

DR 25-0152 and DR 25-0153

03/30/2025

Written Testimony from Lisa Wright, Past President of Vermont Assessors and Listers Association

I am writing as former VALA president (2020 to 2024), Chair of the Board of Listers and Contract Assessor for Proctor, Pawlet, Chittenden, Pittsford and Shrewsbury. I am also certified at the highest VMPA level of the currently voluntary Vermont assessor certification, a PVR approved project supervisor for town-wide reappraisals and a licensed fee appraiser.

I am hopeful that as with the Ed. District reform Bill that these bills also be going to a study. This seems necessary as multiple times legislators have stated that these assessment bills are tied to the Education District bill. But I am also concerned that some parts of these bills will end up in a misc. tax bill or some other legislation that is rushed through the process. My understanding is that this is exactly how we got the contiguous parcel rule, which is quite unique to Vermont, and which was rushed through without careful consideration of the consequences of this law. I mention this because the idea of different taxation for different categories cannot be accomplished with the contiguous parcel rule in place. While I think it is the right thing to reverse the contiguous parcel rule, I do believe PVR is correct in their concern that rolling it back will result in more problems. With either of these bills, if they are to be implemented they should be done so as a process in which they would be phased in over a number of years.

I believe, and my concern is shared with many VALA members, that the proposed legislation to put the reappraisal contracting and supervisory process completing in the hands of PVR has not received ample scrutiny and thus it would be colossal mistake to enact this into law without considering many potential implications, perhaps the most concerning of which is cost.

The following important questions have not been answered, or fully analyzed regarding enacting this legislation:

- 1) Has this been demonstrated by quotes from any reappraisal vendors or any study of the actual costs for a 10,000 parcel "district" versus a 1,000 parcel town?
- 2) What will be the costs of the much greater department of PVR to do this work?
- 3) Where would PVR get qualified staff to do this, and what would the necessary salaries be to support this?
- 4) Given that if this is done the state may still send payments to the towns to maintain Grand Lists, and given that a figure was thrown out of the \$8.50 per parcel for maintenance alone, how is this feasible?
- 5) Finally, has anyone calculated all the costs and demonstrated how this would save the state money? Do we really know that the benefits will outweigh the costs?

I don't think we can emphasize strongly enough that the following process should take place for many, if not all, bullet points within these tax bills:

- 1) Create a study group to make sure we understand all consequences and the feasibility of making such significant changes as well as the infrastructure required to support those changes.

- 2) Phase the change in over a number of years, with the required infrastructure phased in before the change is made law to happen so that we aren't left with a mandate that we cannot accomplish.
- 3) Study the risks and benefits more thoroughly before making this change.

My concern as a Vermont taxpayer is that overall House Ways and Means has proposed, and pushed through, legislation regarding assessment in Vermont without thoroughly understanding the implications and unintended consequences of these changes. My further concern is that entities like IAAO, who are quite removed from Vermont and an understanding of how municipal government operates in Vermont, are consulted and actions taken upon their recommendations, while giving lip service to recommendations from those of us with "boots on the ground" and decades of experience in this profession in Vermont. Many of us assessment professionals who have been working in Vermont for decades could help to avoid repeating the mistakes of the past if only we were consulted and those recommendations were given meaningful consideration.