

1 Background

2 *The Committee's Work*

3 The Committee's research and investigations on the subject included:

- 4 • Learning about Listers' duties and responsibilities
- 5 -Mary Houle explained the basic duties of a lister.
- 6 -Mary Houle and Cara LaBounty provided a detailed presentation of lister responsibilities and
- 7 day-to-day functions.
- 8 • Consulting with the Vermont League of Cities and Town.
- 9 • Consulting with Roger Kilbourn, District Advisor at the Vermont Tax Department Division of
- 10 Property Valuation and Review (PVR).
- 11 • Consulting with John Fike, President of the Vermont Association of Listers and Assessors (VALA).
- 12 • Reviewing recent Board of Civil Authority grievance hearings and a report recent on Lister-level
- 13 grievances.
- 14 • Surveying officials in the towns of Cavendish, Charlotte, Hartland and Williston to determine
- 15 how those communities use listers and appraisers.
- 16 • Reviewing the Richmond Lister Dept's past and projected budgets.
- 17 • Interviewing Williston Assistant Assessor Richard Ransom.
- 18 • Compiling data on comparable towns (Huntington, Hinesburg, Charlotte, Underhill, Jericho and
- 19 Williston) that contract with assessors.
- 20 • Reviewing a several scenarios from NEMRC (the New England Municipal Resource Center) for
- 21 the provision of assessor services at three levels.
- 22 • Developing a list of deadlines for bringing a charter change vote to the public
- 23 • Researching Town Charter and statutory documents.
- 24 • Hearing from Michael Hampton, former Richmond lister and holder of other Town offices
- 25

26 *Functions of Listers and Assessors*

27 The responsibilities and functions of listers are described in an 85-page manual published by the
28 Vermont Department of Taxation's Property Valuation and Review Division (PVR). The [Property](#)
29 [Valuation and Review Handbook](#)¹ – commonly known as the "*Lister's Handbook*," states, "The
30 overarching responsibility of the lister is assessment equity." This is defined as:

31 "... the degree to which assessments bear a consistent relationship to market value. In order to do
32 this listers must understand appraisal methods and property assessment administration in Vermont.

33 To determine the value of property the State describes myriad factors that listers must consider, among them:

- 34 • The Town Plan Zoning Regulations Homestead Values;
- 35 • Current Use Appraisal Program Subdivision Regulations;
- 36 • Act 250;
- 37 • Federal Housing Subsidies Conservation Easements.

38 The *Handbook* also describes how listers must track and update property values, which are anything but static:

¹ <http://www.state.vt.us/tax/pvrlisterhandbook.shtml>

1 With inflation, development, and subdivision, the grand list may soon be out of date. Between the
2 years in which complete townwide reappraisals are completed, you will have to make corrections,
3 additions and adjustments to maintain equity among properties. To do this, you will need to analyze
4 and interpret sales data.
5

6 According to the *Handbook*, listers must be “knowledgeable, fair, open, honest, patient, sympathetic
7 and willing to meet with people.” The PVR, agreeing with the professionals with whom we have spoken,
8 say that the job has become “much more complicated and demanding.”
9

10 A widely used, objective measure of assessment equity is a figure known as the common level of
11 appraisal, or CLA. Simply put, this is calculated by comparing the recent sale prices of real estate in a
12 town with the assessed values of those properties. Richmond’s current CLA is 97.14%, on a par with
13 several nearby towns and far from the 80% that would trigger a town-wide reappraisal.

14 **The key issues**

15 We feel that the current system exposes Richmond to too many risks and other issues that could be
16 avoided by appointing assessors. We are particularly concerned about:
17

18 **Lack of oversight:** Listers hold their positions for three years. As the *Handbook* notes, the job “has
19 become much more complicated and demanding,” with “(m)any of the listers’ activities hav(ing)
20 requirements concerning timing, notification, and format, as well as substance, which must be strictly
21 adhered to.” Nevertheless, listers have no direct oversight of their performance. They do, of course,
22 answer to voters, but just once every three years and then only if they choose to run for re-election.
23

