

Office of Selectboards

Parent - Town - A, VT

Town - B, VT

Town - C, VT

Town - D, VT

Town - E, VT

**Approval of Interlocal Agreement
for Shared Services**

May 29, 2025 DRAFT

Selectboards

Town A – Parent Town

Town B

Town C

Town D

Town E

Vermont Statute 17 VSA 2651c provides that Vermont Selectboards may hire an assessor to perform the duties of a lister as set forth in Title 32 when the board of listers is vacant or no longer maintains a quorum to conduct official business for the town. Additionally, if a town votes to eliminate the office of lister, the selectboard must contract with or employ a professionally qualified assessor who need not be a resident of the town. Towns may also contract with or hire professional assessors as employees to assist a Board of Listers. While there is no specific definition of (or certification requirements for) a “professionally qualified assessor”, the attached Agreement is intended to ensure that the towns are in substantial compliance with the provisions of Title 32 requiring each selectboard to maintain its grand list and report valuations to the State of Vermont.

Vermont Statute 24 VSA 4901 provides that any one or more municipalities may contract with any one or more other municipalities to perform any governmental service, activity or undertaking which is authorized by law to perform, provided the legislative bodies of each municipality approved such agreement and expenses for such activity are included in an approved municipal budget.

To comply with 24 VSA 4901, an interlocal agreement must be executed by each legislative body which includes “Attachment A” to further describe roles and responsibilities of the parties.

Attached is the interlocal agreement for your consideration and if the selectboards agree to approve, the following motion is offered for adoption:

“Motion to approve the Interlocal Agreement by and between the towns of Johnson, Hyde Park, St George, Berkshire and Sheldon for Shared Assessor Services [*the Towns of Johnson, Hyde Park and St. George, and Berkshire to vote separately*] serving the five municipalities for the term beginning on the date of the fifth town’s signing of this Agreement through June 30, 2026, unless extended in writing by all parties.”

Respectfully submitted,
Towns Committee Members

INTERLOCAL AGREEMENT FOR SHARED ASSESSOR SERVICES

RECITALS

WHEREAS, Vermont Statute 17 VSA 2651c provides that Vermont Selectboards may hire an assessor to perform the duties of a lister as set forth in Title 32 when the board of listers is vacant or no longer maintains a quorum to conduct official business for the town or with an elected Board of Listers, the town may support that Board by contracting with or hiring an employee as professional assessor(s) to assist in Title 32 compliance. Additionally, if a town votes to eliminate the office of lister, the selectboard must contract with or employ a professionally qualified assessor who need not be a resident of the town.

WHEREAS, Vermont Statute 24 VSA 4901 provides that any one or more municipalities may contract with any one or more other municipalities to perform any governmental service, activity or undertaking which is authorized by law to perform, provided the legislative bodies of each municipality approved such agreement and expenses for such activity are included in an approved municipal budget.

WHEREAS, that interlocal agreement must be approved by all of the participating selectboards.

WHEREAS, Town A, VT, ("**AAAAAA**"), Town B, VT, ("**BBBBBB**"), Town C, VT ("**CCCCCC**"), Town D, VT ("**DDDDDD**"), and the Town E ("**EEEEEE**"), the "Towns", together desire to enter into this interlocal agreement (this "**Agreement**") for purposes of outlining an arrangement whereby the towns will share assessor services to ensure substantial compliance with the provisions of 17 VSA 2651c and Title 32 requiring each selectboard to maintain its grand list and report valuations to the State of Vermont.

NOW, THEREFORE, based on the foregoing Recitals, and in consideration of the terms of this Agreement, the Parties agree as follows:

QUALIFICATIONS OF ASSESSORS

Town A agrees to obtain the services of an assessor meeting the requirements of the attached job description for Assessor-Level I, or higher. It is anticipated that the current Assessor will attain Lever II certification in the current contract year.

1.0 DUTIES AND RESPONSIBILITIES OF ASSESSOR

The Assessor- will serve as the assessor of record for each of the Towns performing duties during normal business hours M-F. The assessor of record will transfer to another person upon the signed acknowledgement of all parties to this Agreement. The Assessor will be tasked with satisfying (i) all requirements contained in the Vermont State Statutes and (ii) all requirements or recommendations of VT PVR (the "**Assessing Requirements**"). The Assessor agrees not to take any other municipalities outside of this Interlocal Agreement contract for grand list maintenance.

