

Meeting Minutes are in Draft Form until Approved by the Board

KIRBY SELECTBOARD'S MEETING

AUGUST 14, 2017

The Selectboard met at the Kirby Town Clerk's Office on August 14, 2017. The meeting was called to order by Chairperson Rebecca Hill-Larsen at 7:01 p.m.

Those present were: Selectpersons Rebecca Hill-Larsen, Steven Baker and David Chase
Vermont Department of Taxes - Property Valuation and Review, District Advisor Doug Lay
Lister Robert Van Vliet
Kirby Resident William Eaton
Assistant Town Clerk Marla Waring
Secretary/Clerk Wanda Grant

There were no additions to the agenda.

The Board and Mr. Lay discussed the letter from the Vermont Department of Taxes ordering the Town to do a reappraisal due to the Town's COD (coefficient of dispersion) being over 20%. Mr. Lay stated that it was too late for the Town to appeal the COD as the appeal period for this had ended in January, 2017. He stated that the only appeal that would be accepted for a Reappraisal Order is a clear error as stated below:

Reg. §1.4041a-5 Contesting an Order to Reappraise

A municipality may, within 30 days of the date of an order to reappraise, appeal the order. Such appeal must be based upon a claim that the finding supporting the order to reappraise contains clear error.

Examples of clear error include: reversing a numerator and denominator in the calculation of a regressivity index; transposing digits in a sequence of numbers; and equalizing the use value of current use property or the stabilized value of property subject to a qualified stabilization agreement in the determination of the equalized education property tax grand list of a municipality. Examples of clear error do not include: inclusion or exclusion of specific property sales in the determination of the equalized education property tax grand list of a municipality or a decision to combine two or more categories of property in determining a measure of central tendency for such categories.

He went on to explain the sales study – sales gathered by State in July, reviewed by Listers to determine if “arms length transaction”, results calculated by State and letter sent to Town in December. All information is publicly available on State's website.

Discuss followed on the cost for a reappraisal. Mr. Lay estimated that it would cost the Town \$85.00 to \$100.00 per parcel or around \$40,000.00. He pointed out that the State sends monies to the towns every year - \$8.50 per parcel. Town Clerk/Treasurer Wanda Grant stated that this money has been put in a fund for reappraisal and at the present the amount available is around \$23,000.00. It was noted that the Town has 3 years to complete the reappraisal and will continue to receive funds for this during those 3 years so the Town should have most of the funds needed.

Mr. Lay stated that he will provide the Town with a list of approved appraisers. He strongly suggested that the Town use an outside firm to do the work. He is also willing to help with the process of hiring a firm by providing sample Requests for Proposals. He will email both to the Town tomorrow.

Mr. Lay then handed out a paper explaining what a reappraisal and the four types of reappraisals – complete, rolling, statistical, and partial. He stated that the Town should do a complete reappraisal in order to correct the COD. This will give the Town a good base and correct the inequities of some paying more than their fair share of taxes and some not enough.

The Board asked that if after the reappraisal should the COD be at 0%. Mr. Lay stated that it will probably not be at 0% but is okay to be as high as 12% in a small town like Kirby.

It was noted that even if properties values increase because of the reappraisal the tax rate will go down.

Lister Robert Van Vliet stated that he is concerned about having an outside firm doing the reappraisal and leaving the Listers to defend it at grievance hearings. Mr. Lay stated that the firm will be involved with the grievance hearings in order to defend and explain their assessments.

The Board asked what they should do next. Mr. Lay stated that the Board should send out Requests for Proposals and complete Form RA-308 and return it to the State.

David Chase made the motion to adjourn. Seconded by Steven Baker. So voted.

The meeting was adjourned at 8:03 pm.

Respectfully submitted,

Wanda L. Grant, Secretary