



Aggregate CLA Legislative Study Committee of Act 132 of 2016 – Second Meeting
August 18, 2016 Room 10, Statehouse 2-4 p.m.
Via Conference Call: (Toll-free): 1 877 309 2070 Access Code: 464-788-181

Meeting Minutes

(prepared by Jill Remick)

Members:

Douglas Farnham, Director, Property Valuation and Review, Vermont Department of Taxes
Jon Mowry, Vermont School Boards Association representative
Tom Vickery, Vermont Assessors and Listers Association representative
Randy Viens, Vermont Assessors and Listers Association representative
Bill Shepeluk, Vermont League of Cities and Towns representative

Tax Department Staff: **Jake Feldman**, Research Statistician; **Jill Remick**, PVR Analyst; **Kirby Keeton**, Policy Analyst

Others: Maura Carroll, Vermont League of Cities and Towns; Brad James, Agency of Education; Nicole Mace, Vermont School Boards Association; Jeff Francis, Vermont Superintendents Association

Actions:

1. Reviewed Materials Created by Tom Vickery: Harwood Union Merged Supervisory District - Data Comparisons
2. Reviewed Materials Created by Jake Feldman: Aggregate CLA Scenarios example
3. Overall discussion over the merits, pros and cons, and what the committee needs to make an informed recommendation.

Discussion included what incentives or disincentives currently exist to value properties and the impact on neighboring CLAs; how to demonstrate on Tax Bills, for the taxpayer, how the CLA impacts their property valuation, not the tax rate. VALA supports district-wide reappraisals with a contracted assessor, as it is difficult for small town, local listers to do this work. One suggestion includes setting a timeline or terms of agreement for merged districts' reappraisal, or consider financial incentives like those in Act 46. Following Jake Feldman's presentation of the three possible scenarios theorized by the committee, it became clear that Scenario 3, "Treat all the towns in a merged district as a single unit for the purposes of the equalization study (the way the unorganized towns and gores of Essex county are treated now)", is the committee's first choice for consideration, but would require a point in time when all assessments are done simultaneously, and on the same software platform, for member districts to ensure parity.

For next meeting:

The Tax Department will reach out on behalf of the committee to the audience members and interested parties and legislative bill sponsors to see if they are able to come or comment at the September meeting.

Questions and Additional Data Requests

- *Tax will explore the timing currently of the CLA calculations and release to towns.*
- *Tax may ask NEMRC to estimate the cost of reappraisal if this is changed; may check what towns that have recently reappraised estimate as a per parcel cost.*
- *Jon Mowry will check with VSBA to survey other school boards about their observations and experiences.*
- *Tax may build on Tom Vickery's Harwood Union High School district information as a model.*
- *Tax will share what towns currently receive annual for their Reappraisal funds.*

Future meetings:

- Wednesday, September 21 from 2-4 p.m. at Vermont Statehouse, Room 10
- Wednesday, October 26 from 2-4 p.m. at Vermont Statehouse, Ethan Allen Room
- Wednesday, November 9 from 2-4 p.m. at Vermont Statehouse, Room 10
- Friday, December 9 from 2-4 p.m. at Vermont Statehouse, Room 10