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* * * Regional Assessment Districts * * *

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

Subchapter 1A. Regional Assessment Districts

§ 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) Member municipalities of a regional assessment district shall fully reappraise their grand lists every six years pursuant to subsection 3417(b) of this subchapter. Member municipalities may contract jointly with one or more third parties to conduct the reappraisals.

(b) For the first full reappraisal conducted simultaneously by member municipalities as part of a regional assessment district, each municipality may, at its discretion, conduct a reappraisal jointly with one or more other member municipalities. For all subsequent simultaneous full reappraisals by member

1 municipalities as part of a regional assessment district, as determined pursuant
2 to subsection 3417(c) of this subchapter, a municipality shall conduct a
3 reappraisal jointly with one or more other member municipalities.

4 § 3417. STANDARD GUIDELINES; PROCEDURES; RULEMAKING

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

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

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

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

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

15 (b) The Director of Property Valuation and Review shall establish a
16 schedule for each regional assessment district to fully reappraise every six
17 years. The Director, at the Director's discretion, may alter the reappraisal
18 schedule for a regional assessment district or for one or more of a regional
19 assessment district's member municipalities. If a municipality or a regional
20 assessment district fails to reappraise on the schedule established by the
21 Director under this subsection, the State may withhold the education,

1 transportation, and other funds from the municipality until the Director
2 certifies that the municipality or regional assessment district has complied with
3 this subsection.

4 (c) The Director shall determine when the first simultaneous full
5 reappraisal has been completed by the member municipalities of each regional
6 assessment district.

7 § 3418. REGIONAL ASSESSMENT DISTRICT APPEALS BOARD;
8 ESTABLISHMENT

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

15 (b) All municipalities within the jurisdiction of a board shall be considered
16 municipal members of the board. A board shall contain at least one
17 representative appointed from each member municipality and representatives
18 shall be appointed for a term of three years by the legislative body of such
19 municipality. A municipality may appoint one board member per 1,000
20 parcels in the municipality, rounded up to the nearest 1,000 parcels. All board

1 members may be compensated and reimbursed by their respective
2 municipalities for necessary and reasonable expenses.

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

7 § 3419. APPEALS TO REGIONAL ASSESSMENT DISTRICT APPEALS
8 BOARD

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

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

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

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

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

1 (3) The board shall, within 15 days from the time of the inspection
2 report, issue the written determination and shall file it with the clerk of the
3 municipality in which the underlying property is located. At the same time, the
4 board shall send a copy of the determination by certified mail to the appellant.
5 The grand list shall be amended pursuant to the written determination.

6 (4) Notwithstanding any provision of law to the contrary, if the board
7 does not substantially comply with the requirements of this subsection, and if
8 the appeal is not withdrawn by filing written notice of withdrawal with the
9 board, or deemed withdrawn as provided in subdivision (2) of this subsection,
10 the grand list value of the property subject to appeal shall be set at a value that
11 will produce a tax liability equal to the tax liability for the preceding year.

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

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

17 (d) Notwithstanding subsection (a) of this section, appeals of valuations
18 conducted by the Division of Property Valuation and Review pursuant to
19 sections 3602a, 3602b, 3602c, and 3621 of this title shall be made directly to
20 the Commissioner or Superior Court pursuant to section 3420 of this
21 subchapter.

1 § 3420. APPEALS TO COMMISSIONER OR TO SUPERIOR COURT

2 (a) A taxpayer or the legislative body of a municipality aggrieved by a
3 written determination of a regional assessment district appeals board under
4 section 3419 of this chapter, or a taxpayer aggrieved by a valuation and elected
5 to bypass a board decision under subsection 3419(a) of this subchapter, may
6 appeal to either the Commissioner of Taxes or the Superior Court of the county
7 in which the property is located. The appeal to the Superior Court shall be
8 heard without a jury. For an appeal from the board, the appeal shall be
9 commenced by filing a notice of appeal pursuant to Rule 74 of the Vermont
10 Rules of Civil Procedure within 30 days after entry of the decision of the
11 board. For an appeal that bypassed the board, the appeal may be commenced
12 by filing a notice of appeal pursuant to Rule 74 of the Vermont Rules of Civil
13 Procedure within 30 days following the date of notice of a final valuation
14 decision of an assessing official. The date of mailing of notice of the board’s
15 determination to the taxpayer shall be deemed the date of entry of the board’s
16 determination. The board shall transmit a copy of the notice to the
17 Commissioner or the Superior Court and shall forward the notice to the
18 applicable municipal clerk, who shall record or attach a copy of the notice in
19 the grand list book. The entry fee for an appeal to the Commissioner is \$70.00;
20 provided, however, that the Commissioner may waive, reduce, or refund the
21 entry fee in cases of hardship or to join appeals regarding the same parcel. If,

