
15       complex or unique property or valuation that would be best adjudicated by the  
16       Superior Court, the Commissioner may decline to hear the appeal and shall  
17       forward the appeal to the Superior Court of the county in which the property is  
18       located, where it shall be heard. An appeal forwarded by the Commissioner  
19       under this subsection shall be considered timely filed in the Superior Court if it  
20       was timely appealed to the Commissioner.

(b) On or before the last day on which appeals may be taken from the determination of the regional assessment district appeals board, an agent designated by the legislative body of the municipality, in the name of the municipality, on written application of one or more taxpayers of the municipality whose combined grand list represents at least three percent of the grand list of the municipality for the preceding year, shall appeal to the Superior Court from any action of the regional assessment district board of appeal not involving appeals of the applying taxpayers. However, the agent designated by the legislative body shall, in any event, have at least six business days after receipt of such taxpayers' application for appeal in which to take the appeal, and the date for the taking of such appeal shall accordingly be extended, if necessary, until the six business days shall have elapsed. The \$70.00 entry fee shall be paid by the applicants with respect to each individual property thus being appealed that is separately listed in the grand list. Fees collected under subsection (a) of this section or this subsection shall be credited to a special fund established and managed pursuant to chapter 7, subchapter 5 of this title and shall be available to the Commissioner of Taxes to offset the costs of providing those services.

19       (c) When a taxpayer, legislative body of the municipality, or an agent  
20       designated by the legislative body of the municipality claims that an appeal to  
21       the Commissioner is in any manner defective or was not lawfully taken, on or

1 before 30 days after mailing of the notice of appeal by the regional assessment  
2 district under Rule 74(b) of the Vermont Rules of Civil Procedure, the  
3 taxpayer, agent, or legislative body of the municipality shall file objections in  
4 writing with the Commissioner and furnish the appellant or appellant's  
5 attorney with a copy of the objections. When the taxpayer, agent, or legislative  
6 body so requests, the Commissioner shall thereupon fix a time and place for  
7 hearing the objections and shall notify all parties thereof, by mail or otherwise.  
8 Upon hearing or otherwise, the Commissioner shall pass upon the objections  
9 and make such order in relation thereto as is required by law. The order shall  
10 be recorded or attached in the municipal clerk's office in the book wherein the  
11 appeal is recorded.

12 (d) On application to the Commissioner, an appellant may request leave to  
13 withdraw the appellant's appeal at any time before it is heard. When an appeal  
14 is withdrawn, the Commissioner shall certify the withdrawal to the clerk of the  
15 municipality in which the underlying property is located, and the clerk shall  
16 record the certificate of withdrawal of the appeal. At the same time, the  
17 Commissioner shall notify the applicable regional assessment district board of  
18 appeal. The appraisal from which the appeal was taken shall then become a  
19 part of the appraisal or grand list of the taxpayer.

20 (e) When an appeal to the Commissioner is not withdrawn or forwarded by  
21 the Commissioner to the Superior Court pursuant to subsection (a) of this

1       section, the Commissioner shall conduct a hearing in accordance with 3 V.S.A.  
2       chapter 25.

3       (f) The Commissioner or court shall proceed de novo on all appeals and  
4       determine the correct valuation of the property as promptly as practicable and  
5       determine a homestead and a housesite value if a homestead has been declared  
6       with respect to the property for the year in which the appeal is taken. The  
7       Commissioner or court shall take into account the requirements of law as to  
8       valuation and the provisions of Chapter I, Article 9 of the Constitution of  
9       Vermont and the 14th Amendment to the U.S. Constitution.

10       (1) If the Commissioner or court finds that the listed value of the  
11       property subject to appeal does not correspond to the listed value of  
12       comparable properties within the municipality, the Commissioner or court  
13       shall set the property in the list at a corresponding value. The findings and  
14       determinations of the Commissioner shall be made in writing and shall be  
15       available to the appellant.

16       (2) If the appeal is taken to the Commissioner, the Commissioner may  
17       order an inspection of the property prior to making a determination. If one of  
18       the parties requests an inspection, the Commissioner shall order an inspection  
19       of the property prior to making a determination. Within 10 days following the  
20       appeal being filed with the Commissioner, the Commissioner shall notify the

1        property owner in writing of the Commissioner's option to request an  
2        inspection under this section.

