

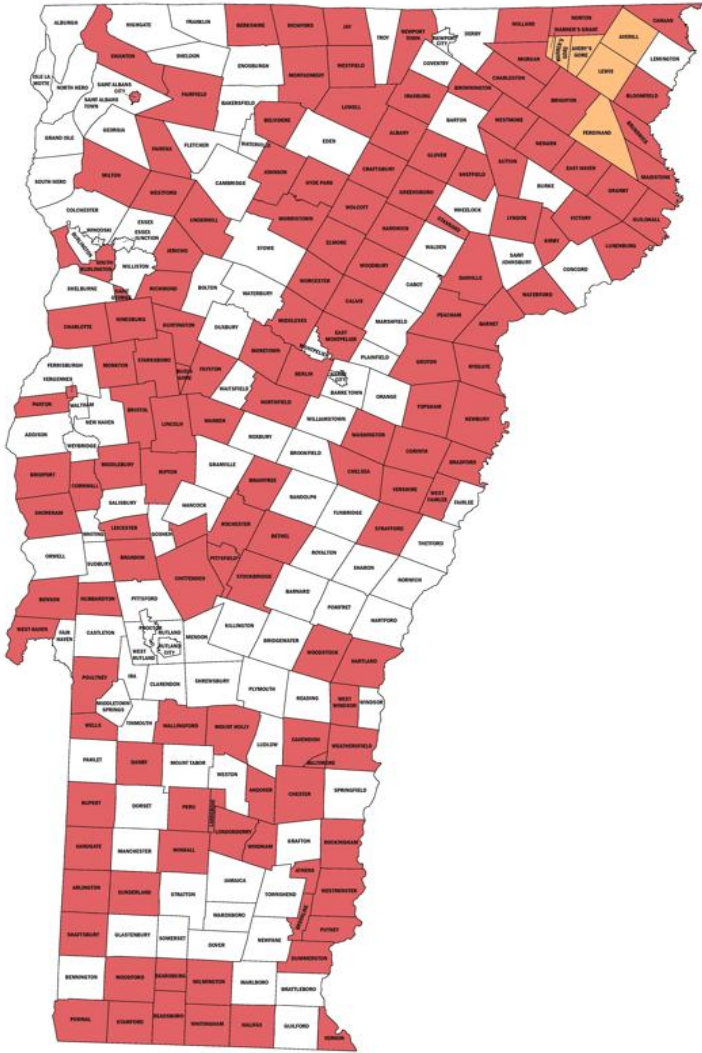
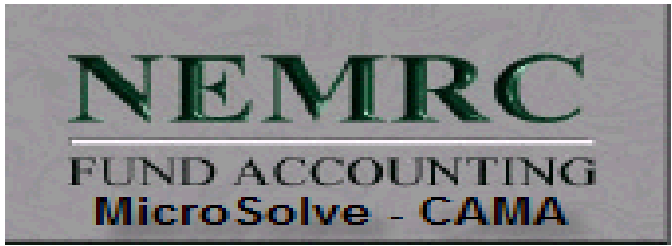


House Ways and Means – Act 68

Edgar Clodfelter, VMPA
Senior Appraiser NEMRC

- Property Valuation and Review, System Specialist– 8 Years
- Sigma Systems Technology, Valuation Specialist – 3 Years
- Automated Property Assessment Services, Owner – 20 Years
- New England Municipal Resource Center, Sr. Appraiser – 12 Years