1 in the opinion of the Commissioner, an appeal under this subsection involves a
2 complex or unique property or valuation that would be best adjudicated by the
3 Superior Court, the Commissioner may decline to hear the appeal and shall
4 forward the appeal to the Superior Court of the county in which the property is
5 located, where it shall be heard. An appeal forwarded by the Commissioner
6 under this subsection shall be considered timely filed in the Superior Court if it
7 was timely appealed to the Commissioner.

8 (b) On or before the last day on which appeals may be taken from the
9 determination of the regional assessment district appeals board, an agent
10 designated by the legislative body of the municipality, in the name of the
11 municipality, on written application of one or more taxpayers of the
12 municipality whose combined grand list represents at least three percent of the
13 grand list of the municipality for the preceding year, shall appeal to the
14 Superior Court from any action of the regional assessment district board of
15 appeal not involving appeals of the applying taxpayers. However, the agent
16 designated by the legislative body shall, in any event, have at least six business
17 days after receipt of such taxpayers' application for appeal in which to take the
18 appeal, and the date for the taking of such appeal shall accordingly be
19 extended, if necessary, until the six business days shall have elapsed. The
20 \$70.00 entry fee shall be paid by the applicants with respect to each individual
21 property thus being appealed that is separately listed in the grand list. Fees

1 collected under subsection (a) of this section or this subsection shall be
2 credited to a special fund established and managed pursuant to chapter 7,
3 subchapter 5 of this title and shall be available to the Commissioner of Taxes
4 to offset the costs of providing those services.

5 (c) When a taxpayer, legislative body of the municipality, or an agent
6 designated by the legislative body of the municipality claims that an appeal to
7 the Commissioner is in any manner defective or was not lawfully taken, on or
8 before 30 days after mailing of the notice of receipt of the appeal by the
9 Director, the taxpayer, agent, or legislative body of the municipality shall file
10 objections in writing with the Commissioner and furnish the appellant or
11 appellant's attorney with a copy of the objections. When the taxpayer, agent,
12 or legislative body so requests, the Commissioner shall thereupon fix a time
13 and place for hearing the objections and shall notify all parties thereof, by mail
14 or otherwise. Upon hearing or otherwise, the Commissioner shall pass upon
15 the objections and make such order in relation thereto as is required by law.
16 The order shall be recorded or attached in the municipal clerk's office in the
17 book wherein the appeal is recorded.

18 (d) On application to the Commissioner, an appellant may request leave to
19 withdraw the appellant's appeal at any time before it is heard. When an appeal
20 is withdrawn, the Commissioner shall certify the withdrawal to the clerk of the
21 municipality in which the underlying property is located, and the clerk shall

1 record the certificate of withdrawal of the appeal. At the same time, the
2 Commissioner shall notify the applicable regional assessment district board of
3 appeal. The appraisal from which the appeal was taken shall then become a
4 part of the appraisal or grand list of the taxpayer.

5 (e) When an appeal to the Commissioner is not withdrawn or forwarded by
6 the Commissioner to the Superior Court pursuant to subsection (a) of this
7 section, the Commissioner shall conduct a hearing in accordance with 3 V.S.A.
8 chapter 25.

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

16 (1) If the Commissioner or court finds that the listed value of the
17 property subject to appeal does not correspond to the listed value of
18 comparable properties within the municipality, the Commissioner or court
19 shall set the property in the list at a corresponding value. The findings and
20 determinations of the Commissioner shall be made in writing and shall be
21 available to the appellant.

1 (2) If the appeal is taken to the Commissioner, the Commissioner may
2 order an inspection of the property prior to making a determination. If one of
3 the parties requests an inspection, the Commissioner shall order an inspection
4 of the property prior to making a determination. Within 10 days following the
5 appeal being filed with the Commissioner, the Commissioner shall notify the
6 property owner in writing of the Commissioner’s option to request an
7 inspection under this section.