24 **Lack of citizen interest in the post:** Over the last decade there have been several times when no one
25 chose to gather the requisite signatures and put their name on the ballot, and the position was filled by
26 the write-in votes of only 24, 34, 54 and 126 residents. This is one impediment to keeping the post filled
27 by qualified, widely-supported individuals.
28

29 **Vacant positions, imbalanced workloads:** In recent years Richmond has only rarely had all three lister
30 positions filled. This can put undue burden on those in the position and skew the division of labor
31 according to each lister’s individual qualifications.
32

33 **Restricted talent pool:** As elected officials, listers are required to live in the town in which they run for
34 the position. The committee feels this unnecessarily makes it difficult to have the most qualified
35 individuals in the post and it also raises the possibility – fortunately unseen to date – of a lister finding it
36 difficult to make objective valuations of friends’ and neighbors’ properties.
37

38 **Inexperience:** Every time a new lister is elected he or she must train for the position – reading and re-
39 reading the *Handbook*, attending courses, and by taking the time of his or her fellow listers and other
40 Town personnel.
41

42 **Misplaced authority:** Today, policy-making positions are generally left to elected officials, and day-to-
43 day implementation of policies is assigned to appointed individuals. With valuation policies, appeal
44 procedures, deadlines and all other key elements of the position set by State mandate, there is no room
45 in the lister’s position for policy-making. The post is clearly one of policy implementation.

1 **The Committee's Recommendation**

2 A majority of our members feels that Richmond should join the many other towns in Vermont and
3 elsewhere that appoint assessors. In our opinion, this would do much to ensure that this "complicated
4 and demanding" work is performed objectively, reliably and cost-effectively.

5
6 **Greater accountability:** We feel that taxpayers deserve greater day-to-day accountability than is
7 possible with a yes-or-no vote on a lister's performance every three years. Appointed assessors would
8 be supervised and supported by the Town Manager, as with other posts in Richmond. Accountability
9 would be direct and immediate. Assessors would take their direction from a job description and receive
10 formal evaluations on their performance and professionalism at least on an annual basis, and informal
11 guidance whenever it is needed.

12
13 **Filled positions:** Assessors would be appointed as vacancies occur, and the Town would have the flexibility to
14 fill vacancies with either contractors or employees—whichever approach was more advantageous.

15
16 **Balanced workloads:** The Town Manager would have many options for establishing the division of labor
17 according to the long- and short-term needs of the town and the qualifications of candidates for the
18 position. Questions about that and other issues would be resolved much more expediently.

19
20 **Casting a wider net:** By appointing assessors Richmond could search both within and beyond its borders
21 for the most qualified and affordable candidates. All things being equal, we would encourage the Town
22 to hire locally. But we should also recognize that local knowledge only goes so far, and may also affect a
23 lister's objectivity. Banks routinely stake large sums and their reputations on the real estate valuations
24 of professional appraisers, irrespective of where they live.

25
26 **Professional qualifications:** In seeking candidates for assessor positions, the Town could make training,
27 experience, past performance and other qualifications as pre-requisites. The learning curve would be
28 dramatically shortened, with less involvement of the Town Manager and other employees. (When a
29 similar issue came up two years ago, Richmond voters changed our charter to allow for the appointment
30 of our Delinquent Tax Collector rather than have it remain an elected post that saw frequent turnover.)

31
32 **Policy vs. process:** The lister/assessor position is clearly one of policy implementation and thus best suited
33 for being carried out by personnel appointed to carry out State and Town policies and procedures.

34 **Budget Comparison: Elected Listers and Appointed Assessors**

35 The current (FY14) budget for the Richmond's Listers' Office is \$27,950, with \$16,000 allocated for
36 salaries, \$2,000 for contracts, \$4,350 for other expenses and \$5,600 for the five-year reappraisal
37 reserve. This reflects a move back to paid listers after several years when an unpaid volunteer handled
38 most of the duties (during this time a contractor continued to provide some services).

