

December 26. 2024

To: Jill Remick PVR

From: John Fike Reading Lister/Assessor

Subject: Act 68

Jill,

I read the Act 68 40-page report and was a participant in your Team Meeting summarizing the information. There are several areas in the report I feel I must comment on.

**Parcel mapping:**

Reading has used Avitar for more than 20 years for our parcel maps. Reading's Mapping Program began 1999-2000 when a retired surveyor was contracted to research all Reading deeds and any available surveys. He completed the assignment and generated a basic plot plan for all Reading parcels. In the process, he found a parcel that had never been recorded.

Mapping programs have become more sophisticated in the information available to be part of the local parcel maps.

Our office uses the best practices for maintaining and updating Reading Maps. When a transfer or zoning change occurs that requires a change on the parcel map, a written workorder number is created and sent via email to Avitar with all the necessary documents. Each May we review all the work orders with Avitar to confirm the changes. In addition, we are sent a map PDF file for final review. If all items match, new maps are sent to our office, and a new PDF map is uploaded to Reading Web site. Your state map dept. contacts Avitar for Reading's annual updates.

I have found many towns do not follow our best practice program.

**My Second Comment About Area Building Permits:**

In your Act68 report you discussed building permits. In Reading these permits have a long history with our zoning officer's permit approving procedure. Permits are applied for any exterior change 100sq ft and greater. Interior changes do not require a permit. The permit information is comprehensive with distances to property lines, diagram and a description of the structure Owner information Name, address, phone number, email address, parcel number, and permit number. Final Step is the Zoning office inspecting the parcel and approval.

The original permit is given to Town Clerk and a copy forwarded to the Listers

Listers follow "Best Business Practices"

An Excel Permit List is produced with the permit information and updated periodically. The Parcel owner is contacted for a site appointment.

A simple structure like a shed or porch usually only requires one inspection. Photos and a short-written description become part of the parcel file as well as the permit (marked completed). File number is put in the CAMA notes and values are recalculated. Change of appraisal info. is entered in NEMRC parcel maintenance.

For more complex structures, a new house, apartment, garage, or barn will require several appointments for project updates. A % complete form is completed for each appointment and a written narrative describing the changes with photos are put in the parcel file. We also try to get a copy of the building plans from the owner or contractor. This updated information is entered into the Excel file update. The owner is made aware of these updates. Examples included. The Listers also use virtual tours from

advertised for sale parcels to update any interior value changes, Owner is updated.

I wonder how many listers' offices follow a similar procedure or wait for the reappraisal?

### **My third comment area, involves reappraisals:**

In Reading the Listers successfully completed Town Wide Reappraisal in 2004, 2008, and 2024. (Partial 2015)

The 2024 Reappraisal was far different from previous ones. Modern technology created a whole new playing field. **Property Detection Devices.**

Continuous parcel owner correspondence about inspections and other related information was critical in the reassessment process. The Reading Listers worked very hard on our communication program and it paid dividends in our successful reappraisal. We also have neighborhood codes for such as: Class 3 roads with and without power, Class 4 Roads with no maintenance, plus power and no power. Each parcel's land was also graded with 10 different characteristics.

Listers sent a complete Reappraisal Booklet to each parcel owner as part of the grievance package. The Listers also provided a two-week schedule for pre-grievance appointments where most of the problems were resolved. Next was a two-week schedule for grievances. There were very few and resolved. No BCA!

Very large reappraisal units described in the report will result in a greater distance between the parcel owners and will be more impersonal. Not a good result in the parcel world we live in today. PVR needs more engagement with the Vermont reappraisal firms.

You will not need all your fingers to count the large Towns in the state.

Vermont is still a rural state with Local Government history. State was not created with a powerful County Government Jurisdiction.

Large number of reappraisal units work well with large tract housing when all the information for the project is filed and approved by the various county departments before the housing is approved for construction. Plus, there are HOAs with a management firm to make sure any changes are approved in the HOA document. Each owner receives a HOA copy when they purchase a unit. I was an HOA President of a large housing subdivision during my corporate tenure in Denver. Reassessment was very informal. Just a letter to the owner with the value change based on sales of that style of tract housing.

Should there be changes and updates, YES. The appeals process starting with the BCA and moving up to State level is long overdue.

Training local personnel to become approved residential assessors, to replace elected listers, needs to happen, but there must be local compensation and benefits to make the positions attractive.

It is essential that the Vermont assessing system is updated for the 21<sup>st</sup> Century but changes to fit some large reappraisal firm benefits is not the answer. It is vital that the Legislature Committees fully understand what we do and how we do it with recommendations to improve and update our assessing system and not destroy the process. The current system was not in chaos (as people claim) but has worked well to bring the weak areas to the forefront to strengthen and modify the assessing system for the Post Pandemic requirements.

**\*PVR needs to strengthen its regulatory enforcement but should not be in the day-to-day operation of local assessments.**

The **options** in your document will not solve the post pandemic rise in Education Costs and the Property Tax problem of funding these increases. The legislature will need to find new and creative sources of tax revenue for a sustainable solution. Kicking the local property tax can down the road will not work anymore. Creating a larger Tax Dept. Bureaucracy will only add to the problem by increasing administrative costs and little, if there is any benefit, to solve the revenue problem.

I hope the Legislature is up to the task