NEMRC Reappraisal Projects



NEMRC CAMA Software 190 Towns

NEMRC Software - 26 Modules

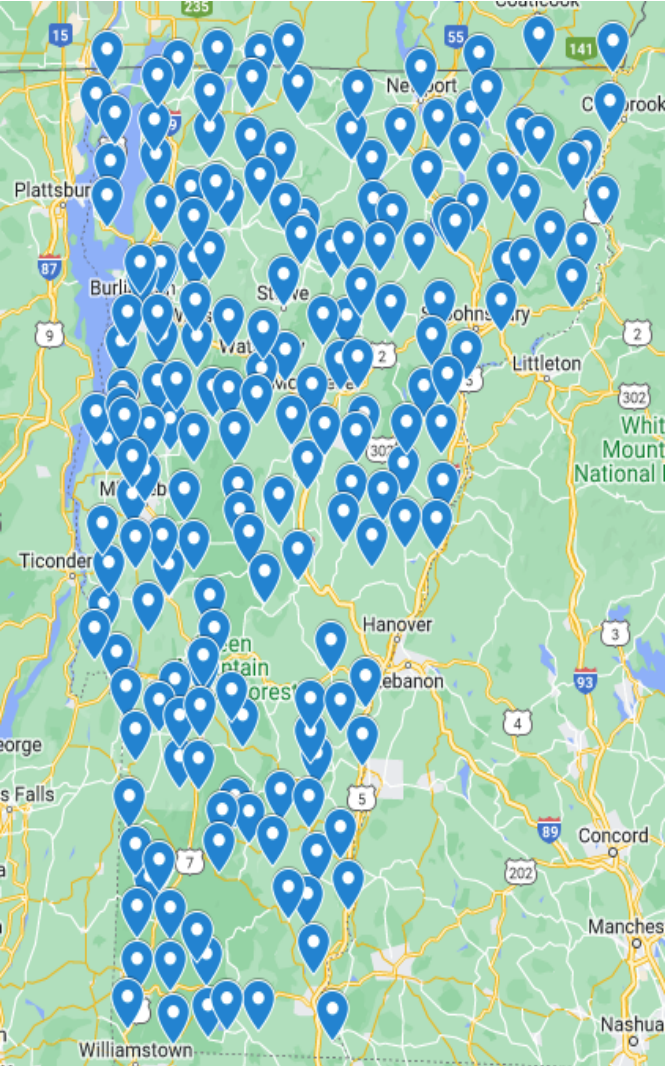
NEMRC Staff - 35 Vermont Staff

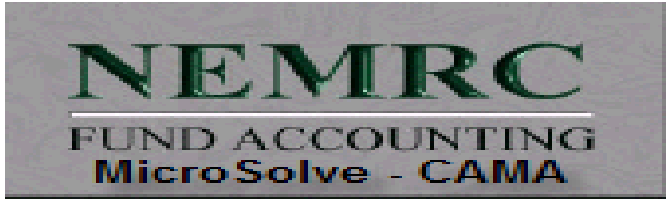
NEMRC Assessors – 20 Regional

NEMRC CAMA – 190 Towns
(Range in size form 125 – 8,500)

NEMRC Grand List - Vermont

Support – Training - Assessments





Upcoming Reappraisal Projects

Year	Towns	Parcels
2025	17	13,531
2026	14	16,269
2027	17	15,347
2028	15	16,542
2029	15	17,432
2030	4	3,070
	82	82,191

Assessment Consulting to 2 to 5 Towns Per Year

Provide Assessment Services to 50 Towns

Range from permit inspections to full Assessor Services

Statewide we are working through reappraisal projects

Row Labels	Count of Last Reappraisal
2005	1
2006	12
2007	10
2008	13
2009	11
2010	12
2011	11
2012	10
2013	8
2014	10
2015	8
2016	11
2017	12
2018	12
2019	16
2020	14
2021	15
2022	16
2023	22
2024	31
Grand Total	255



Row Labels	Count of Current Plan?
2025	36
2026	34
2027	22
2028	15
2029	12
2030	1
	120

Last 10 Years 167 Reappraisals

Last 5 Years 108 Reappraisals

The crisis came and went (through hard work).

Removing the CLA trigger helped eliminate the number of orders for reappraisal.

Assessment Districts should be an option for local municipalities.

Six Year Cycle Requires Two Districts Per Year

Combine smallest and largest by parcel count

	# TOWNS	# PARCELS
Lamoille	10	14906
Chittenden	19	63409
	29	78315
Orange	18	17141
Windsor	24	35908
	42	53049
Caledonia	17	17808
Rutland	28	34380
	45	52188
Addison	23	18679
Windham	23	31228
	46	49907
Bennington	19	22140
Washington	20	30795
	39	52935
Essex & Orleans	34	25066
Franklin & Grand	20	30349
	54	55415

Does not include support staff, analysts, Supervisors

8 Staff for DC
2 Admin Clerk Staff
2 Analysts
2 Supervisors

Over 2 Years
4 DC

50,000 over
1 year takes
20 DC staff

Staffing for Data Collection

Reappraisal Staffing for: RAD

Key

S = Number Staff Required
P = Parcels
R = Rate of production
T = Time Period

Input
20000
12
200

How to Calculate Necessary Staffing

$$S = P / (R * T)$$

Staff (Data Collection Only)

Parcels	20,000
Rate	12
Time	200

Staff Required
8.33

How to Calculate Number of days

$$T = P / (R * S)$$

S = Staff	8.00
P = Parcels	20,000
R = Rate	12
T = Time	

Days Required
208

How to calculate Production Necessary

$$R = P / (S * T)$$

S = Staff	10
P = Parcels	20,000
R = Rate	
T = Time	200

Production
10

Assumptions

Time	52 Weeks
Input	200 Days
Input	12 Parcels Per Day

Preference to complete two-year projects

Complexity Of Appraisals

County	↕↑	City/Town	
Addison		Addison	
Addison		Bridport	★
Addison		Bristol	★
Addison		Cornwall	★
Addison		Ferrisburgh	
Addison		Goshen	
Addison		Granville	
Addison		Hancock	
Addison		Leicester	★
Addison		Lincoln	★
Addison		Middlebury	★
Addison		Monkton	★
Addison		New Haven	
Addison		Orwell	
Addison		Panton	
Addison		Ripton	★
Addison		Salisbury	
Addison		Shoreham	★
Addison		Starksboro	★
Addison		Vergennes	★
Addison		Waltham	
Addison		Weybridge	
Addison		Whiting	