39
40 At the committee's request, NEMRC (the New England Municipal Resource Center), the firm that
41 Richmond currently contracts with for some limited assessor services, submitted an estimate for full
42 service in which NEMRC assessors would provide:

- 43 • Full assessment services, including permit and valuation services
- 44 • Annual inspections of one quarter of Richmond's properties (moving Richmond from a once-
45 every-five-years inspection cycle to what is known as a "quadrant inspection cycle")
- 46 • Calculations to allocate value to properties enrolled in the Current Use program.
- 47 • Resolution of equalization issues by working with the Vermont Tax Dept's Property Valuation and

- Review Division
- Representing the Town at grievance and BCA hearings
- On-site staffing of the Richmond assessor’s office for approximately 40 person-days/year.

This scenario envisions the utilization of full assessment services, including a quadrant inspection cycle to spread the inspection and updating of information on all parcels over a four-year period. New tables and values would be established in the fifth year. This would keep Richmond’s listing data current and protect the Town from being ordered by the State to complete a reappraisal (estimated at \$120,000).

NEMRC’s estimated annual fee for these full assessment services is \$25,000, with an additional \$5,000 every fifth year to implement reappraisal. Additionally, Richmond would need to provide a part-time (~8-12 hours/week depending on the season) administrative person to maintain an assessor’s office and perform the following functions:

- Record property transfers
- Track name and address changes
- Perform HS 122 downloads
- Perform Current Use downloads
- Notify property owners of pending inspections.

The estimated yearly cost for administrative assistance to an assessor’s office would be \$7,751. Table 1. below compares Richmond’s current (FY14) lister budget with estimated assessor and administrative assistance costs for the next fiscal year (FY15).

Table 1. Comparison of Lister & Assessor Costs for Richmond

	Listers FY14 Budgeted	Assessors FY15 Proposed
Salaries ¹	\$16,000	\$7,200
SS/Medicare ¹	\$1,200	\$551
Office Supplies Listing	\$850	\$250
Training/Education	\$400	\$0
Travel	\$400	\$0
Contract Services (NEMRC)	\$2,000	\$25,000
Tax Map Maintenance	\$1,500	\$1,500
Reappraisal Reserve ²	\$5,600	\$1,250
Totals	\$27,950	\$35,751
difference		+\$7,801

¹ Salary and SS/Medicare lines in the “Assessors” column covers administrative assistance at 12hrs/week, 50 weeks/year

² The reappraisal reserve line in the “Assessors” column reflects 5th-year reappraisal implementation

Attachments

- Timeline for Warnings & Hearings for a Municipal Charter Change 2013/2014
- 17 V.S.A. § 2651c as amended by H.406/Act 21 Act relating to town listers, assessors, and auditors
- NEMRC’s Assessor Services Scenarios
- Comparison with Neighboring Towns
- Governance Committee Charge

Timeline for Warnings & Hearings for a Municipal Charter Change Vote on 2014 Town Meeting Day

Town Meeting: March 4, 2014

For proposals made by the legislative body (Selectboard)...

- December 24th 2013 First day to warn the first public hearing on a vote to adopt, amend or repeal the charter at Town Meeting (70 days before Town Meeting) 17 VSA #2641(a), 2645(a)(3) & (6)
- January 3, 2014 Last day to warn of the first public hearing for a charter change.
- January 23, 2014 First day to warn for Town Meeting.
- January 23, 2014 Last day to file an official copy of the proposed charter amendments as a public record in the Town Clerk's office (at least 10 days before the first public hearing) §2645(a)(2)
- January 27, 2014 Last day that the Selectboard can amend *and* post notice of the amended charter change. § 2645(a)(4)
- January 27, 2014 Deadline for submission of final wording of ballot item
- February 2, 2014 Last day to warn a ballot item.
- February 2, 2014 Last day to hold the 1st of two public hearings on the proposed charter change (The first public hearing shall be held at least 30 days before the annual or special meeting.) § 2645(a)(3)
- March 3, 2014 Last day to hold the 2nd public hearing.
Note: This may not be addressed in statute for changes proposed by the SB. §2645(a)(5) states If the proposals to amend the charter **are made by petition**, the second public hearing shall be held no later than 10 days after the first public hearing. Statute appears to be silent on the date for a 2nd public meeting for proposals made by Selectboard.
- March 3, 2014 Regular Selectboard meeting.
- March 4, 2014 Town Meeting.