- 1.1 The Assessor shall prepare and transmit to the Towns' selectboards a detailed schedule for delivery of documents to comply with VT PV&R deadlines upon the request of one or

all of the towns, and to correct any deficiencies in and submit any outstanding reports and filings as required.

- 1.2 The Towns agree that the Assessor will be tasked with the following things, as applicable, to bring the Towns into compliance and to maintain compliance:

1.2.1 Property Transfers

1.2.2 Name and address Changes

1.2.3 HS-122 downloads

1.2.4 Completing ongoing downloads from the State

1.2.5 Basic data entry of transfers

1.2.6 Current Use downloads

1.2.7 Assessors assist with current use calculations

1.2.8 Assessors work with PV&R on Equalization issues

1.2.9 Assessors' complete grievance hearings and BCA hearings.

1.2.10 State level or court hearings

1.2.11 Appraisal/Permit inspections and valuation will be completed as needed.

1.2.12 Attend one Selectboard meeting each January to report on the prior year's final Grand List amount and help project the next year's Grand List percentage increase relative to the prior year Grand List.

1.2.13 Perform any other duties required under Title 32, including tasks not specifically related to preparation and maintenance of Grand Lists, but traditionally performed by Listers.

- 1.3 The Towns understand that reappraisal services, such as a town-wide reappraisal, are to be conducted under a separate contract, outside this Agreement which is for Grand List maintenance duties. Nothing herein shall prevent the assessor(s) from cooperating with and providing information to any such reappraisal firm engaged by one of the participating towns.

2.0 **DUTIES AND RESPONSIBILITIES OF THE TOWNS:**

- 2.1 The Towns shall provide the Assessors with reasonable access to records, documents, databases, and information in order to allow the Assessors to satisfy the Assessing Requirements.

- 2.2 The Towns shall provide any technology, equipment, and workspace necessary for the Assessors to carry out the Assessing Requirements. It is anticipated that a new laptop will be required in the current contract year and the towns of Johnson, Hyde Park, Sheldon and St George agree to a cost share for this laptop.

- 2.3 The Towns shall, at all times and under all circumstances, remain solely liable for any and all costs, legal obligations, and/or civil liabilities associated with or in any way related to any Towns' appraisal or assessment functions or any other municipal legal obligations under any applicable State Property Tax Laws. The Towns shall employ and retain its own legal representation, as necessary, to defend any such claim or challenge before the

State court or review body.

- 2.4 The Towns agree to annually provide a "training budget" for the purpose of training(s) and certifications (current proposed budget is \$1500.00). Said budget shall be reviewed and approved annually by the member towns, or their authorized representatives. If the cumulative costs of trainings/certifications exceeds the annually approved budget, approval of all interlocal agreement members shall be required.

The Towns shall, at all times and under all circumstances, remain solely liable for any and all costs, legal obligations, and/or civil liabilities associated with or in any way related to any tax appraisal or assessment functions or any other legal obligation.

3.0 ASSESSOR COMPENSATION

- 3.1 The Assessor will be an employee of Johnson and shall be paid and earn benefits per the terms and conditions set forth in the attached offers of employment.
- 3.2 If additional Towns seek the services of the Assessor, then all documents and agreements shall be updated by the existing selectboard partners and then accepted by the existing towns and additional town or towns by signing the new Agreement.
- 3.3 The parties understand that it may be necessary to modify the pay, and terms of employment, should the Assessor acquire certification levels from VT PVR that were not previously issued. Upon verification of Level II Certification, the parties agree to a \$0.90/hr increase in pay (which represents app 2.5% increase).
- 3.4 Nothing in this Section shall operate to limit a Town's right to seek amendments to this Agreement or terminate this Agreement at any time after the first 6 months of this Agreement. In the event any party desires to terminate said Agreement they shall provide 60 days written notice of intent to terminate to the authorized representatives(s) and shall be responsible for any costs up to the point of termination.
- 3.5 If the Town administering the payroll and benefits for the Assessors fails to timely invoice other participating towns for their appropriate share of costs, within 60 days of services being provided, then those costs remain due and payable when invoiced. If a Town, at any time becomes delinquent in its payment, then that Town may be removed from this Agreement by majority vote of the other participating town(s)' selectboard. Notwithstanding any other term and condition in this Agreement, if a Town pursues any legal action in any court to secure its payment or past due payment under this Agreement, the delinquent Town agrees to pay all costs and expenses, including attorney's fees and court costs, incurred for collection of any amount owed by the delinquent Town.
- 3.6 The parties to this Agreement further agree to abide by the terms and conditions set forth in Attachment A regarding administration of this Agreement and reimbursement of costs.