3        (3) During a declared state of emergency under 20 V.S.A. chapter 1, the  
4        Commissioner shall not be required to have any property subject to appeal to  
5        be physically inspected. If the appellant requests in writing that the property  
6        be inspected for purposes of the appeal, the Commissioner shall conduct the  
7        inspection through electronic means. If the appellant does not facilitate the  
8        inspection through electronic means, then the appeal shall be deemed  
9        withdrawn. As used in this subdivision, "electronic means" means the  
10        transmittal of video or photographic evidence by the appellant at the direction  
11        of the person conducting the inspection.

12        (g) The Commissioner or clerk of the court shall forward by certified mail  
13        one copy of the determination to the taxpayer, one copy to the applicable  
14        regional assessment district board of appeal, and one copy to the town clerk,  
15        who shall record the same in the book in which the appeal was recorded under  
16        subsection (a) of this section. The appraisal so fixed by the Commissioner or  
17        court shall become the basis for the grand list of the taxpayer for the year in  
18        which the appeal is taken and, if the appraisal relates to real property, for the  
19        two next ensuing years, except that if the real property is enrolled in use value  
20        appraisal under chapter 124 of this title, the value of enrolled land, prior to its  
21        being equalized, shall be the per-acre value set annually by the Current Use

1       Advisory Board multiplied by the number of acres enrolled. The appraisal,  
2       however, may be changed in the ensuing two years if the taxpayer's property is  
3       materially altered, changed, damaged, or if the regional assessment district of  
4       which the municipality in which the property is located has undergone a full  
5       reappraisal.

6       Sec. X. TRANSITION; ANNUAL PROGRESS REPORT

7       On or before every January 15 from January 15, 2027, to January 15, 2030,  
8       the Commissioner of Taxes shall submit a report to the House Committee on  
9       Ways and Means and the Senate Committee on Finance relating to the progress  
10       made in preparing for the implementation of regional assessment districts  
11       pursuant to this act.

12       Sec. X. 32 V.S.A. § 5405 is amended to read:

13       § 5405. DETERMINATION OF EQUALIZED EDUCATION PROPERTY

14                   TAX GRAND LIST AND COEFFICIENT OF DISPERSION

15       (a)(1) Annually, on or before April 1, the Commissioner shall determine  
16       the equalized education property tax grand list and coefficient of dispersion for  
17       each municipality in the State; provided, however, that for purposes of  
18       equalizing grand lists pursuant to this section, the equalized education property  
19       tax grand list of a municipality that establishes a tax increment financing  
20       district shall include the fair market value of the property in the district and not  
21       the original taxable value of the property, and further provided that the unified

1 towns and gores of Essex County may be treated as one municipality for the  
2 purpose of determining an equalized education property grand list and a  
3 coefficient of dispersion, if the Director determines that all such entities have a  
4 uniform appraisal schedule and uniform appraisal practices.

8 \* \* \*

9 Sec. X. 32 V.S.A. § 3602c is added to read:

10        § 3602c. VALUATIONS; PUBLIC UTILITIES

11                   (a) On or before May 1 of each year, the Division of Property Valuation  
12                   and Review of the Department of Taxes shall furnish the listers in each town or  
13                   city with the valuation of all taxable property of any public utility situated  
14                   therein as reported by such utility to the Division.

15        (b) Each public utility shall furnish to the Division not later than March 31  
16        in each year a sworn inventory of all its taxable property in such form as will  
17        show the valuation of its property in each town, city, or other municipality.

18 (c) The Division shall prescribe the form of such report and the officer or  
19 officers who shall make oath thereto.

20                   (d) The valuations furnished under this section shall be considered along  
21                   with any other information as may reasonably be required by listers in

1       determining and fixing the valuations of property for the purposes of property  
2       taxation. The Division may require that each municipality use certain  
3       valuations furnished under this section. The valuations provided by the  
4       Division for property used for the transmission and distribution of electricity  
5       shall be used by the listers as the valuations of that property for purposes of  
6       property taxation.

7       Sec. X. REPEALS

8       (a) 2025 Acts and Resolves No. 73, Secs. 62 (regional assessment districts)  
9       and 63 (transition provisions) are repealed.

