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1	S.16
2	Introduced by Senator Bartlett of Lamoille District
3	Referred to Committee on
4	Date:
5	Subject: Taxation; education property tax; district reappraisal; district
6	common levels of appraisal
7	Statement of purpose: This bill proposes to create assessment districts, require
8	reappraisal of all towns in the assessment district every three years using a
9	common appraisal methodology, and mandate lister training, and to create a
10	districtwide common level of appraisal.
11 12	AN ACT RELATING TO REGIONAL COMMON LEVELS OF APPRAISAL
13	It is hereby enacted by the General Assembly of the State of Vermont:
14	Sec. 1. 32 V.S.A. § 3436(e) is added to read:
15	(e) Municipal assessors and listers shall maintain certification as required
16	by the director, and shall be reimbursed by the state at the rate set in section

1010 of this title per diem and for their allowable travel and meal expenses on

days of attendance at assessment education courses offered by the director.

1	$\mathbf{c}_{-2}$	22 17 C A	§ 4041a is amended to re	4
1	Sec. 2.	32 V.S.A.	Q 404 fa is amended to r	eau

§ 4041a. REAPPRAISAL

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- (b) If the director of the division of property valuation and review determines that a municipality's education grand list is at a common level of appraisal below 80 percent or has a coefficient of dispersion greater than 20, the municipality shall reappraise its education grand list properties. If the director orders a reappraisal, the director shall send the municipality written notice of the decision. The municipality shall be given 30 days to contest the finding under procedural rules adopted by the director, to develop a compliance plan, or both. If the director accepts a proposed compliance plan submitted by the municipality, the director shall not order commencement of the reappraisal until the municipality has had one year to carry out that plan. Each municipality within an assessment district shall reappraise its education grand list properties in the same year, every three years, using a common appraisal methodology determined by the director.
- (c) If a municipality fails to submit an acceptable plan or fails to carry out the plan, or fails to reappraise in the year of the assessment district reappraisal, pursuant to subsection (b) of this section, the state shall withhold the education, transportation and other funds from the municipality until the director certifies that the town has carried out that plan.

1	(d) The director shall adopt rules necessary for administration of this
2	section, and shall determine the assessment districts, based upon the regional
3	technical center districts, and notify each municipality of its assessment district
4	assignment.
5	Sec. 3. 32 V.S.A. § 5405 is amended to read:
6	§ 5405. DETERMINATION OF EQUALIZED EDUCATION PROPERTY
7	TAX GRAND LIST AND COEFFICIENT OF DISPERSION
8	(a) Annually, on or before April 1, the commissioner shall determine the
9	equalized education property tax grand list and coefficient of dispersion for
10	each municipality in the state. The commissioner shall also determine a
11	common level of appraisal for each assessment district in the state, and the
12	common level of appraisal for the assessment district shall be used as the
13	common level of appraisal for each municipality within that district for
14	purposes of the education property tax and income sensitivity program.
15	Assessment districts shall be those determined by the director under section
16	4041a of this title.
17	* * *
18	(d) Any determination of fair market value made by the commissioner
19	under this section shall be based upon such methods, as in the judgment of the
20	commissioner, and in view of the resources available for that purpose, shall be

appropriate to support that determination, but the calculation of a common

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1	level of appraisal for a municipality or an assessment district shall not include
2	data on vacant land and utility parcels. If the common level of appraisal is
3	calculated using the weighted mean of ratios, any outlier shall be carefully
4	reviewed and deleted if it will significantly affect the weighted mean,
5	particularly if the outlier is a high-value property.
6	* * *
7	Sec. 4. EFFECTIVE DATE
8	This act shall be effective for appraisals related to the grand list of April 1,
9	2010 and after.