

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 AN ACT RELATING TO REGIONAL COMMON LEVELS OF
12 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
17 1010 of this title per diem and for their allowable travel and meal expenses on
18 days of attendance at assessment education courses offered by the director.

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

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.

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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.