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

17 (g) The Commissioner or clerk of the court shall forward by certified mail
18 one copy of the determination to the taxpayer, one copy to the applicable
19 regional assessment district board of appeal, and one copy to the town clerk,
20 who shall record the same in the book in which the appeal was recorded under
21 subsection (a) of this section. The appraisal so fixed by the Commissioner or

1 court shall become the basis for the grand list of the taxpayer for the year in
2 which the appeal is taken and, if the appraisal relates to real property, for the
3 two next ensuing years, except that if the real property is enrolled in use value
4 appraisal under chapter 124 of this title, the value of enrolled land, prior to its
5 being equalized, shall be the per-acre value set annually by the Current Use
6 Advisory Board multiplied by the number of acres enrolled. The appraisal,
7 however, may be changed in the ensuing two years if the taxpayer's property is
8 materially altered, changed, damaged, or if the regional assessment district of
9 which the municipality in which the property is located has undergone a full
10 reappraisal.

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

12 § 4041a. REAPPRAISAL

13 * * *

14 ~~(b) If the Director of Property Valuation and Review determines that a~~
15 ~~municipality's education grand list has a coefficient of dispersion greater than~~
16 ~~20 or that a municipality has not timely reappraised pursuant to subsection (d)~~
17 ~~of this section, the municipality shall reappraise its education grand list~~
18 ~~properties. If the Director orders a reappraisal, the Director shall send the~~
19 ~~municipality written notice of the decision. The municipality shall be given 30~~
20 ~~days to contest the finding under procedural rules adopted by the Director or to~~
21 ~~develop a compliance plan, or both. If the Director accepts a proposed~~

1 ~~compliance plan submitted by the municipality, the Director shall not order~~
2 ~~commencement of the reappraisal until the municipality has had one year to~~
3 ~~carry out that plan. [Repealed.]~~

4 (c) ~~If a municipality fails to submit an acceptable plan or fails to carry out~~
5 ~~the plan, pursuant to subsection (b) of this section, the State shall withhold the~~
6 ~~education, transportation, and other funds from the municipality until the~~
7 ~~Director certifies that the town has carried out that plan. [Repealed.]~~

8 (d) ~~Each municipality shall commence a full reappraisal not later than six~~
9 ~~years after the commencement of the municipality's most recent full~~
10 ~~reappraisal unless a longer period of time is approved by the Director.~~

11 ~~[Repealed.]~~

12 (e) ~~The Director shall adopt rules necessary for administration of this~~
13 ~~section. [Repealed.]~~

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

15 § 5405. DETERMINATION OF EQUALIZED EDUCATION PROPERTY

16 TAX GRAND LIST AND COEFFICIENT OF DISPERSION

17 (a)(1) Annually, on or before April 1, the Commissioner shall determine
18 the equalized education property tax grand list and coefficient of dispersion for
19 each municipality in the State; provided, however, that for purposes of
20 equalizing grand lists pursuant to this section, the equalized education property
21 tax grand list of a municipality that establishes a tax increment financing

1 district shall include the fair market value of the property in the district and not
2 the original taxable value of the property, and further provided that the unified
3 towns and gores of Essex County may be treated as one municipality for the
4 purpose of determining an equalized education property grand list and a
5 coefficient of dispersion, if the Director determines that all such entities have a
6 uniform appraisal schedule and uniform appraisal practices.

7 (2) All municipalities within a regional assessment district shall be
8 treated as a single entity for purposes of the equalization process under this
9 section, provided at least one simultaneous full reappraisal has been completed
10 by the member municipalities of the regional assessment district as determined
11 by the Director under subsection 3417(c) of this title.

12 * * *

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

14 § 3602c. VALUATIONS; PUBLIC UTILITIES

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

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

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

3 (d) The valuations furnished under this section shall be considered along
4 with any other information as may reasonably be required by listers in
5 determining and fixing the valuations of property for the purposes of property
6 taxation. The Division may require that each municipality use certain
7 valuations furnished under this section. The valuations provided by the
8 Division for property used for the transmission and distribution of electricity
9 shall be used by the listers as the valuations of that property for purposes of
10 property taxation.