10      (b) 32 V.S.A. chapter 131 (appeals) is repealed.

11      Sec. X. 32 V.S.A. § 4041a is amended to read:

12      § 4041a. REAPPRAISAL

13      (a)(1) A municipality shall be paid \$8.50 per grand list parcel per year from  
14      the General Fund to be used only for ~~reappraisal and costs related to~~  
15      ~~reappraisal of its grand list properties and for~~ maintenance of the grand list.

16      (2) During the year in which a municipality is scheduled to fully  
17      reappraise pursuant to subsection 3417(b) of this title, a municipality may  
18      notify the Commissioner in writing that it is prepared to commence the full  
19      appraisal. Within 30 days, the Commissioner shall estimate the cost of the  
20      municipality's full reappraisal and transfer to the municipality the lesser of

1       two-thirds of the estimated cost or \$66.00 per grand list parcel in the  
2       municipality.

3 \* \* \*

## Sec. X. DEPARTMENT OF TAXES; POSITIONS

5           The following new permanent classified positions are created in the  
6           Department of Taxes in fiscal year 2029:

7                   (1) one full-time hearing officer; and

8                   (2) one full-time docket clerk.

10 Sec. X. 24 V.S.A. § 3616(d) is amended to read:

11 (d) Where one of the bases of a rent, rate, or charge is the appraised value  
12 and the premises to be appraised are tax exempt, the board may cause the  
13 listers to appraise the property, including State property, for the purpose of  
14 determining the rates, rents, or charges. The right of appeal from the appraisal  
15 shall be the same as provided in 32 V.S.A. ~~chapter 131 § 3419~~. The  
16 Commissioner of Finance and Management is authorized to issue warrants for  
17 rates, rents, or charges against State property and transmit to the State  
18 Treasurer who shall draw a voucher in payment of the rates, rents, or charges.  
19 No charge so established and no tax levied under the provisions of section  
20 3615 of this title shall be considered to be a part of any tax authorized to be

1 assessed by the legislative body of any municipality for general purposes but  
2 shall be in addition to any such tax so authorized to be assessed.

3 Sec. X. 24 App. V.S.A. ch. 3, § 92 is amended to read:

4 § 92. BOARD OF TAX APPEALS TO HEAR APPEALS; DEADLINE FOR  
5 HEARINGS; MANNER OF CONDUCTING; ~~POSSIBLE BOARD OF~~  
6 ~~CIVIL AUTHORITY REVIEW~~

7 (a) The Board of Tax Appeals shall meet, hear, and determine all appeals in  
8 the manner set forth in this section, notwithstanding 32 V.S.A. § 4404 3419.

9 All such appeals shall be heard and determined no later than December 31 of  
10 that year. Hearings and inspections of the property shall be conducted by the  
11 entire panel as described in this section.

12 (b)(1) The City Assessor shall have the right to request and the Board shall  
13 have the right to issue a subpoena for all records of the taxpayer that are  
14 material to a determination of the appeal.

15 (2) Such records shall be regarded as confidential, shall not be further  
16 distributed, and shall be utilized only for the purpose of deciding the appeal;  
17 provided that no subpoena shall issue unless and until a taxpayer has appealed  
18 to the Board of Tax Appeals.

19 (3) If the taxpayer fails to provide requested records in response to a  
20 subpoena properly issued hereunder or refuses to allow an inspection of ~~his or~~

1 ~~her~~ the taxpayer's property, the appeal shall be deemed withdrawn or  
2 dismissed and no further appeal shall be available to such taxpayer.

3 (c) The Board shall hear and decide appeals by three member hearing  
4 panels, the membership of such panels to be rotated on a periodic basis. All  
5 three members must be present and voting, and at least two of the three  
6 members of the hearing panel must join in the decision in order for it to be  
7 valid.

8 (d) Either a taxpayer or the City Assessor aggrieved by the decision of the  
9 Board of Tax Appeals may file an appeal of a decision of the Board of Tax  
10 Appeals directly with the ~~Director of the Division of Property Valuation and~~  
11 ~~Review Commissioner~~ of the Vermont Department of Taxes or the Superior  
12 Court pursuant to 32 V.S.A. § ~~4461~~ 3420 within 30 days ~~of~~ after the mailing of  
13 the Board of Tax Appeals' decision to the taxpayer.