Addison County – 23 Towns

Very Diverse Towns

Shoreham, Bridport and Addison are similar

Monkton, Starksboro and Lincoln are similar
(Used sales from 3 towns)

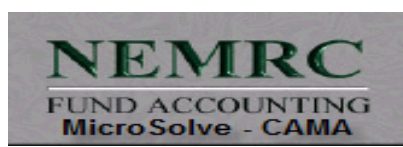
Middlebury, Cornwall and Weybridge Different
from other municipalities

Middlebury has 4 different Value areas
And significant commercial with 3 value areas

Vergennes and Bristol different than Middlebury
with significant commercial

Ripton, Granville, Hancock, Goshen

Cannot apply one set of schedules to all



- NEMRC is staffed to complete a RAD
 Could do two RAD over a two-year period
- However, would require moving staff out of their region –
 Increase overall costs and inconvenience to staff
- RAD will eliminate smaller companies from reappraisal
 projects – currently smaller companies do smaller towns.
- Question whether large out of state firms can find
 adequate staffing – Burlington and South Burlington
 Essex and Essex Junction
- Regionalized Districts cover larger area and increase
 costs – driving, hotel, time (Ferdinand to Canaan)
- There is no cost efficiency to having larger districts. Takes
 the same amount of time per property. Travel further in
 rural/remote areas



- **Concerns about 6 Year Reappraisal Cycle**

Can we find enough companies and staff to complete?

A six-year cycle increases the frequency of reappraisals which will increase the overall costs to Vermont.

Requires coordination with local municipalities who may have different tax billing cycles. (July in Worcester)

Preference would be a 10 Year reappraisal cycle.

- **Reappraisal Assessment Districts and PVR**

Implementation will require new and more experienced staff at PVR

Increased staffing will add to annual costs



- **Appraisal Efficiencies**

Need to discover ways to reduce time for inspections.
Data Collection and Inspections very time intensive.

Can implement LiDAR (Light Detection and Ranging)
and Oblique Imagery to reduce physical measurements
and find improvements/changes. Increased Cost

Eliminate or reduce interior inspections.

Equity becomes a concern without inspections. Can
solve CLA issues quickly, but COD takes boots on the
ground.

Many municipalities do not have planning and zoning
or issue permits for improvements/changes.

This would require statewide Planning and Zoning which
is an emotional topic.



- **CAMA Software**

190 Towns use NEMRC CAMA system.

Very consistent data set.

Proposed Classification changes do not affect CAMA data
(need Condominium classification)

Ties in with VTPie – NEMRC understanding of grand list

Dot Net system is nearly ready for production

Data conversion from one system to another is very
time consuming and expensive.

Experienced doing Milton and Asotin County Washington



20,000 Parcels
Generate 1,000 Grievances
Generate 100 Regional Appeals

- **Appeals**

Local Listers/Assessors will complete local appeals.

Appeals for reappraisals will be completed by reappraisal companies doing RAD.

The assumptions used in the Act 68 proposal was that there would be a 3% appeal rate. Our experience is more along the line of 5%. NEMRC also completes prehearings to provide information and answer questions for property owners, which reduces the number of appeals.

Appeals beyond first level appeals will go to a regional property valuation board. Made up of 1 member from each municipality. Paid position. (Do they all hear a case?)

There is no mention of qualifications of these members. This appears to be an expanded version of the existing BCA.

Appeals beyond the regional valuation board go to the Tax Commissioner for determination.



- **State vs Local Government**

Unique blend between local, State and contractors.

What happens if local municipality does not agree with the RAD valuations?

What happens if RAD reappraisal is not timely to allow municipal tax bills?

Each RAD made up of multiple municipalities will require extensive interaction with local municipal officials – listers, clerks, select board.

This will be very time consuming and expensive.

Each municipality will generate and maintain a grand list.



- **Impact on NEMRC**

NEMRC is currently staffed to handle one RAD reappraisal project over one year. Adding a second RAD would require adding staff, if available.

Could do two projects over a two-year period.

More consistent and frequent reappraisals will benefit NEMRC, and other reappraisal companies.

RAD reappraisals will cost more for travel and staffing. They may actually take more time. Geography matters.

NEMRC CAMA software is about to be updated and will be able to quickly adapt to changes, yet preserve grand list history.

An expectation that local listers will continue to decrease in numbers which will require more assessment services.

NEMRC will continue to provide support and training to local municipalities and state agencies.