4.0 EFFECTIVE DATE AND TERM OF AGREEMENT

This Agreement shall become effective when it is executed by all participating selectboards and shall expire on June 30,2026, unless extended in writing by all parties.

5.0 ASSESSOR EMPLOYMENT STATUS

Upon termination of the Assessor, Town A will seek to hire an interim Assessor(s) until the parties are able to amend this Agreement.

6.0 ENTIRE AGREEMENT

This Agreement sets forth all covenants, promises, agreements, conditions and understandings between the parties and there are no covenants, promises, agreements, conditions, or understandings, either oral or written, between the Towns other than are set forth in this Agreement.

7.0 AMENDMENTS

This Agreement cannot be modified unless reduced to writing and signed by all Towns.

8.0 SEVERABILITY

If a court of competent jurisdiction finds a term or condition of this Agreement to be illegal or invalid, then the term or condition shall be deemed severed from this Agreement. All other terms or conditions shall remain in full force and effect.

9.0 GOVERNING LAW

This Agreement shall be governed, interpreted, and enforced by the laws of the State of Vermont.

10.0 COUNTERPARTS

This Agreement may be executed in one or more counterparts, including facsimile copies, each of which shall be deemed an original, but all of which shall together constitute one instrument.

IN WITNESS WHEREOF, _____[name and title]
hereby acknowledges that they have been authorized by a resolution or motion of the selectboard of the Town A, VT, to execute this Agreement on behalf of legislative body and hereby accepts and binds the town to the terms and conditions of this Agreement.

EXECUTED: _____ Date: _____
Name and Title:

WITNESSED: _____ Date: _____
Name and Title:

IN WITNESS WHEREOF, _____[name and title]
hereby acknowledges that they have been authorized by a resolution or motion of the

selectboard of the Town B, VT, to execute this Agreement on behalf of Legislative Body and hereby accepts and binds the Town to the terms and conditions of this Agreement.

EXECUTED: _____ Date: _____
Name and Title:

WITNESSED: _____ Date: _____
Name and Title:

IN WITNESS WHEREOF, _____[name and title]
hereby acknowledges that they have been authorized by a resolution or motion of the selectboard of the Town C, VT, to execute this Agreement on behalf of Legislative Body and hereby accepts and binds the Town to the terms and conditions of this Agreement.

EXECUTED: _____ Date: _____
Name and Title:

WITNESSED: _____ Date: _____
Name and Title:

IN WITNESS WHEREOF, _____[name and title]
hereby acknowledges that they have been authorized by a resolution or motion of the selectboard of the Town D, VT, to execute this Agreement on behalf of Legislative Body and hereby accepts and binds the Town to the terms and conditions of this Agreement.

EXECUTED: _____ Date: _____
Name and Title:

WITNESSED: _____ Date: _____
Name and Title:

IN WITNESS WHEREOF, _____[name and title]
hereby acknowledges that they have been authorized by a resolution or motion of the selectboard of the Town E, VT, to execute this Agreement on behalf of Legislative Body and hereby accepts and binds the Town to the terms and conditions of this Agreement.

EXECUTED: _____ Date: _____
Name and Title:

WITNESSED: _____ Date: _____
Name and Title:

Attachment A
Towns of Town A, Town B, Town C, Town D and Town E
Roles and Responsibilities

The Towns of, ENTER EACH TOWN NAME HERE Vermont (herein “Towns”) agree to the terms and conditions of this Attachment A to define and clarify roles and responsibilities regarding shared municipal assessor position. This attachment shall be part of the “Interlocal Agreement for Shared Assessor Services” to be entered into between said towns.

