

VALA

Spring Newsletter

June 5, 2023



President's Message June 2023

by [Lisa Wright](#)

Greetings all,

It has been an interesting year thus far. Within the Vermont Assessing community, nothing has ignited us, and perhaps unified us, like the debate surrounding the H.480 bill.

A wise person once told me that conflict and an outside threat to one's community will often have the silver lining of uniting that community and forming bonds between community members that are lifelong. The conversations and mutual support among us Listers and Assessors over the past year are evidence of that phenomenon. I am also

encouraged for the future by the newer assessors among us who have gotten involved and engaged with the legislature.

Conversations around H-480 have also given us an opportunity, if you will, to educate others about what we do, and to promote our profession. There was a clear bias I heard through this process that “Listers” are inferior in qualifications and ability to that of “Assessors”. This is an unfortunate bias which demeans so many hard working Assessors who happen to be elected Listers and also makes the erroneous assumption that the title of Assessor automatically makes one more qualified to do this work. The fact is we are all Assessors and the only difference in what we do is that of acting under the authority of a Board of Listers rather than that of an individual Assessor. Further, consider that a Board of several elected Listers might have more ability to be impartial than a sole individual and might have more autonomy to operate in a fair and impartial manner than an Assessor who is hired and must report to a Select Board.

This work needs to continue in promoting our qualifications and expertise as a separate issue from our elected versus appointed status. Working together and sharing our knowledge and experience, we all are empowered to do better work as assessors. I look forward to continued informed discussions with all of you.

Lisa Wright
President, VALA



News - H.480 Blues

by Bob Quaderer

Lisa Wright has given a very good summary of our collective experience regarding H.480.

I have included a couple of emails here that give a flavor of the discussions had over the List Serve.

H.480 has been a moving target as multiple hearings modified the scope of the bill. So some comments in the emails were addressing the situation as it stood at that time.

Subject: One Lister's Opinion Legislators Are Off the Mark

From: Jeanne Johnson

Date: April 1, 2023

You've probably heard about the "reappraisal crisis." In 2020 and 2021, people moved here to feel "safer" and purchased homes for prices far exceeding appraised values, sometimes more than asking price, often sight-unseen. Reappraisals conducted before and during the pandemic did not reflect COVID-19 sales, and towns' grand list values became out of date in 2020 and beyond.

One result was an extreme increase in the number of reappraisal orders from the State - from fewer than 20 per year to 42 in 2021 and 165 in 2022. Yes, this is a problem. We don't have enough reappraisal firms to handle that workload in a timely fashion.

But the Vermont House Ways & Means Committee has responded in what I believe is an undesirable and inappropriate way.

H.480 removes the \$8.50 per parcel annual payment to towns that pays for reappraisals, as well as the *CLA trigger for a reappraisal, and orders the Tax Department to plan for taking over all reappraisals, creating a new State reappraisal office. Selectboards and listers would be removed from the appraisal and grievance process.

There are numerous other ugly details in H.480 which add little value, but listers and assessors statewide do not believe this will solve the problems the legislature perceives.

1. If this bill had been enacted prior to the pandemic, it would NOT have prevented this "reappraisal crisis." The change in fair market value created by the demand for Vermont homes after March 2020 would have skewed ANYBODY'S listed values from 2019 or before.
2. If the State is charged with all reappraisals instead of towns, the small Division of Property Valuation and Review will have to be enlarged exponentially. We will then have another growing State agency to support, as the Agency of Education grew with Education tax administration. We will have a whole new State entity to support with tax dollars, and property owners will have to deal with a State agency rather than Town officials if they want to appeal their values.

Listers support a few elements of the bill:- a regular reappraisal schedule to keep Grand List data fresh, and removing the CLA as a reappraisal trigger and relying on **CoD and more frequent reappraisals. Personally, I don't care whether the State contracts for the reappraisal or the Town does, but I do care about moving relationships from the property-owner and town level to a State function and taking funds from the Town to support a growing State entity.

