**VALA Board of Directors Meeting Minutes**

**Wednesday, January 12, 2022, at 9:30 a.m. via Zoom**

Meeting was called to order shortly after 9:30 and with a total of 54 attendees, the quorum was easily met. The only counties not represented by delegates were Essex (which has not had a county delegate for quite some time now) and Washington.

**No Secretary’s report available**. Stacey Bradley will have meeting minutes for the next meeting.

**Treasurer’s report** by Lisa Truchon: $ 2,200 was paid out for the website maintenance. This is an annual lump sum payment for this service. That will be deducted from the total ending balance that was reported in November. The balance in the bank is approximately $29,000.

**Committee Reports**

Legislative: Cheryl Tudhope had hoped to have someone from VLCT available to give an update but no made the meeting. Karen will try to send a weekly list of bills and current legislative work as the House and Senate begin the new session. Again, a call to anyone interested in being involved in this committee should reach out to Lisa. A question was raised regarding the video of Jill Remick testifying about the impact of COVID on sales. Jake Spaulding has a Power Point explaining this year’s equalization study and again COVID impacts. Links to the YouTube recording of Jill’s testimony and the Power Point will be posted on the VALA website.

Membership: In December the Executive Board met to discuss and decide what to do regarding the Education, Membership and Website Coordinator. It was decided to have Elizabeth Curan, who is the website manager and education coordinator to also be hired to manage the membership needs for VALA. This will streamline the processes, keep the info current, maintain better continuity, and bring an online payment option to the website. Lisa Wright put out a big thank you to Val Almosnino in appreciation of his many years of dedicated service on this committee and for helping to transition over to this new change. Membership renewals will start in March with a reminder that this change means a new address where the renewals will be sent.

Education: Elizabeth reported that there will be 5 courses offered this year, all remote. By offering remote classes instead of in-person means a significant savings in the cost to hold the classes which is why the 2 extra course offerings. The following courses will be offered in the fall: IAAO 101 and 171 (taught by Kara Endicott); 155, 300 and 452 (taught by David Cornell). The cost has not been determined yet but is expected to be posted on VALA’s website within the week.

Christie Wright reported on PVR education and training. Working on scheduling the regular roll out of classes and will be working with VALA and NEMRC education and trainings. All training is expected to be remote for the near future. In-person options will be revisited as the year unfolds depending on the pandemic status. Attorney Susan Monty is working with PVR to revamp the VPA standards, rules and recertification as well as the reappraisal rules. This is expected to be a complex process that will take a long time, so be patient and stay tuned for updates.

Treasurer/Finance: No updates to report at this time.

**PVR Update:** Director Jill Remick noted that in addition to the Annual Report which is a broad overview of the past year with general recommendations, PVR had been tasked with compiling and presenting 2 other reports. One is regarding the recommendations to support towns with the valuation of high end commercial and utility properties. The state has hired Brian Fogg LLC as a consultant for hydroelectric facilities and to do research for a model to value utilities. Jill asked for input and feedback on this report before its submission on Saturday which she noted was not end but rather the kickoff for the start of coming testimony on this subject.

The other report involved compiling a list of secondary residences in Vermont. It seems that this “ask” is a precursor to implementing a tax surcharge on non-primary residences which is one of the reasons PVR was reluctant to create this report. An attempt within the report, was made to explain and educate how the homestead versus nonhomestead as well as landlord certificates functioned and what impact this would have on Vermonters that owned multiple properties. No legislature regarding this issue appears to be currently in the works.

Jill put out a call for a lister or assessor that does not have land in the current use program to serve on the Governor’s Current Use Advisory Board. This seat is vacant currently. Anyone interested should go the Governor’s website and fill out an application for appointment consideration.