For proposals submitted by petition...

- January 23, 2014 Last day for receipt of any petitioned articles to be included on the Town Meeting ballot. Petitions must be signed by 5% of the checklist (~150 signatures).
- January 27, 2014 Last day for candidates to submit petitions for elected office.

Lack of Elected Lister; Appointment of Lister; Elimination of Office (17 V.S.A. § 2651c)

- (a) Notwithstanding any other provisions of law to the contrary and except as provided in subsection (b) of this section, in the event the board of listers of a municipality falls below a majority and the selectboard is unable to find a person or persons to appoint as a lister or listers under the provisions of 24 V.S.A. § 963, the selectboard may appoint an assessor to perform the duties of a lister as set forth in 32 V.S.A. chapter 121, subchapter 2 until the next annual meeting. The appointed person need not be a resident of the municipality and shall have the same powers and be subject to the same duties and penalties as a duly elected lister for the municipality.
- (b)(1) A town may vote by ballot at an annual meeting to eliminate the office of lister. If a town votes to eliminate the office of lister, the selectboard shall contract with or employ a professionally qualified assessor, who need not be a resident of the town. The assessor shall have the same powers, discharge the same duties, proceed in the discharge thereof in the same manner, and be subject to the same liabilities as are prescribed for listers or the board of listers under the provisions of Title 32
- (2) A vote to eliminate the office of lister shall remain in effect until rescinded by majority vote of the legal voters present and voting at an annual meeting warned for that purpose.
- (3) The term of office of any lister in office on the date a town votes to eliminate that office shall expire on the 45th day after the vote or on the date upon which the selectboard appoints an assessor under this subsection, whichever occurs first.
- (4) The authority to vote to eliminate the office of lister as provided in this subsection shall extend to all towns except those towns that have a charter that specifically provides for the election or appointment of the office of lister.

Sec. 5. EFFECTIVE DATE. This act shall take effect on July 1, 2013.



Scenario 1

- 1) Assessors provide data collection of permits and valuation services. Data entry is shared by Listers and Assessors dependent of time and type of property.
- 2) Assessors are available for consultation with Listers.
- 3) Listers provide office administrative functions:
 - a) Property Transfers
 - b) Name and Address changes
 - c) HS 122 downloads
 - d) Current Use downloads and calculations
 - e) Nearly all taxpayer communication provided by Listers
 - f) Grievance Hearings
 - g) BCA Hearings
 - h) State level hearings
 - i) Equalization meetings with PVR
- 4) Maximum 8 Person days per year by Assessors
- 5) Cost for Assessors \$5,000

Scenario 2:

- 1) Assessors provide data Collection of permits and valuation services. Data entry is shared by Listers and Assessors dependent of time and type of property.
- 2) Assessors are available for consultation with Listers.
- 3) Assessors assist/participate with grievance hearings and BCA hearings.
- 4) Most communication with taxpayers by Listers
- 5) Listers provide office administrative functions:
 - a. Property Transfers
 - b. Name and Address changes
 - c. HS 122 downloads
 - d. Current Use downloads and calculations
 - e. State level hearings or additional fees by assessors
- 6) Equalization meetings in partnership between Listers and Assessors with PVR
- 7) Maximum 15 Person days per year by Assessors
- 8) Cost for Assessors \$10,000

Scenario 3:

- 1) Full assessment services by assessors including permits and valuation services.
- 2) Assessors complete quadrant inspections each year.
- 3) Town provides administrative functions:
 - a. Property Transfers
 - b. Name and address Changes
 - c. HS 122 downloads
 - d. Current Use downloads
 - e. Mailings for inspection notifications
- 4) Assessors complete current use calculations
- 5) Assessors work with PVR on Equalization issues
- 6) Assessors complete grievance hearings and BCA hearings.
- 7) State level or court hearings provided at \$75 per hour.
- 8) Approximately 40 Person days per year by Assessors office.
- 9) Costs for Assessment Services \$25,000.
- 10) Fifth Year Reappraisal costs \$30,000.