But most of all, I find the plan to move all reappraisal responsibilities from the Town to the State misguided and misinformed because it won't solve the problem they perceive, and it will cost taxpayers much more to have the State appraise every town than having the municipalities do it. I think the legislature is trying to use a sledgehammer to insert a thumb tack, when a needle and thread is really what we need.

That's just my opinion.

*CLA = Common Level of Appraisal – relationship between selling price and Grand List value

**Coefficient of Dispersion = Equity of CLA across different types of properties or neighborhoods

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Jeanne Johnson
Town of Cabot Board of Listers
PO Box 36
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802-563-3139

Ed Note: Originally sent to the April Cabot Chronicle and State Representative

Subject: H.480 As Passed

From: Jeff Barcelow, Royalton

Date: 5/17/2023

REALLY? Do you guys really do nothing but “shall perform appraisals of real property for the purpose of property taxation”?

In my office this is only a small part of the day-to-day task we perform. Maintaining a GL just in of itself is a daunting, never-ending task.

Maybe the term “perform appraisals of real property for the purpose of property taxation” needs to be clarified.

Does this include Housesite and Homestead maintenance?

Does this include Current Use Maintenance?

Does it include calculating a CU penalty?

Does this include Property Transfers?

Does this include inputting data into CAMA after the appraiser has completed the inspection data sheet?

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- Does this include printing property records cards as they are needed?
- Does this include printing and reviewing the Change of Assessment Notices?
- Does this include printing the tax bills? (it shouldn't, as it is already the responsibility of the Treasurer...)
- Does this include answering the telephone or sending follow-up emails regarding property value questions?
- Does this include deed research on parcels for clarification?
- Does this include keeping up with parcels that need to be updated in your parcel map?
- Does this include running year end checks before the final GL is printed and attested to?
- Does this include running a grievance hearing?
- Does this include presenting Lister evidence at a BCA appeal?
- Does this include being present at a Tax Abatement hearing?
- Does this include not being able to inspect a property in the presence of an assessor?
- Does this include verifying the education sales validity file?

This is just today's list!

So an assessor visits a property, takes notes on it based on the new updated information, determines the correct land influence factors, and comes up with a GL valuation..... What's the big deal again?



VALA 2023 Annual Conference

CALL OUT to: Sponsors & Exhibitors

IT IS TIME TO SIGN UP as a Sponsor and/or exhibitor for the 2023 VALA Annual Conference.

This Year's THEME is:

"Bringing Assessing Into the Future"

What a perfect theme! Join us and connect with members of the lister and assessor community from across the state. Share your products, services and your message for bringing Vermont ASSESSING into the FUTURE.

WHEN: Friday, September 8, 2022 from 8:30am – 4pm
with an Evening Dinner/Reception on Thursday, September 7th

WHERE: Killington Grand Hotel & Conference Center
228 East Mountain Road, Killington, VT

The 2023 VALA Annual Conference offers a variety of sponsorship and exhibitor levels. For more details see the links to the Forms below and at our website: VALAVT.org

!! NEW THIS YEAR!!

**** VERMONT HEARTY VALA WELCOME RECEPTION ****

Thursday evening, September 7th from 6pm-7:30pm.
Join us Thursday evening for a Dinner/Reception in the Oscar III room

**** HOTEL ACCOMMODATION DISCOUNT ****

for Thursday evening. Each hotel reservation includes
one complimentary Dinner/ Reception, see Hotel reservation form details.

**** ACCEPTING ONLINE AND CREDIT CARD PAYMENTS ****

email Elizabeth for an invoice at: VALAVermont@gmail.com

Have questions, or need more information?
Contact Elizabeth Curran 802-349-3825 or email: VALAVermont@gmail.com

Links:

[SPONSORSHIP FORM](#)

[EXHIBITOR FORM](#)

[HOTEL RESERVATION FORM](#)

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Lister Tips and Experiences

Mobile Home Data Verification

by Bob Quaderer

Currently, Grand List software in Vermont does not have the data fields and/or ability to print out all the required mobile home specifics: Manufacturer, Model, Serial #, Dimensions, and Year.

Some of the data could be shoe-horned into existing GL fields but that is not a thorough solution.