It is hereby understood and agreed that:

1. The Town A will hire, as its employee, an Assessor-Level I, or higher. The position will provide property assessment and Grand List maintenance services to the Towns, as outlined in the interlocal agreement. It is anticipated at this time that the towns will, on an annual average basis, require no more than 8 hours for Town A, 8 hours for Town B, 8 hours for Town C, 4 hours for Town D and 7 hours for Town E (Town E will remain at 6 hrs. until 12/30/2025 and increase to 8 on 1/1/2026. It is understood that the hours required for the position may increase or decrease, dependent on the needs of each town, such as reappraisals.
2. The services provided are described in a job description attached to the interlocal agreement.
3. The terms and conditions of employment for the position will be set forth in the offer of employment letters attached hereto. Said employee will be employee of the Town A and subject to the Town A’s adopted personnel rules, regulations, and policies as they exist at the time of hire, or as amended. Any assessor actions or inactions that may result in the potential for the towns to incur unanticipated expenses or risk non-compliance shall be presented to the Towns’ board representative as soon as practical for their consideration, such as major software or equipment failures, incidents during field work that may raise a town liability concern and additional work hours for special projects not previously discussed and approved.
4. The selectboards of each town shall appoint an authorized representative to review employee performance, provide a point of communication between boards and make any recommendations for changes to terms and conditions of employment and or to the interlocal agreement. The authorized representatives will provide feedback to the Johnson selectboard (for the purposes of employee evaluation) and on overall shared services matters, on at least an annual basis. The Towns will endeavor to communicate frequently with each other during the effective period of the interlocal agreement to evaluate the effectiveness of the shared services and work together to address any concerns or issues as promptly as possible.
5. The Town A will compensate the employees based on their normal procedures (which currently pays on a weekly pay period), using timesheets submitted by said employee(s). Timesheets shall separately account for hours, mileage, trainings and any other expense attributable to each town.
6. While every effort will be made to limit weekly hours to no more than 40 hrs. per week, there may be times when it is necessary. In that event the bullets below shall act as guidance for assigning the overtime costs to each town:
 - a. If Town A’s hours exceeds 40 and the others do not, Town A pays 100% of the overtime costs.
 - b. If all towns are over 40 then each pays their own overtime hours.
 - c. If all five towns are under 40 hours individually, but the combination is over 40, then the amount of overtime is proportionately charged to each town.

For example:
Town A has 20 hours or 40% of overtime responsibility (20/50)
Town B has 10 hours or 20% of overtime responsibility (10/50)
Town C has 5 hours or 10% of overtime responsibility (5/50)
Town D has 15 hours or 30% of overtime responsibility (15/50)

- d. The above formula in 6, c applies to the situation where one or more towns have more than 40 hours of service in one week.
 - e. If a town's employment of the Assessor for any purpose other than assessor services as per the interlocal agreement, causes the total hours worked by the employee to exceed 40 hours, that town will compensate the employee for overtime hours in accordance with state and federal labor rules, regulations, or laws.
7. Not less than quarterly nor more than monthly the Town A will invoice the Town B, Town C, Town of D and Town E for Town A's costs associated with compensating said employees for those costs attributable to Town B Town C, Town D and Town E. These costs include (but may not be limited to) hourly rate, any stipends or additional payments, mileage, FICA, Unemployment and Workers Comp Insurance and a flat fee for administration of \$81.50 per month per town. Additionally, the Town A shall inform each town on or near June 20th, any accrued liabilities, like paid time off, that have been earned by the employee. The Towns of Town B, Town C, Town D and Town E agree to reimburse the Town A for any accrued liabilities payable to the employee or previously paid by the Town A associated with the separation of service (for any reason) of the employee, based on a pro rata share.
8. The Town of Town B, Town C, Town D and Town E agree to reimburse the Town A for its reasonable expenses in a timely manner following receipt of the Town A invoice, such invoice to be itemized or supported by payroll records normally produced by the Town.

AGREED BY AND UPON THE DATE SIGNED BELOW:

Town A authorized signature

Date: ____/____/2024

Town B authorized signature

Date: ____/____/2024

Town C authorized signature

Date: ____/____/2024

Town D authorized signature

Date: ____/____/2024

Town E authorized signature

Date: ____/____/2025

Copy of Offer of Employment letter to be added upon execution.