11 Sec. X. REPEALS

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

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

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

16 § 4041a. REAPPRAISAL

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

20 (2) During the year in which a municipality is scheduled to fully
21 reappraise pursuant to subsection 3417(b) of this title, a municipality may

1 notify the Commissioner in writing that it is prepared to commence the full
2 appraisal. Within 30 days, the Commissioner shall estimate the cost of the
3 municipality’s full reappraisal and transfer to the municipality the lesser of
4 two-thirds of the estimated cost or \$66.00 per grand list parcel in the
5 municipality.

6 * * *

7 **Sec. X. DEPARTMENT OF TAXES; POSITIONS**

8 In fiscal year 2027, one exempt position for the purpose of hearing
9 property valuation appeals shall be created in the Department of Taxes.

10 *** * * Conforming Changes; Repeal of 32 V.S.A. Chapter 131 * * ***

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

12 (d) Where one of the bases of a rent, rate, or charge is the appraised value
13 and the premises to be appraised are tax exempt, the board may cause the
14 listers to appraise the property, including State property, for the purpose of
15 determining the rates, rents, or charges. The right of appeal from the appraisal
16 shall be the same as provided in 32 V.S.A. ~~chapter 131~~ § 3419. The
17 Commissioner of Finance and Management is authorized to issue warrants for
18 rates, rents, or charges against State property and transmit to the State
19 Treasurer who shall draw a voucher in payment of the rates, rents, or charges.
20 No charge so established and no tax levied under the provisions of section
21 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 ~~134~~ 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 ~~134~~ 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 ~~134~~ 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 ~~4464~~ 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 ~~134~~ 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.

1 **Sec. X. TRANSITION; ANNUAL PROGRESS REPORT**

2 (a) Notwithstanding 32 V.S.A. § 4041a or any other provision of law to the
3 contrary:

4 (1) the Director of Property Valuation and Review shall not order any new
5 municipal reappraisals of grand list properties that is not part of a regionalized
6 reappraisal system on and after January 1, 2028;

7 (2) a reappraisal order for which a municipality does not have a contract in
8 place before January 1, 2031, shall no longer have the force and effect of law
9 on and after January 1, 2031, except for those that are part of a regionalized
10 reappraisal system; and

11 (3) a municipality shall not enter into a new reappraisal contract on or after
12 January 1, 2028, except for those that are part of a regionalized reappraisal
13 system.

14 (b) On or before every January 15 from January 15, 2028, to January 15,
15 2031, the Commissioner of Taxes shall submit a report to the House
16 Committee on Ways and Means and the Senate Committee on Finance relating
17 to the progress made in preparing for the implementation of regional
18 assessment districts pursuant to this act.

19 **Sec. X. REGIONAL ASSESSMENT DISTRICT BOUNDARIES**

20 (a) The Commissioner of Taxes shall identify and submit proposed
21 geographic boundaries for regional assessment districts that are aligned with

1 school district boundaries and have a minimum of 10,000 parcels to the House
2 Committees on Government Operations and on Ways and Means and to the
3 Senate Committees on Finance and on Government Operations.

4 (b) Notwithstanding subsection (a) of this section, the Commissioner may,
5 at the Commissioner's discretion, identify a regional assessment district
6 boundary that includes more than one school district or identify more than one
7 regional assessment district boundary within one school district.

8 (c) It is the intent of the General Assembly to enact regional assessment
9 district boundaries based on the Commissioner's geographic boundaries
10 proposed under this section.

11 * * * Effective Dates * * *

12 Sec. X. EFFECTIVE DATES

13 (a) This section, Sec. X (transition provisions), and Sec. X(a) (repeal of
14 2025 Acts and Resolves No 73, Secs. 62 and 63) shall take effect on passage.

15 (b) Sec. X (regional assessment district boundaries) shall take effect and
16 the boundary submission to the General Assembly shall be due on the 15th day
17 of January immediately following enactment of new school district boundaries
18 by the General Assembly, provided the General Assembly enacts new school
19 district boundaries on or before July 1, 2027.

20 (c) Secs. X–X (creation of position for property valuation appeals) shall
21 take effect on July 1, 2026.

1 (d) The remainder of this act shall take effect on January 1, 2031, provided
2 regional assessment district appeals boards shall commence jurisdiction over
3 valuation appeals and notices of changes of valuation on July 1, 2031 and
4 further provided the General Assembly enacts new school district boundaries
5 on or before July 1, 2027.