

Elect Listers and/or Hire an Assessor: Options for Your Town

Under Vermont statute, property tax assessment assigns responsibility for the grand list to locally elected municipal listers. Beginning with Act 60 in 1997, the administrative duties of assessing officials have become much more complex and time-consuming.

Many municipalities have moved toward hiring professional assessors to administer their grand lists because of the challenge of finding registered voters in their towns able *and* willing to commit to the increasing

responsibilities of the job. This fact sheet provides examples of different assessing structures that are being used throughout the state.

Some things to consider in deciding which structure will work for your town include the following: your town budget, local interest/involvement in town government, real estate activity, town growth/building permits, Current Use enrollment numbers, etc.

Find more information on the job duties of listers and assessors and a list of PVR-approved assessors here:

What a Lister Does: Overview of Responsibilities

tax.vermont.gov/sites/tax/files/documents/FS-1149.pdf

List of Appraisers

tax.vermont.gov/municipal-officials/listers-and-assessors/appraiser-approvals-renewals

Checklist of Lister Office Duties

tax.vermont.gov/sites/tax/files/documents/FS-1271.pdf

ASSESSING OFFICE SCENARIOS

NOTE: Towns with charters need to follow charter directives, which may conflict with the information below.

1) Board of Listers Only. Listers should be engaged individuals who participate in PVR-sponsored courses and the Vermont Municipal Property Assessor Certification program. Under this scenario, three or five listers are voted in for three-year terms on a staggered cycle. The listers ideally have some prior education and experience regarding real estate, construction, and computer use. Diplomacy, ethics, and discretion are also important. Being a lister is a good opportunity to learn a vital profession at any stage of life. It is the perfect position for fair-minded individuals.

2) Active Lister Board with Contracted Assessor. In this scenario, the board of listers works regular hours doing administrative, state-mandated tasks (such as homestead filings, address changes, answering phone calls, and data entry). Assessors are hired to do valuation-related tasks, such as field work/data collection, Current Use values, valuation consulting, and reappraisal work.

3) Assessor/Essential Responsibilities Listers. In this scenario, listers typically don't do the routine day-to-day tasks. Instead, lister responsibilities might include hearing and deciding grievances, making exemption determinations, and collaborating with the assessor, with no regular office hours for the board. This scenario frequently includes hiring an assistant assessor (clerk) to do routine tasks, such as processing Homestead Declarations, phone duties, public requests, etc. This scenario may appeal to taxpayers because a local board of listers remains involved in the grand list process.

4) Assessor. This option requires that the town vote to eliminate listers and usually includes having an assistant assessor (or clerk) who does day-to-day tasks, such as processing homestead filings, providing public records, answering the phone, data input, and general office work.

Disclaimer: The information provided here is intended to be an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information presented here.

Iss. 03/2020 • Pub. FS-1270

When contracting with an assessor, it is of the highest importance you understand and agree to exactly which services your contractor will be providing. We have created a task list to ensure all tasks are being addressed and you and your new hire will have a clear scope of work assigned to the appropriate position. The “Self-Assessment Checklist of Lister Office Duties” is available at tax.vermont.gov/sites/tax/files/documents/FS-1271.pdf.

Pros and Cons of Each Option

<p>Board of Listers Only</p> <p>Pros</p> <ul style="list-style-type: none"> • Local knowledge • Statutorily independent elected board • Dedicated state support • Listers can seek professional assistance as needed <p>Cons</p> <ul style="list-style-type: none"> • Learning curve of the position • Often perceived as part-time with casual commitment • Can be difficult to retain a full board 	<p>Active Lister Board with Contracted Assessor</p> <p>Pros</p> <ul style="list-style-type: none"> • Local knowledge with professional consultation • Statutorily independent elected board • Listers participate in professional development • Assessing and grand list consistency <p>Cons</p> <ul style="list-style-type: none"> • Assessor often has limited availability • Assessor’s business model may conflict with town expectations
<p>Assessor/Essential Responsibilities Listers</p> <p>Pros</p> <ul style="list-style-type: none"> • Local knowledge coupled with profession valuation • Stability – assessor not subject to election cycles • Statutorily independent elected board • Assessor reports to listers • Listers typically remain responsible for grand list, grievance and exemption determinations <p>Cons</p> <ul style="list-style-type: none"> • Assessor’s business model may conflict with town expectations • Assessor often has limited availability 	<p>Assessor*</p> <p>Pros</p> <ul style="list-style-type: none"> • Professional/experienced • Brings knowledge of state requirements and laws • Stability – assessor not subject to election cycles • Assessor clerk often hired for administrative work <p>Cons</p> <ul style="list-style-type: none"> • May have limited availability • May lack local knowledge • May be perceived as an outsider • As an employee, does not have the autonomy of an elected official <p><i>*Town-wide vote required</i></p>

RELEVANT STATUTES

Appraisals (hiring assistance)	32 V.S.A. § 4041	Elimination of elected office	17 V.S.A. § 2651c
Appointment	17 V.S.A. § 2651c	Grievance hearing, public notice of	32 V.S.A. §§ 4115, 4116
Compensation	24 V.S.A. §§ 932, 933	Grievances	32 V.S.A. § 4221
Duties	32 V.S.A. § 3431 et seq	Incompatible offices	17 V.S.A. § 2647
Election	17 V.S.A. §§ 2646 (5), 2649	Penalties for failure to perform duties	32 V.S.A. §§ 3464, 4182
Election of more than 3 listers	17 V.S.A. § 2650	Vacancies, filling	24 V.S.A. § 961 st seq