Scenario 1 utilizes the current lister/consultant partnership in completing the duties of the listers office. NEMRC can provide lister support for CAMA and assessment issues.

Scenario 2 maintains a listers office, but has more support and assistance from the assessors, especially in terms of handling appeals.

Scenario 3 utilizes full assessment services and implements a quadrant inspection cycle. All parcels would be inspected over a 4 year period and new tables and values established in the fifth year. This way the towns listing data is always current and would never be under orders by the State to complete a reappraisal. If the assessment ratios become out of line then new values could be implemented with a thorough field review. The Town will need to provide a part-time administrative person to maintain an assessor's office. Estimates for the administrative assistant would be from 8 to 12 hours per week, depending on time of the year.

General Lister Office Information - Comparison with neighboring Towns

Information/Detail	Neighboring Towns for Comparison					
	Richmond	Huntington	Hinesburg	Charlotte	Underhill	Jericho
Grand List Valuation (\$)	457,494,519	not reported	~500,000,000	944,000,000	358,450,100	577,269,100
Number of parcels	1,661	894	~1,900	~1,710	1,348	2,113
CLA (%)	97.14	102.1	97.75	102.49	98.02/99.14	99.78
COD (%)	7.82	6.35	9.41	12.12	11.63	8.7
Date of last reappraisal	2008	2010	2006	2008	2005	2005
Lister Office Budget (\$)	27,950	not reported	45,570	66,360	~77,975	41,050
Payroll	16,000	not reported	not reported	28,000	39,000	37,000
Contractor services	3,500	not reported	19,500	33,600	24,000	2,000 (map)/3,000
Lister hourly rate (\$)	12	~11	15-22	14	not reported	15-26
Lister positions	3	3	3	3	3	3
Number of lister positions vacant	1	0	1	0	0	0
Elected (yes/no)	yes	yes	yes	yes	yes	no
Contractor	NEMRC	Vt. Appraisal Co.	NEMRC	NEMRC	Vt. Appraisal Co.	NEMRC
Contact person	Town Report	J. Sargent	M. Gardner	B. Tegatz	P. Shover	S. Costes

Compiled by: Angela Cote

Date Prepared: 8/13/2013

updated: 8/20/2013

Ad Hoc Committee for Governance

Town Meeting Day Motion

The Selectboard shall appoint a charter review committee and shall charge this committee with reviewing the charter and making recommendations to the Selectboard on amending the charter to make the positions of Lister appointed rather than elected in time to be on the next town meeting ballot.

Committee Scope

The committee shall examine role of the Richmond Listers' Office in the town charter based on its current form in Vermont statute and role of an elected lister as defined by Vermont statute.

Important Question

Should the Town of Richmond transition the position of Lister from an elected official to an appointed staff member?

Objective

The committee shall prepare and substantiate a recommendation answering the important question. If the committee shall recommend a transition to an appointed position they shall propose a new governance structure compliant with Vermont state statute.

Committee Structure

The committee shall elect its own chairperson during their first meeting. The committee shall also appoint a secretary to record and publish the proceedings of each meeting.

Five Voting Members

1. Facilitator/Chairperson
2. Community
3. Community
4. Community
5. Community
6. Selectboard - No vote
7. Town Manager - No Vote
8. Lister - No Vote

Recruitment

The Selectboard, with the Town Manager, shall solicit interest from willing residents and select committee members.

Timeline

All meetings of the committee shall be publically warned. They shall take place in the town offices unless the committee determines the need for additional space. The committee is to convene, at a minimum, once per month, between Monday and Friday, and not earlier than six-thirty in the evening. Additional planning sessions may be necessary.

May 8, 2013 - Organizational Meeting, 7pm, Town Hall

October 7, 2013 - Public Hearing

November 4, 2013 - Deadline to submit final recommendations to

January 4, 2013 - Last day for the Selectboard to warn public about a potential change to town charter.

March 4, 2014 - Town Meeting Day