

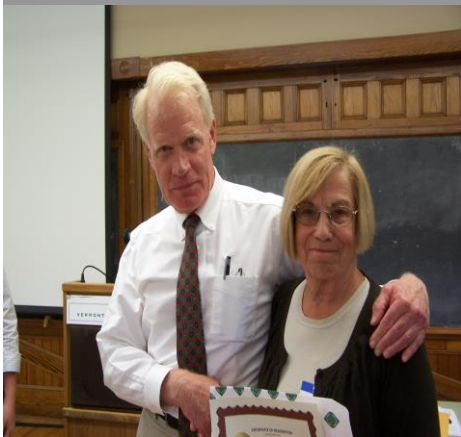
VALA NEWSLETTER

October 2013

Vol. 4 Issue 3

LISTERS AND THE COURTS

Gussie Graves from Fayston received her Professional Certificate from Bill Johnson PV&R at the Annual VALA Meeting!



Important message from VALA President John Fike Two Important Events for 2014

New Statute effective April 1st 2014 – Each town must place a value on all tax exempt properties.

(See statute language on page 4). Review your local exempt properties with your municipal officers to determine if your town needs to re-approve these properties at your 2014 Town Meeting. Usually the term is 10 years the first time the town votes to exempt and 5 years for renewals. Check your records!

Town's 2013 Equalization Study – Your study will arrive early January 2014. This study will provide the value of the Town's Equalized Education Grand List, CLA, and COD for the 2014 property tax year. Review the information carefully for accuracy and trends. Compare your 2012 Equalization Study with the new 2013 Study:

What is happening to your COD and CLA for each category?

- Are there category trends you can identify?
- Are CODs rising /falling?
- Are CLAs rising/ falling?
- Is there one individual category producing a problem?
- How will you address any identified problem?

Contact your District Advisor if you have questions about your Equalization Study Information.

There have been three recent Vermont Supreme Court Decisions that will have Lister Impact.

I have summarized them briefly below. Go online and Type in for your search-Vermont Supreme Court Decisions and it will take you directly to a list of decisions. You can read and/or print the decision.

League, McNeil and Morstrom v. Colchester, Marchelewicz v. Colchester, re: Colchester Lease Lands – This decision involved the fair market value of camps on leased land and using land that the camp sets on in determining value.

Vanderminden, A Family LTD Partnership v. Town of Wells – This decision involved a land parcel that was in a neighboring town. Briefly, the total fair market value of the parcel cannot exceed the value of the parts. Listers with parcels in their town and a neighboring town need to meet to discuss fair market value of the total parcel.

Gillian Franks v. Town of Essex – Rockingham Area Community Land Trust v. Town of Rockingham-This decision involved Fair Market Value for this type of property and comparable sales. There were different parts to the decision; one for Essex and one for Rockingham.

Take the time to read the decisions. We hope to have the impacted Listers provide a discussion on the decisions at a future VALA Bi-Monthly Meeting.

John Fike

President VALA

**BILL JOHNSON PV&R DIRECTOR WILL BE RETIRING THE
SPRING OF 2014 AND VALA WILL MISS HIM!**

**JIM KNAPP WILL REPLACE BILL AS DIRECTOR OF PV&R
(PHOTO BELOW)**





Michelle Wilson & Bill Johnson from PV&R present the first Vermont Property Appraiser Lister Certificates

**Vermont
Property Appraiser
Lister Certification Program**

The following individuals received their Vermont Property Appraiser (VPAI) Certificate at the Annual VALA Meeting on September 20th:

- Ed Clodfelter- NEMRC
- Linda Sherman – Town of West Dover
- Sally Archer – Town of Roxbury
- Ron Paquette – Town of Burke
- Al Coonradt – Town of Baltimore
- Janet Rothschild -
- Augusta Graves –Town of Fayston
- Charles Mason – Town of Pawlet
- Mary Jo Teetor –Town of Poultney

The following individual received their Vermont Property Appraiser (VPAI, VPAIL, VPAILI) Certificates:
Lisa Truchon – Town of Lincoln.

*The Vermont Association
of Listers and Assessors would like to
congratulate and recognize each recipient
for their outstanding achievement!*



VALA ANNUAL MEETING AT VERMONT TECHNICAL COLLEGE
SEPTEMBER 20, 2013

Good news VALA membership continues to grow!

VALA total memberships grew 32% for the 2013-2014 fiscal year with 83 towns and 216 individual members and 15 professional members.

We have 21 new towns who became VALA members this year!

