

| Harwood Union Merged Supervisory District - Data Comparisons   |   |           |            |             |             |          |          |              |            |           |
|--|---|-----------|------------|-------------|-------------|----------|----------|--------------|------------|-----------|
|  |   | Lister's  | Cost       | Last        | Reappraisal |          |          | Equalized    | Town       | Town size |
| Town   | # Parcels   | Budget    | per parcel | Reappraisal | Fund        | 2014 CLA | 2014 COD | ED GL        | Population | SQ Miles  |
| Waterbury  | 2,183   | \$53,000  | \$24.27    | 2014        | \$42,000    | 99.52    | 4.72     | \$7,059,990  | 5,064      | 48.2      |
| Duxbury  | 696   | \$9,500   | \$13.65    | 2006*       | \$60,000    | 96.5     | 15.47    | \$1,597,640  | 1,337      | 42.9      |
| Moretown   | 883   | \$11,000  | \$12.45    | 2012        | \$44,600    | 103.71   | 11.48    | \$2,130,890  | 1,658      | 39.9      |
| Fayston  | 1,151   | \$20,000  | \$17.38    | 2010**      | \$100,000   | 104.65   | 12.09    | \$3,508,560  | 1,353      | 36.5      |
| Waitsfield   | 1,074   | \$22,100  | 20.58      | 2006        | \$61,000    | 107.4    | 13.82    | \$3,426,760  | 1,719      | 26.7      |
| Warren***  | 3,182   | 32,300    | 10.15      | 2008        | \$322,000   | 102.06   | 16.02    | \$6,879,360  | 1,705      | 39.9      |
| Totals   | 9,169   | \$147,900 | \$16.13    |             | \$629,600   |          |          | \$24,603,200 | 12,836     | 234.1     |
| * Duxbury did a reappraisal in 2015 & is now around 100% of FMV. Reappraisal cost at \$50/parcel - normal cost \$65/\$75/parcel.   |   |           |            |             |             |          |          |              |            |           |
| ** Fayston is doing a reappraisal for 2017.  |   |           |            |             |             |          |          |              |            |           |
| ***Warren property count includes approximately 1300 condominiums and quartershares, as well as 500+- Alpine Village parcels - some of the Warren reappraisal fund is being spent this year to redo Sugarbush ski area.  |   |           |            |             |             |          |          |              |            |           |
| Burlington   | 10,422  | \$295,000 | \$28.31    | 2006        | \$150,000   | 87.37    | 11.1     | \$40,337,910 | 42,284     | 10.3      |
|  | +299 PP accounts  |           |            |             |             |          |          |              |            |           |
| The six towns of the Harwood District are all on the Microsolve CAMA appraisal system with reappraisals ranging from 2006 to 2015 with one currently being done for 2017. It is interesting to note that the parcel count is similar to Burlington, but the size of the assessment district is more than 20 times the size of Burlington. Waterbury, Duxbury, Moretown and Waitsfield have hired out the assessment services to a contracted appraiser that assists the Board of Listers. All three towns still have elected listers who act mostly as policy and review advisors. Fayston and Warren have the traditional Listers who do all the maintenance of the GL each year. The Fayston Listers managed the 2010 reappraisal and are doing the 2017 reappraisal with limited contracted assistance. |   |           |            |             |             |          |          |              |            |           |
| It could be possible for the towns to merge into one assessment district as the money would be available to do a reappraisal of the entire assessment district. However, there would be obstacles for such a merger as follows:  |   |           |            |             |             |          |          |              |            |           |
|  | 1.) Currently there is no law which would allow for merged assessment district.                                 |           |            |             |             |          |          |              |            |           |
|  | 2.) The six towns should be allowed to vote the merger of an assessment district similar to the Act 46 mergers. |           |            |             |             |          |          |              |            |           |
|  | 3.) The logistics of doing such a large district would have to be carefully thought out:                        |           |            |             |             |          |          |              |            |           |
|  | a.) Contracted services with lister oversight or full time employees under Act 46 district payroll.             |           |            |             |             |          |          |              |            |           |
|  | b.) The size of the district and management of six different town offices (where would central office be).      |           |            |             |             |          |          |              |            |           |
|  | c.) Cost of the assessment district prorated between town and school district?                                  |           |            |             |             |          |          |              |            |           |
|  | d.) Wide range of property values (quality building grades & land grades) and types of properties.              |           |            |             |             |          |          |              |            |           |