Nonetheless, to prepare for the upcoming software enhancements and in keeping with State Statutes we decided to do a review of Hartland's 200+ Mobile Homes.

In most cases, the required information (Manufacturer, Model, Serial #, Dimensions, Year) could be found in one or more of the following sources:

1. Manufacturer's tag found near the hitch or utility closet inside
2. Vermont Mobile Home Uniform Bill Of Sale
3. Some older PTTR forms have an area for this information.
4. Deeds sometimes have this information.

After retrieving this data from sources 2-4 (in our existing records and digital Record Hub), we had 45 mobile homes where the information was missing.

We sent out letters asking the owners if they had that data.

Of that group of 45, we have received 16 responses so far. Others indicated that they could not find the data for various reasons.

Of Note: This took a significant amount of time as each Mobile Home file had to be reviewed and in some cases, updated. We also created a spreadsheet to track this process.



Grand List Tips

by Christie Wright, PVR Field Director

Taxable vs Nontaxable

Do you know the following items are or **may** be taxable (often confused to be nontaxable)?

- Sugarhouses
- Methane digesters
- Travel trailers (depending on days on site etc.)
- Solar arrays over 50K
- Cell towers (taxability of tower itself depends on lease) then there may also be income to the land.
- Storage trailers/Connex boxes
- Tiny homes

Often taxpayers will come into your office and claim “ Vermont law says you can’t tax me!” Start by asking the taxpayer to refer you to the law that they are alluding to, or you can politely show them the reference to the law that might be close but not applicable.

For example, when a shed is on skids people often think it is then not taxable. The truth is just because you put something on skids does not mean you have moved it or have any intention of moving it. If the intent is to use the property as a shed, then you should assign a value for taxation as a shed.

Another example is the property might have other exemption possibilities but that does not mean it is nontaxable. Sugarhouses and methane digesters might be enrolled as farm buildings in current use which means they might be allowed an exemption as such, but the starting point is taxable.

Travel trailers and tiny homes also may be tax exempt if they are moved and not remaining on a site throughout much of the year- (180 days)- but we need to start with premise that they are taxable and then determine if the specifics of each one makes them otherwise. Also note that the specifics for that building could change from year to year.

Listers and assessors have the responsibility to list all property within the town boundary in the grand list and then designate if any of those properties are fully taxable, fully exempt, or partially exempt. This may be exempt by statute or by vote depending on the property.

Examples of properties that are exempt (if owned and used for the purpose):

- Church property
- School Property
- Town Owned property

More information can be found in the Listers Handbook [GB-1143.pdf \(vermont.gov\)](#)

Generally, Listers and Assessors should assume property is taxable until proven otherwise. It is also ultimately the owner’s responsibility to prove that the property is not taxable.