Membership by County are as follows:

- Addison County - 4 towns
- Bennington County - 5 towns
- Caledonia County - 7 towns
- Chittenden County - 8 towns
- Essex County - 8 towns
- Grand Isle County- 3 towns
- Lamoille County - 2 towns
- Orange County - 7 towns
- Orleans County - 2 towns
- Rutland County - 8 towns
- Washington County - 5 towns
- Windham County - 12 towns
- Windsor County - 12 towns

It still is not too late to become a new VALA member, or renew your expired membership. A membership can be downloaded from the VALA web page. Follow the instructions to complete and send the application.

VALA memberships support your organization to provide Lister's legislation, education and communication services.

**If you are not yet a member of VALA,
this would be a good time to join!**



**VALA PRESIDENT JOHN FIKE
PRESENTING SUSAN FLETCHER WITH THE
2013 MICHAEL P. CYPRIAN AWARD!**

2013 MICHAEL P CYPRIAN AWARD Susan Fletcher

VALA established the Michael P. Cyprian, Lister of the Year Award in 1991 to honor Listers and Assessors who demonstrate fairness to all, dedication, helpfulness, worked to improve the listing process and pursued better education for the assessment community.

The award is named for Michael P Cyprian who was the 'Ultimate Lister'. He was active in his town, volunteering his expertise on many committees. He was well trained as a Lister and chose to become a professional appraiser. His integrity, his unquestioned fairness, and his ability to communicate with the townspeople, his sense of humor, and his high level of professionalism marked Michael's eleven years as a Lister. He was an active VALA member and offered much Lister training.

This year's winner became a Lister at the request of her Select Board in 1998. No new Lister was found and she continued as Lister. She continues in 2013 to enjoy her work as Lister.

Susan has spent countless hours upgrading the Listers' files and computerized the records. She was instrumental in building a town property map with layers for roads, zoning, ortho, and recently water and waste water lines. Grand List information is completed on time. Susan and the other Listers spend a great deal of time educating the public on the assessment process.

Susan and the other Listers believe there must be continuous education. They attend NEMRC and other education classes to stay up to date.

She works with the other town departments such as: Zoning Administrator, Highway, Water/Waste Water, Town Administrator and Town Clerk and Treasurer.

Susan has the knowledge to assist the Select Board in developing the Lister's Budget and provides grand list information for the town budget. She has also provided assistance to neighboring towns Listers.

In other words, Susan is the "Glue" that binds it all together in Richford.

**It is with great pleasure the members of VALA
present Susan Fletcher of Richford, Vermont with the
2013 Michael P. Cyprian Award!**

John Fike
VALA President

**MICHELLE WILSON
PRESENTS PROFESSIONAL
CERTIFICATE TO
ED CLODFELTER**



Quote of the Day: The difference between stupidity and genius is that genius has its limits.

[Albert Einstein](#)

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*FEATURED SPEAKER
FORESTER BEN VICERE (PHOTO ON LEFT)
PROVIDED AN INFORMATIONAL AND
ENTERTAINING PRESENTATION AT VALA'S
ANNUAL MEETING.
"THE OTHER SIDE OF CURRENT USE - THE
FORESTER".*

Continued from Page 1

Reminder to the listers/assessors and PVR District Advisors for the 2014 GL year there must be a listed value for all Exempt Properties. You can assess a value or get the insurance value from the property owner to use as the listed value. You will be required to state which type of value is being utilized.

Please read the statute below:

Sec. 29. 32 V.S.A. § 3802a is added to read:

§ 3802a. REQUIREMENT TO PROVIDE INSURANCE INFORMATION

Before April 1st of each year, owners of property exempt from taxation under subdivisions 3802(4)–(6), (9), and (12)–(15) and under subdivisions 5401(10)(D), (F), (G), and (J) of this title shall provide their local assessing officials with information regarding the insurance replacement cost of the exempt property or with a written explanation of why the property is not insured.

Sec. 30. 32 V.S.A. § 4152 is amended to read:

§ 4152. CONTENTS

(a) When completed, the grand list of a town shall be in such form as the director prescribes and shall contain such information as the director prescribes, including:

(6) For those parcels which are exempt, the insurance replacement value reported to the local assessing officials by the owner under section 3802a of this title, or what the full listed value of the property would be absent the exemption and the statutory authority for granting such exemption and, for properties exempt pursuant to a vote, the year in which the exemption became effective and the year in which the exemption ends.

(c) When the grand list of a town describes exempt property, the grand list shall identify if the value provided is the insurance replacement cost provided under section 3802a of this title or the full listed value under subdivision (a)(6) of this section.

Michelle Wilson

Operations Chief

Property Valuation and Review



**CHARLES MASON RECEIVES HIS
PROFESSIONAL RECOGNITION CERTIFICATE!**

NEWSLETTER EDITOR/COORDINATOR

Penny Allyn

Please email newsletter suggestions or comments to:

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