14 (e) The decision of the Board of Tax Appeals, if not further appealed, shall  
15 become the basis for the grand list of the taxpayer for the year in question plus  
16 the next two years unless new information of a material nature about the  
17 property is discovered, the property is materially changed, or the City  
18 undertakes a rolling or complete reevaluation of real estate that includes the  
19 property in question.

20 Sec. X. 24 App. V.S.A. ch. 3, § 330 is amended to read:  
21 § 330. BOARD OF TAX APPEALS

1       A Board of Tax Appeals, constituted in the manner set forth in section 91 of  
2       this charter, is created. The Board shall have the same duties and proceed in  
3       the same manner to hear and determine tax appeals as a ~~board of civil authority~~  
4       under 32 V.S.A. chapter 131, subchapter 1 regional assessment district appeals  
5       board under 32 V.S.A. § 3419 except as otherwise provided in this charter.

6       Appeals from decisions of the Board of Tax Appeals ~~or from the Board of~~  
7       Civil Authority as referenced in section 92 of this charter shall be controlled by  
8       32 V.S.A. chapter 131, subchapter 2 chapter 121, subchapter 1A, except that  
9       the City Assessor may appeal subject to the approval of the City Board of  
10      Finance. The Board shall organize each year by the election of a Chair, Vice-  
11      Chair, and Clerk. The manner of removal of Board members and filling of  
12      vacancies shall be as provided in sections 129 and 130 of this charter and the  
13      Board members shall, except as otherwise herein expressly provided, be  
14      subject to all other provisions of this charter relating to public officers.

15      Sec. X. 24 App. V.S.A. ch. 103, § 510(d) is amended to read:

16           (d) In the case of any property used for both residential and nonresidential  
17      purposes within the District as of April 1, the Board of Listers (Board) shall  
18      adjust the listed value for the purposes of determining the District tax under  
19      this section to exclude the value of that portion of the property used for  
20      residential purposes. The Board shall determine the adjusted grand list value  
21      of the business portion of the property and give notice of the same as provided

1 under 32 V.S.A. ~~chapter 131 § 3419~~. Any property owner may file a grievance  
2 with the Board and appeal the decision of the Board as provided for under 32  
3 V.S.A. ~~chapter 131 § 3419~~; however, the filing of an appeal of the  
4 determination of the Board and pendency of the appeal shall not vacate the lien  
5 on the property assessed, and the District taxes must be paid and continue to be  
6 paid as they become due.

7 Sec. X. 24 App. V.S.A. ch. 151, § 507(d) is amended to read:

8 (d) In the case of any property used for both residential and nonresidential  
9 purposes within the District as of April 1, the Department of Assessment shall  
10 adjust the listed value for the purposes of determining the District tax under  
11 this section to exclude the value of that portion of the property used for  
12 residential purposes. The Department of Assessment shall determine the  
13 adjusted grand list value of the business portion of the property and give notice  
14 of the same as provided under 32 V.S.A. ~~chapter 131 § 3419~~. Any property  
15 owner may file a grievance with the Board and appeal the decision of the  
16 Board as provided for under 32 V.S.A. ~~chapter 131 § 3419~~; however, the filing  
17 of an appeal of the determination of the Board and pendency of the appeal  
18 shall not vacate the lien on the property assessed, and the District taxes must be  
19 paid and continue to be paid as they become due.

1 Sec. X. 24 App. V.S.A. ch. 151, § 707 is amended to read:

2 § 707. APPEALS

3 A person aggrieved by the final decision of the Department of Assessment  
4 under the provisions of section 706 of this charter may appeal in writing under  
5 the provisions of 32 V.S.A. ~~chapter 131~~ § 3419.

6 Sec. X. 32 V.S.A. § 3613 is amended to read:

7 § 3613. APPEAL

8 The State of Vermont shall have the same right to appeal from the appraisal  
9 of the listers and assessors and from the decision of the ~~Board of Civil~~  
10 ~~Authority~~ regional assessment district appeals board as is given to any  
11 interested individual as provided by ~~chapter 131~~ section 3419 of this title.

