

Good Morning- My name is Jenepher Burnell I am Brattleboro's Town Assessor. I have worked in my hometown of 1100 parcels as a Lister, a gore of 34 parcels and now Brattleboro of over 4000 parcels. My office staff is made up of a commercial appraiser with over 30 years experience in Vermont and our Assessor Technician has previous Lister experience in a smaller town and is also the chair of her hometown Selectboard. We have spent a lot of time discussing this since Jill's testimony February 1. We have put together some of our thoughts here.

What is working:

1. The State Education for Listers and Assessors along with VALA's contributions to host International Association of Assessing Officer courses and workshops.
2. States initiative for modernizing computerized systems.
3. States commitment of District Advisors.

What is not working:

1. Mandated mechanism is out of control. Reliance on the CLA to mandate Towns rather than periodic cyclic reappraisals. For Brattleboro there was a very long stable period were the CLA & COD were invoked less frequently allowing us to ignore reappraisals. Our last full inspection of properties was 2009,2010.
2. Reliance on CLA to equalize education and utility valuation cause Towns to struggle with what is essentially lost revenue until they are able to bring the CLA back up to 100%.
3. Most small towns can't afford full-time Listers or Assessors with a job that has become very technical. Many are losing the local contribution of Listers.
4. Business Personal Property and Inventory assessment can be an excellent source of municipal income for some towns, but too much paperwork for small offices. Towns could benefit from expertise resources.
5. Unclear state Statutes on exempt properties results in a large number of Town voted exemptions which places burden on tax payers. Exempt properties reducing the grand list.

Changes at the State Level:

Recommendations Regarding the Mandate:

- 1, Redefine reappraisal mandate rules. Some of the towns being mandated really need a reappraisal. Those who have started the process should continue.
2. Consider extending the sales study period to 5-7 years which should even the volatility of exaggerated market conditions.

Consider tying the mandate to a percentage of the State CLA instead of a fixed number. If a Town is 20% below ther State CLA, then it is not just the unusual market conditions causing the town's erratic sales study number.

Consolidate Appraisal duties at the County or School District Level.

Recommendations Regarding the Restructuring PVR, Local Assessment Offices and Reappraisals:

1. Move forward with caution. There should be a study with a committee made up of Lister, Assessors, Appraisers and State's Property Valuation and Review Department.
2. Keep some local control taking advantage of local knowledge and expertise
3. Provide more support to the local level
4. State wide CAMA software that is a cloud based, robust, secure with training available.
5. Clearly define all exempt properties (example: County properties & Housing Authorities. Eliminate Full Exemptions-all property owners should pay into the system. Reduce or eliminate the need for Town voted exemptions or codify PILOTS for all exempt properties.

6. Restructuring of state agencies and local departments could benefit from a change in responsibilities and providing adequate resources needed to implement.
7. Assist towns with unique commercial properties.
8. Implementing new tools for data collections, but still keep interior inspections.
9. Concerns with a state run reappraisal –
 - Scheduled reappraisal timing could actually hurt the town.
 - Town may not want the Appraiser chosen.
 - Appeals process should have local involvement
10. State could order statistical updates every 3-5 years with a town-wide every 7-10.
11. Some current issues during our RFP and reappraisal process:
 - a. Small pool of contractors to choose from.
 - b. Choosing a contractor comes with their CAMA software. Not able to have another software if they don't work with other vendors.
 - c. Timing- A completion date out 4 years
12. State could take over the sales study with an appeal process for towns.
13. Involve School District in the exemption decisions
 - many exempt organizations serve several Towns at once, but hosting Town loses tax revenue
14. Eliminate the CLA as a basis for reappraisal mandate.