

January 22, 2025

VALA Legislative Committee Reaction to FINAL REPORT PURSUANT TO ACT 68 OF 2023: STATEWIDE REAPPRAISALS AND PROPERTY DATA

While the Report addresses many important issues, the Vermont Assessors and Listers Association (VALA) Legislative Committee agreed to focus on a few topics we deemed higher priorities.

1. Education

The VALA Legislative Committee has reached a consensus regarding education and training. We take the position that all Listers, Assessors, reappraisal contractors, and Property Valuation and Review (PVR) staff should take advantage of the classes provided by, but not limited to: PVR, IAAO, NEMRC, CAMA Vendors, and VTPIE. We appreciate the collaboration between VALA and PVR on this matter.

2. Appointed/contracted or Elected position

The VALA Legislative Committee recognizes the need for fair and equitable treatment of all property owners within Vermont. We also recognize that while many Board of Listers have been dissolved and replaced with hired Assessors, the desire to eliminate Listers as a whole is concerning. The responsibilities of Listers have evolved over the years. Tasks as simple as “listing” land and personal property, which was assessed by statute at set values in the late 1700’s, have evolved into Listers being required to provide full appraisals of all categories of real and personal property which is entered into a “Grand List” in the mid 1800’s. This process still exists today. Due to modern influences, the availability of persons having the time necessary to devote to the position of Lister has diminished but does not devalue the qualification and devotion of existing Listers. VALA is reluctant to agree with the idea of replacing current municipal elected Listers with Assessment District staffing. VALA does however support replacing vacant Lister Boards with contracted Assessors.

VALA also recognizes that while the state seeks to raise additional taxes by accounting for short and long term rentals and second homes the task would be extremely difficult to administer at the Town level due to the difficulty in locating and tracking these types of properties.

3. Moving the Valuation Date from April 1 to January 1

Changing the valuation from April 1 to January 1 would allow more time to complete the Grand Lists (Municipal and Educational), allowing contractors to pick up more reappraisal projects. However, we agree there needs to be a discussion on the unintended consequences of such a large change. We support the creation of a committee and/or task force to review this matter.

4. Appeals

VALA agrees with the IAAO consultant's findings regarding the elimination of the Board of Civil Authority (BCA). The property valuation appeal process has several levels. The first official level for the appeal of Grand List property values is a Grievance which is filled with the Board of Listers and/or Assessor's Office at the local level. Currently, the next step in the appeal process, also at the town level, is the Board of Civil Authority (BCA). This board is made up of elected officials: the Select Board, Justices of the Peace, Town Clerk, and the Town Treasurer (Town Clerk and Town Treasurer may be appointed)

VALA has a significant concern with the BCA members having little to no training on their responsibilities during the property value appeal process. The BCA has no mandatory training for their role in the appeal process and what BCA training is available is considered voluntary due to being elected officials.

VALA takes the position that should the Board of Civil Authority remain in the appeal process, the requirement of mandatory BCA training be implemented in a manner similar to the recently enacted mandatory training for elected Listers and others. (32 V.S.A. § 4052)

5. Assessing Districts

The most controversial issue in the Report was the lack of a straightforward path towards Assessing Districts. While we have listed some questions below, we could be supportive of Assessing Districts in the event that they are voluntary and that they include a straightforward process for opting out.. Many strong opinions surround this issue. See the PVR recommendation of a working group/task force.

Our legislative committee raised questions about the purpose of forming Assessment Districts:

- How would they be formed and staffed?
- What will happen to the current Listers and Assessors?
- Would there be a need for those towns to use the same CAMA program?
- Should the district practice in-house assessment versus contracting?
- What is the cost, and how will it be split between municipalities and states?

Recommendations

- VALA supports the creation of a **Commission on the Future of Assessment in Vermont**.

The legislature must affirm and support the goal of the assessment system: Fair and equal treatment of all taxpayers under the law.

- VALA suggests assigning the Department of Taxes to assist with the administrative and technological requirements related to the process (see open meeting law requirements: public space, agenda, minutes, etc.).
- VALA supports a committee that should include important stakeholders: municipal officials, reappraisal firms, CAMA vendors, and partner organizations, such as the Vermont League of Cities and Towns (VLCT) and the Vermont Assessors and Listers Association (VALA).
 - Please allow this committee to address the cost-benefit analysis for new assessment districts, reappraisal contracting, and any other issues discussed in the Report.
 - Please allow for reasonable time.

Respectfully submitted,

VALA Legislative Committee