

Aggregate CLA: Scenarios 3 – Washington West Impact

At our August 18th meeting the Tax Department was asked to determine the impact of treating all the towns in the Washington West District (Harwood Union HS) as a single town to arrive at an aggregate CLA for the district. This approach is what we were calling “Scenario 3” at that meeting and is the way the unorganized town and gores of Essex County are currently treated in the Equalization Study. It seemed like this scenario was favored over the other two at our last meeting. Washington West is not expected to be operational until FY18 (when they will have a single per-pupil spending number) but we can still run a “what-if” scenario and see the impact on their FY17 CLAs.

Unified School District	Town Property Value (Millions)	Town CLA	District CLA	Approximate \$250k Home Impact		Town COD	District COD	Year of Last Reappraisal
		Actual FY17	Scenario 3					
Washington West								
Duxbury	160	100.77	100.11	\$ 20		3.48	11.16	2015
Fayston	368	105.27	100.11	\$ 190		11.47	11.16	2010
Moretown	222	103.33	100.11	\$ 120		14.90	11.16	2012
Waitsfield	368	103.47	100.11	\$ 130		13.52	11.16	2006
Warren	698	100.33	100.11	\$ 10		16.25	11.16	2008
Waterbury	712	99.52	100.11	\$ (20)		5.54	11.16	2014

The District CLA of 100.11 would be favorable for Waterbury but would be unfavorable for the other towns. The district COD of 11.16, which measures parity in valuation across a taxing jurisdiction, is close to the average of the six towns’ CODs. A COD over 20 requires a town to reappraise under existing statute.