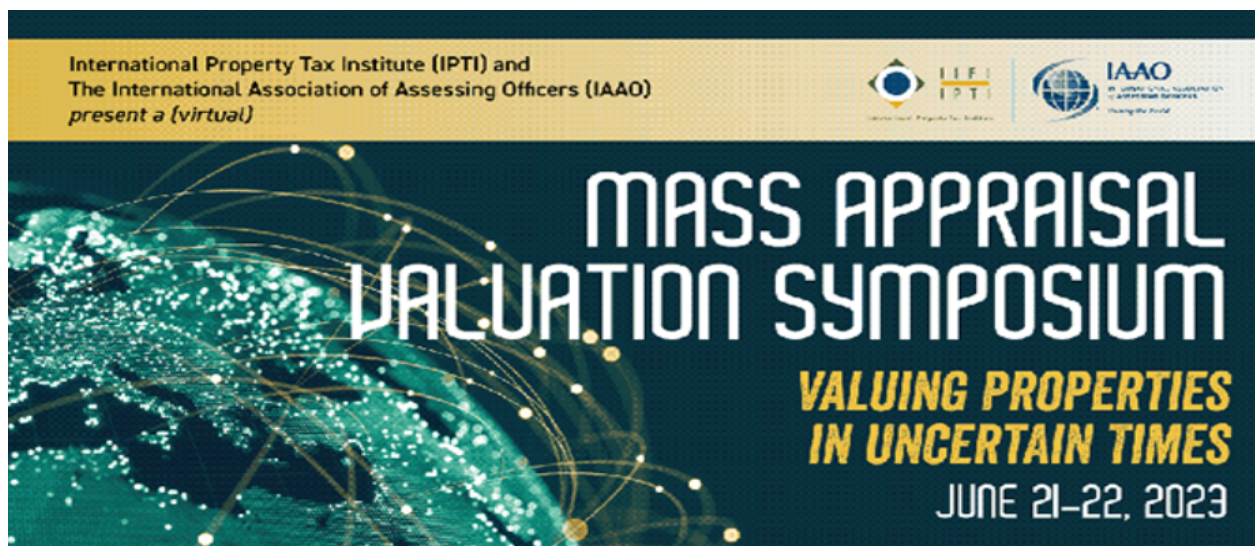
Announcements and Classes

IAAO News

By Edgar Clodfelter, VMPA

Many may not be aware of this conference that is supported by IAAO. This is an online two day conference that covers a wide range of mass appraisal interests. The cost for IAAO members is \$199. CEU's will be available.

Registration can be found on the IAAO website, or:
https://www.iaao.org/media/News/MAVS_promo_2023.htm



Topic Areas:

- Real Estate Markets and Mass Appraisal Application in Uncertain Times
- Valuation Issues
- MRA and Technology – Working to Get the Right Value
- GIS and Related Issues
- The Importance of Data
- Property Tax Valuation Administration - Best Practices
- Mass Appraisal and Technology
- More Valuation Issues to Consider

The **Annual IAAO Conference** will be held in Salt Lake City UT, August 27 – 30, 2023. Registration will begin in April 2023.

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VALA 2022 IAAO Classes

by Elizabeth Curran

Vermont Assessors and Listers Association (VALA) along with Division of Property Valuation and Review (PVR) has developed an extensive and thorough education program for VALA members that consists of various courses. Our courses offer in-depth training to those who strive to obtain the knowledge and background required to perform lister/assessor duties in a professional and competent manner.

Each year VALA runs a series of IAAO courses that are paid for by a grant through PVR. More info on the grant for these classes can be found here: tinyurl.com/2xffndwf

These classes follow along with the completion of the Vermont Property Assessor Certification Program (VPACP) certification. More info on the VPACP can be found here: tinyurl.com/ywb22es8

VPACP creates four levels of achievement (VPA I, VPA II, VPA III and VPMA). The mission of the Vermont Property Assessor Certification Program is to encourage, promote, and provide educational opportunity and advancement for listers and assessors throughout the state. Each level has prerequisites and requirements, including levels of work experience and training.

This is a voluntary program designed to encourage and recognize professionalism and competency in being a municipal assessing official. Education is a high priority for the PVR. Listers, assessors, and other municipal officials who take advantage of these educational opportunities will have a better understanding of their responsibilities and will better perform the duties of the office.

Along with the curriculum of courses shown below, we also host the VALA Annual Conference to educate members about new developments and best practices in the assessing field and topics such as appraisal, valuation, statutory regulations, and tax policy. These programs align with VALA's mission to educate its members.

VALA will be offering 6 classes this year. Two classes will be in person in October at the West Rutland Town Hall in West Rutland, VT and other four classes will be online only.

- There will be a limit to the number of students for each of these classes. Please register early.
- There is a special registration form for Vermont students here: [VERMONT Student Single Class or Multi-Class Registration Form](#)
- For ONLINE PAYMENTS contact Elizabeth for an invoice: VALAVermont@gmail.com

Use these links for more information.