12 Sec. X. 32 V.S.A. § 3757(c) is amended to read:

13 (c) For the purposes of the land use change tax, the determination of the  
14 fair market value of the land shall be made by the local assessing officials in  
15 accordance with the provisions of subsection (b) of this section and divided by  
16 the municipality's most recent common level of appraisal as determined by the  
17 Director. The determination shall be made within 30 days after the Director  
18 notifies the local assessing officials of the date that the owner has petitioned  
19 for withdrawal from use value appraisal or that the Director or local assessing  
20 official has determined that development has occurred. The local assessing  
21 officials shall notify the Director and the owner of their determination, and the

1 provisions for appeal relating to property tax assessments in chapter ~~131~~ 121,  
2 subchapter 1A of this title shall apply.

3 Sec. X. 32 V.S.A. § 3758(d) is amended to read:

4 (d) Any owner who is aggrieved by a decision of the Department of  
5 Forests, Parks and Recreation concerning the filing of an adverse inspection  
6 report, a denial of approval of a management plan, or a certification to the  
7 Director with respect to land for which a wastewater permit is issued may  
8 appeal to the Commissioner of Forests, Parks and Recreation within 60 days of  
9 following the filing of the adverse inspection report, the decision to deny  
10 approval, or the certification to the Director. An appeal of this decision of the  
11 Commissioner may be taken to the Superior Court in the same manner and  
12 under the same procedures as an appeal from a decision of a ~~Board of Civil~~  
13 ~~Authority~~ regional assessment district appeals board, as set forth in ~~chapter~~  
14 ~~131, subchapter 2 section 3420~~ of this title.

15 Sec. X. 32 V.S.A. § 3760(a)(2) is amended to read:

16 (2) The Director of Property Valuation and Review shall determine the  
17 amount of the available funds under this section to be paid to each  
18 municipality, and a municipality may appeal the Director's decision in the  
19 same manner and under the same procedures as an appeal from a decision of a  
20 ~~Board of Civil Authority~~ regional assessment district appeals board, as set  
21 forth in ~~chapter 131, subchapter 2 section 3420~~ of this title.

1 Sec. X. 32 V.S.A. § 3846(d) is amended to read:

2 (d) Whenever the assessing officials deny in whole or in part any  
3 application for classification as farmland or forest land or grant a different  
4 classification than that applied for, or fix an erroneous use value appraisal for  
5 eligible land, the aggrieved owner may appeal the decision in accordance with  
6 the provisions set forth in ~~chapter 131~~ section 3419 of this title. The appeal  
7 shall be heard in the same manner and under the same procedures as other  
8 appeals relating to real property appraisals and taxation.

9 Sec. X. 32 V.S.A. § 4006 is amended to read:

10 § 4006. FAILURE TO RETURN INVENTORY

11 Failure of a taxpayer to make and return a signed, sworn to, or affirmed  
12 inventory within 45 days after the mailing of such inventory by the town listers  
13 or assessors shall bar the taxpayer from any statutory appeal under this chapter  
14 or chapter ~~131~~ 121, subchapter 1A of this title, unless such failure is due to  
15 factors beyond the taxpayer's control. In addition, a taxpayer who fails to  
16 submit an inventory within the time and in the form prescribed may be fined  
17 not more than \$100.00 for each violation.

18 Sec. X. 32 V.S.A. § 5136(b) is amended to read:

19 (b) Whenever a municipality votes to collect interest on overdue taxes  
20 pursuant to this section, interest in like amount shall be paid by the  
21 municipality to any person making any overpayment of taxes occurring as a

1 result of a redetermination of the grand list of the taxpayer on appeal provided  
2 by chapter ~~131~~ 121, subchapter 1A of this title.

3 Sec. X. 32 V.S.A. § 5409(3)(B) is amended to read:

4 (B) Persons aggrieved by decisions of the listers or assessors may  
5 appeal in the manner provided for property tax appeals in chapter ~~131~~ 121,  
6 subchapter 1A of this title, and the Commissioner of Taxes shall have all the  
7 powers described in chapter 133 of this title.