Christie Wright said that sales validation will begin in VTPIE starting on January 20th. There is the PVR Equalization Study and Sales Validation training tomorrow, Thursday, January 13th. VTPIE sales validation trainings by Axiomatic will begin, with a recording and the documentation available after the second or third of these sessions. A recording of a PVR in-house training which is a Power Point slide explaining equalization will be made available for sharing with town Select Boards. Also expect to see advice for inspections this year. Best advice for safest and best practices with regards to interior inspections. How listers and assessors can still get the work done that they are need to in as fair and equitable a way as possible with the challenges of the still ongoing pandemic. Ideas and recommendations as well as some dos and don’ts will be posted on PVR’s website. This triggered Lisa Wright to share her concern based on last her experience where there are 2 appeals going to the Board of Abatement as the property owners are claiming she gave other property owners preferential treatment and the benefit of the doubt when she was unable to do interior inspections last year. Carol Hammond asked the question: “If a property owner refused to allow listers or assessors entry for an interior inspection of the property, can they even grieve?” To which Christie affirmed that yes, owners can always grieve and do not have to allow listers or assessor access for interior inspections. It is only at the BCA level that “in normal years” require an interior inspection. In 2020, under Governor’s orders this was waved but the state is not currently under Governor’s orders for 2022.

**VLCT Update:** Unfortunately, neither Karen Horn nor Abigail Friedman was available to give an update or perspective from VLCT.

**NEMRC Update:** Chris Miele was present to remind everyone to send in their final 411 electronically to the state by January 15th (as this falls on a Saturday, the due date is Monday, January 17th). He recommended that everyone save a copy for themselves for reference later on. Simply choose option B to save a copy and suggested using the date it was sent to the state as the file name.

The NEMRC APEX 7 webinar is at the end of the month. Those that don’t have APEX 7 yet should contact NEMRC to install it and update their license.

There is a new CAMA software update available. This has the 2021 cost tables and will mostly be important for those that are finishing up a reappraisal this spring. So, for those towns, be sure to do the CAMA live update.

Chris stated that reappraisals are going well. They are gaining more and more interior access. He mentioned to remember to do back-ups and restore points.

A final mention was an experience he noted with a small town getting interested persons to run for the offices of lister. The stress was on the technology and training involved in the work which seemed to draw in a few younger candidates. Chris said that it might require some real “thinking outside the box” to figure out what will draw in younger people into the lister and assessor field. And that serious consideration must be given to paying higher wages if towns want to be competitive in today’s employment market.

**New Business:**

Resort Properties Committee: Linda Sherman is looking at starting a Resort Committee. Looking to recruit other like-minded individuals from towns with resorts or lake communities to give support and guidance on how to proceed in assessing these properties especially in the current market. Former sales patterns within neighborhoods are out the window leaving Linda trying to figure out how to do assessment work based on fair market values with fairness and equity without chasing sales. Lisa proposed to put out word about starting up an Equalization Study Committee as well as a Resort Properties Committee. Christie Wright responded to Linda as well as others cautioning about sales chasing; that it would “chip away” at equity and wouldn’t help with the CLA as the value used is the value at the time of the sale. The purpose of the CLA is to equalize these sales and if the tables are sound then while not perfect, it is doing the job it is intended to do. Only properties with changes or missing inventory should be adjusted following its sale. One tool to keep in mind is a statistical appraisal where a group of particular properties seems to be really out of line. Otherwise, it is important to remember that in addition to being charged with valuing properties at fair market value, is the charge of being fair and equitable; treating all properties in town the same viewing with the same lens used in the last reappraisal regardless of the jump in current market prices. Phyllis asked how some towns managed to have CLAs of right at 100%. Christie answered that the market has hit some communities much more and other hardly at all with no real pattern or rhyme or reason to it all. Lisa Truchon whose town is currently at 100% stated that they had a CLA of 107-110% for several years before this market surge; only the increase in the past year finally brought them down to 100. Christie also added that the timing of the last reappraisal of a town has some impact on where their CLA has landed; that there are many different factors at play behind the scenes that are affecting the towns current CLAs. Lisa Wright also reiterated what Lisa Truchon mentioned, that the timing of the surge in value is hitting the towns differently, some sooner and some later. Lisa Wright predicting that some towns will level out while some will bottom out but one thing for sure is that there will be more changes next year.

Next BOD meeting is in March.

With no further discussion or comments, Lisa Wright adjourned the meeting at just after 11:00.