- [102 Income Approach to Valuation](#)
- [112 Income Approach to Valuation II – IN-PERSON](#)
- [155 Depreciation Analysis – IN-PERSON](#)
- [171 IAAO Standards of Professional Practice and Ethics](#) – Vermont Students Only
- [300 Fundamentals of Mass Appraisal](#)
- [311 Real Property Modeling Concepts](#)

Here is a link to [HOTELS IN THE West Rutland AREA.](#)

If you need more information contact Elizabeth at 802-349-3825 or VALAVermont@gmail.com



PVR Education

PVR continues to offer training at no charge to listers and assessors. A complete listing of PVR, VALA(IAAO)and VLCT offerings can be found at <https://tax.vermont.gov/municipal-officials/certification-education-programs/state-sponsored>.

To register for PVR classes & webinars, please click on the active hyperlink or visit: <https://tax.vermont.gov/municipal-officials/education>

Tuesday Morning (mostly) Webinars and Hybrid Sessions:

June 6	Tuesday	Current Use for Listers	Elizabeth Hunt	10:00 – 11:30	Webinar
June 13	Tuesday	Sorting & Filtering in Excel	KnowledgeWave	10:00 – 11:00	Webinar
June 20	Tuesday	<i>Legal Chats</i> with Charlie	Atty Charles Merriman	9:00 - 12:00	Hybrid/ Montpelier
July 13	Thursday	Solar /Cell/ Subsidized Housing	District Advisors	9:00 - 12:00	Hybrid/ Montpelier
July 18	Tuesday	PowerBi & what it can do for you	KnowledgeWave	10:00 – 11:00	Webinar
July 19	Wednesday	Deed Reading/ Exemptions	Atty Charles Merriman	9:00 - 12:00	Hybrid/ Montpelier
August 15	Tuesday	Legal Chats with Charlie	Atty Charles Merriman	9:00 - 12:00	Hybrid/ Montpelier
August 29	Tuesday	Intro to Microsoft Bookings	KnowledgeWave	10:00 – 11:00	Webinar
August 30	Wednesday	Reappraisal Class	District Advisors	9:00 - 12:00	Webinar
November 14	Tuesday	Communications & Teamwork	KnowledgeWave	10:00 – 11:00	Webinar
TBD		10 Supremely useful Word Features	KnowledgeWave	10:00 – 11:00	Webinar

VPA required courses being offered in 2023:

July 26	Wednesday	VT State Statutes & Real Estate Law	Attorney Jim Knapp	1:00 – 4:00	Webinar
July 27	Thursday	VT State Statutes & Real Estate Law	Attorney Jim Knapp	1:00 – 4:00	Webinar
August 8	Tuesday	IAAO 100 Day 1 of 2	Dave Cornell	8:00 – 4:00	Webinar
August 9	Wednesday	IAAO 100 Day 2 of 2	Dave Cornell	8:00 – 4:00	Webinar
August 17 <i>- updated -</i>	Wednesday	Land Schedule Day 1 of 2	District Advisors	9:00 - 12:00	Webinar
August 18 <i>- updated -</i>	Thursday	Land Schedule Day 2 of 2	District Advisors	9:00 – 12:00	Webinar
September 6	Wednesday	Data Collection Day 1 of 4	District Advisors	9:00 – 4:30	In-person West Rutland
September 7	Thursday	Data Collection Day 2 of 4	District Advisors	9:00 – 4:30	In-person West Rutland
September 13	Wednesday	Data Collection Day 3 of 4	District Advisors	9:00 – 4:30	In-person West Rutland
September 14	Thursday	Data Collection Day 4 of 4	District Advisors	9:00 – 4:30	In-person West Rutland
September 18	Monday	IAAO 102 <i>day 1 of 4</i>	VALA		Webinar
September 19	Tuesday	IAAO 102 <i>day 2 of 4</i>	VALA		Webinar
September 20	Wednesday	IAAO 102 <i>day 3 of 4</i>	VALA		Webinar
September 21	Thursday	IAAO 102 <i>day 4 of 4</i>	VALA		Webinar
October 2	Monday	IAAO 112	VALA		In-person