8 Sec. X. 32 V.S.A. § 5410(j) is amended to read:

9 (j) A taxpayer may appeal a determination of domicile for purposes of a  
10 homestead declaration or an assessment of fraud penalty under this section to  
11 the Commissioner in the same manner as an appeal under chapter 151 of this  
12 title. A taxpayer may appeal an assessment of any other penalty under this  
13 section to the listers within 14 days after the date of mailing of notice of the  
14 penalty, and from the listers to the ~~board of civil authority~~ regional assessment  
15 district appeals board, and ~~thereafter~~ to the courts or Commissioner, in the  
16 same manner as an appraisal appeal under chapter ~~131~~ 121, subchapter 1A of  
17 this title. The legislative body of a municipality shall have authority in cases  
18 of hardship to abate all or any portion of a penalty appealable to the listers  
19 under this section and any tax, penalty, and interest arising out of a corrected  
20 property classification under this section, and shall state in detail in writing the  
21 reasons for its grant or denial of the requested abatement. The legislative body

1 may delegate this abatement authority to the board of civil authority or the  
2 board of abatement for the municipality. Requests for abatement shall be made  
3 to the municipal treasurer or other person designated to collect current taxes,  
4 and that person shall forward all requests, with that person's recommendation,  
5 to the body authorized to grant or deny abatement.

6 Sec. X. 32 V.S.A. § 5412 is amended to read:

7 § 5412. REDUCTION OF LISTED VALUE AND RECALCULATION OF  
8 EDUCATION TAX LIABILITY

9 (a)(1) If a listed value is reduced as the result of an appeal or court action  
10 made pursuant to section 4461 3420 of this title, a municipality may submit a  
11 request for the Director of Property Valuation and Review to recalculate its  
12 education property tax liability for the education grand list value lost due to a  
13 determination, declaratory judgment, or settlement. The Director shall  
14 recalculate the municipality's education property tax liability for each year at  
15 issue, in accord with the reduced valuation, provided that:

16 (A) The reduction in valuation is the result of an appeal under  
17 chapter 131 121, subchapter 1A of this title to the ~~Director of Property~~  
18 ~~Valuation and Review~~ Commissioner or to a court, with no further appeal  
19 available with regard to that valuation, or any judicial decision with no further  
20 right of appeal, or a settlement of either an appeal or court action if the  
21 Director determines that the settlement value is the fair market value of the

1       parcel. The Director may waive the requirement of continuing an appeal or  
2       court action until there is no further right of appeal if the Director concludes  
3       that the value determined by an adjudicated decision is a reasonable  
4       representation of the fair market value of the parcel.

5               (B) The municipality submits the request on or before January 15 for  
6       a request involving an appeal or court action resolved within the previous  
7       calendar year.

8               (C) [Repealed.]

9               (D) The Director determines that the municipality's actions were  
10       consistent with best practices published by the Property Valuation and Review  
11       in consultation with the Vermont Assessors and Listers Association. The  
12       municipality shall have the burden of showing that its actions were consistent  
13       with the Director's best practices.

14               (2) A determination of the Director made under subdivision (1) of this  
15       subsection may be appealed within 30 days by an aggrieved municipality to the  
16       Commissioner for a hearing to be held in accordance with 3 V.S.A. §§ 809–  
17       813. The Commissioner's determination may be further appealed to Superior  
18       Court, which shall review the Commissioner's determination using the record  
19       that was before the Commissioner. The Commissioner's determination may  
20       only be overturned for abuse of discretion.

5 (b) To the extent that the municipality has paid that liability, the Director  
6 shall allow a credit for any reduction in education tax liability against the next  
7 ensuing year's education tax liability.

19 \* \* \*

1

\* \* \* Effective Dates \* \* \*

2

Sec. X. EFFECTIVE DATES

3

(a) This section, Sec. X (transition provisions), and Sec. X(a) (repeal of 2025 Acts and Resolves No 73, Secs. 62 and 63) shall take effect on passage.

5

(b) Secs. X–X (creation of full-time property valuation hearing officer) shall take effect on July 1, 2028.

7

(c) Sec. X(b) (repeal of 32 V.S.A. chapter 131) and Secs. X–X (conforming changes to repeal of 32 V.S.A. chapter 131) shall take effect on July 1, 2029.

9

(d) The remainder of this act shall take effect on January 1, 2029, provided regional assessment district appeals boards shall commence jurisdiction over valuation appeals and notices of changes of valuation on July 1, 2029.