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Vermont League of Cities and Towns 2025 Legislative Priorities



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Considerations for Statewide Reappraisal System

- local control for municipal grand lists
- adequate resources to allow for the conversion and implementation of a shared data and appraisal system
- a reasonable timeline to hear grievances and appeals
- input and oversight from the local level

PVR should convene a diverse stakeholder group of valuation professionals including listers, appraisers, municipal officials, reappraisal firms, and CAMA vendors to advise on standardized guidelines and procedures and to consider transition issues.

PVR Supports a Stakeholder Driven Process

- The Department recommends convening a working group composed of municipal, state, and other appraisal industry stakeholders to recommend composition of new assessment districts, using existing county or regional boundaries.
- The stakeholder working group should consider and make recommendations on:
 - Structuring reappraisal contracting at the AD level
 - The role of the State in contracting and oversight of Standardized terms of all AD reappraisal contracts.
- Continue the legal review and research to consider transition issues and statutory interactions. Bring transition language back to the 2026 legislative session.



Roles and Responsibilities

Current Proposal, draft legislative 2-25-25

- Regional Assessment Districts: comprised of municipalities, determine by state statute
- Division of Property Valuation and Review: within the State Department of Taxes, would establish enforceable standards and guidelines for reappraisal
- District Advisor: state employee, shall facilitate contracting and ensure municipal grand lists are maintained accurately, may order a municipal lister or assessor to modify a grand list
- Appraisal Firm: third party contracted by RADA to conduct reappraisal
- Lister: Elected municipal official, would continue to conduct regular grand list maintenance at the municipal level, will hear grievances, grievance decisions are subject to appeal to Regional Boards of Civil Authority, following conclusion of appeals heard and decided by RBCA - shall amend and complete the grand list, and shall attest and certify the grand list under the pains and penalties of perjury

Regional Assessment Districts

"The Division of Property Valuation and Review shall assign one employee to be a district advisor to each regional assessment district, **who shall facilitate contracting** for full reappraisals of the district and ensure municipal grand lists are maintained accurately."

- Who will execute and provide oversight over the contract?
- Where will the authority to enforce the contract terms lie?
- If the responsibility to certify and maintain the grand list resides with listers, an elected municipal official, where do the associated rights, authorities, and liabilities reside?



Grievances and Appeals

- With transition and modernization, assume a low rate of confidence and a high rate for grievance and appeal
- In 2021 Burlington conducted its first citywide reappraisal in more than a decade, utilizing a third-party appraisal firm, and the BCA navigated 520 appeals or approximately 5% of all parcels (10,849)
- IAAO projects a first level stabilized appeal rate of 2% to 3% based on Vermont's current parcel count, this would result in a stabilized first level appeal count between 7,000 and 10,500 statewide annually.
- Other states report a first level appeal rate of 1% - 5%
- While a regionalized and/or state appeals board may have inherent benefits for fairness and consistency, it is unlikely to realize benefits of scale and may not be feasible under volume of appeal, time restriction, and will be complicated by bodies with 14-24 members.

Windsor County

- 24 Municipalities
- Population approximately 58,000
- Approximately 32,500 parcels
- Likely number first level appeals
 - 325 (1%)
 - 1,625 (5%)



Addressing Municipal-wide Reappraisals in Process

- At the time of finalizing the PVR report, 135 municipalities are actively under an order to reappraise.
- Additional reappraisal orders will be issued based on the upcoming results of the 2024 equalization study.
- Municipalities are currently booking reappraisals for calendar years 2026-2029.
- Approximately 19 towns on average have completed reappraisals each year.
- It is beneficial to complete reappraisals in advance of the transition.
- Municipalities have/will incur costs associated to pending and ongoing reappraisal.



Per Parcel Fees, Municipal Costs

- What will happen to municipal obligations related to reappraisal during the transition period?
- Municipalities will incur ongoing costs related to grand list maintenance and may incur new costs to adopt to-be-ordered standards for reappraisal
- In determining appropriation schemes, consider instituting small town minimums both for the purpose of mass/regional reappraisal and to support grand list maintenance



Consider Municipal Delegation, or Opt-out Procedure

- Larger, more dense communities and those experiencing intensive redevelopment will require more frequent reappraisal of certain districts and/or property classes outside of the 6-year cycle.
- Municipalities of all sizes are demonstrating the ability to conduct frequent reappraisals to a high standard of performance.
- If municipalities can demonstrate the ability to achieve to-be-determined standards and guidelines for reappraisal set by PVR, they should be exempt from the regionalized system

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Questions???



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