		Day 1 of 4 IAAO 112			West Rutland In-person
October 3	Tuesday		VALA		
		Day 2 of 4 IAAO 112			West Rutland In-person
October 4	Wednesday		VALA		
		Day 3 of 4 IAAO 112			West Rutland In-person
October 5	Thursday		VALA		
		Day 4 of 4			West Rutland
October 9	Monday	IAAO 171	VALA		Webinar
October 25	Wednesday	IAAO 155	VALA		In-person
		Day 1 of 2 IAAO 155			West Rutland In-person
October 26	Thursday		VALA		
		Day 2 of 2			West Rutland
October 30	Monday	IAAO 300	VALA		Webinar
		Day 1 of 4 IAAO 300			
October 31	Tuesday		VALA		Webinar
		Day 2 of 4 IAAO 300			
November 1	Wednesday		VALA		Webinar
		Day 3 of 4 IAAO 300			
November 2	Thursday		VALA		Webinar
		Day 4 of 4			
November 6	Monday	IAAO 311	VALA		Webinar
		Day 1 of 4 IAAO 311			
November 7	Tuesday		VALA		Webinar
		Day 2 of 4 IAAO 311			
November 8	Wednesday		VALA		Webinar
		Day 3 of 4 IAAO 311			
November 9	Thursday		VALA		Webinar
		Day 4 of 4			



Time to RENEW: VALA 2023 Membership

It is that time of year again. Time to renew your VALA Membership.

As a member of VALA, you are supporting our commitment to representing assessment practices and regulation for all towns in Vermont. Your membership and your support are critical to our mission and our vision.

VALA, as an affiliate of the International Association of Assessing Officers (IAAO), plays a vital role in advancing the work of assessment in Vermont by serving the needs of property tax and valuation professionals.

Your Membership with VALA allows us to:

- Provide access to standardized professional education across the state
- Facilitate networking between assessing officials
- Work with state government to improve laws that govern property tax administration

Join Now or Renew your VALA Membership today.

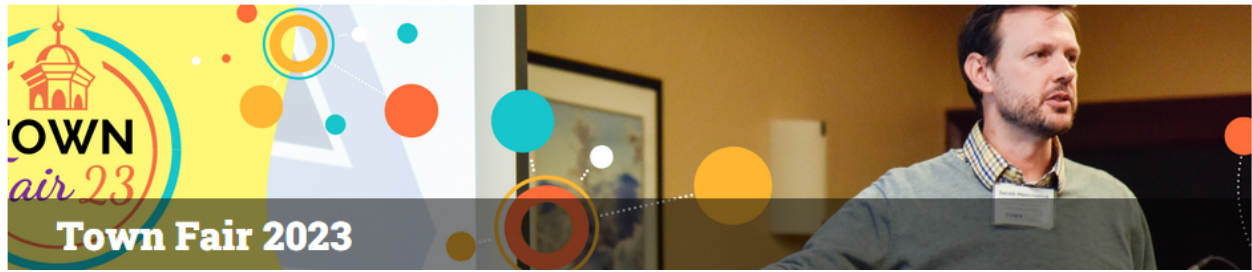
Use the Membership Form Link below or visit our website: VALAVT.org
[VALA 2023 Membership Form](#)

For ONLINE PAYMENT email Elizabeth for an invoice at: VALAVermont@gmail.com

If any questions please contact our Membership Coordinator, at VALAVermont@gmail.com



Town Fair 2023



DETAILS:

Town Fair 2023 will be held on **September 26 & 27, 2023** at the DoubleTree in South Burlington, Vermont. We look forward to seeing you there for informative training opportunities, time to connect with other municipal leaders from across the state, and of course a chance to browse our popular Exhibitor Hall. Save the date and stay tuned for more information in future updates. vlct.org/town-fair

DATE:

Tuesday, September 26, 2023 - Wednesday, September 27, 2023

TIME:

8:00 AM - 3:30 PM

EARLY BIRD DISCOUNT DEADLINE:

Wednesday, August 30, 2023

REGISTRATION DEADLINE:

Monday, September 25, 2023

LOCATION:

DoubleTree by Hilton, 870 Williston Rd, South Burlington, VT 05403



From the Editor

by Bob Quaderer

Next Issue will be October, 2023.

Please send articles and suggestions to bquaderer@hartlandvt.org

Thanks to everyone who contributed!



VALA