

What a Lister Does: Overview of Responsibilities

Division of Property Valuation and Review Vermont Department of Taxes

Informational Handout

**133 State Street
Montpelier, VT 05633-1401
tax.vermont.gov**



INTRODUCTION

Years ago, a lister's job was seasonal and part-time. Listers spent a few days, weeks or months out of the year collecting data on new and improved properties to produce and defend a grand list.

Since then, ongoing legislation and taxation complexities have brought about many changes in Vermont. The lister's job has grown markedly. Today's role of lister includes daily tasks, extensive knowledge and training, and many more hours than ever before.

One of the most important responsibilities of a lister is to become educated in listing practices and real estate knowledge. This requires annual training and attendance at as many classes as possible. Becoming certified as a Vermont Property Assessor (via Property Valuation & Review (PVR)/Vermont Department of Taxes) is highly recommended to establish professionalism and commitment to the position.

MANY OF THE TASKS LISTERS ACCOMPLISH

Real Estate Market

A solid knowledge of the real estate market is crucial to the accuracy of the state's Equalization Study, which impacts the town's CLA (Common Level of Appraisal), education liability and tax rates. It also ultimately affects the town's reappraisal status.

- ◆ Constant and vigilant knowledge of the real estate market for the town and surrounding areas. Unique properties require more extensive market research.
- ◆ Tracking of market influences and fluctuations within the town
- ◆ Knowledge & investigation of property sales; analysis and study of the data (market analysis of land schedules, neighborhoods, time adjustment trends, cost multiplier schedules, etc.) for determining fair market value
- ◆ Research and selection of appropriate comparable sales for use in defending listed values in the grievance process

Annual Completion of Grand List

Grand List tasks include, but are not limited to, the following:

- ◆ Review **tax exempt properties** for accuracy and proper coding. This review requires a firm understanding of the statutes pertaining to full and partial exemptions. Assist owners with exemption applications and determine eligibility. Report any issues or concerns to the state and comply with state requirements for listing of exemptions. This may require, in some cases, extensive deed and statute research and working with an attorney.

- ◆ Create and maintain **office systems** (filing, auditing, and data systems). Depending on the size of the town this can require a lot of time.
- ◆ Processing **property transfers**, doing research, reading deeds, making changes. This may require, in some cases, extensive deed research and time to make changes to any or all properties according to statute.
- ◆ Complete and accurate coding of **property categories**
- ◆ Complete and accurate listing and assessing of all **properties**. This requires knowledge in grand list software system, cost (CAMA) system, sketching program and ability to collect data knowledgeably to return a value that represents FMV of the property.
- ◆ **Existing properties** (recording, researching, updating changes)
- ◆ **New construction** (recording, researching, collecting and assessing all changes in the property by permits and/or lack of permits and property transfer returns within the town). Inspections, data collection, measuring, grading, sketching, analyzing, calculating, data entry, valuing. Includes knowledge of assessment procedures and computer grand list and appraisal systems.
- ◆ **Defending assessed values** established for any property located within the town. (Answering taxpayer questions, recognizing problems, and knowing each level of appeal: lister grievance, board of civil authority, state hearing officer, and court hearings.) Includes selection and representation of comparable properties to defend the fair market value of the assessed property.
- ◆ Calculating, assigning and defending all **Homestead and Housesite values** for each property located within the town. (Includes data collection, data entry, taxpayer questions and problems, knowledge of ACT 68 definitions and implementation, knowledge of computer appraisal system, knowledge of grand list appraisal system and weekly downloads and verification of HS-122 filings.)
- ◆ Updating property **tax maps** to reflect changes in acreage, ownership and recording of surveys (this may include extensive time and research to ensure accuracy).
- ◆ **Deed research** as needed to provide accuracy regarding properties being transferred, surveyed or divided to ensure that all information pertaining to the rights and ownership of the property is accurately recorded and assessed.
- ◆ **Current Use**—allocation of all property value enrolled and excluded from the Current Use program, including knowledge of the program, knowledge of the effects on taxation and of changes within the program. This also includes calculation of value and defense of values calculated for penalty purposes (land use change tax,) and requires knowledge of value and legislation that applies to this calculation. This

process involves work in multiple software systems and exchange of information that may require extensive time.

- ◆ **Utilities**—assessment of utility property within town. This requires knowledge and continuing education in the changes and valuation process involved in assessing utility properties. Notification and defense of all assessed utility property values. Solar projects and cellular tower research and assessment as required.
- ◆ **Personal Property**—assessment and allocation of business personal property located within the town. This task includes request for information on a yearly basis, analysis and assessment of information received, as well as assessment, notification and defense of all personal property values.
- ◆ Timely and accurate **Submission** of Abstract Grand List, Final Grand List, 411s and other reports and filings as mandated by legislation
- ◆ **Special Properties**—assessment of special properties with legislative requirements such as solar, cable, subsidized housing, covenant-restricted housing, etc. This requires knowledge of value and taking time to keep up on any changes to legislative requirements.

Office Hours and Public Accessibility

Listers' records must be available during posted hours for public review and access. This scheduling should also include listers' availability to the public to answer questions. Public access time may be in addition to the time needed in the office for the listers to complete the numerous tasks mentioned above.

Listers may choose to work on their own or, with approval of the town selectboard (for release of the funds), may employ assistance as necessary. This assistance may be in the form of a professional appraiser/assessor who is contracted to complete some or all of the work, a data entry person who does the daily recordings and filings with a professional appraiser being responsible for value updates only, or some other combination.

Equalization Study

- ◆ Tracking and vetting of all recorded sales to defend and represent each one's validity to Property Valuation & Review for use in or elimination from the annual Equalization Study
 - ◆ Document the justification for excluding targeted sales from the study (send verification letters, make calls, obtain evidence).
 - ◆ Discuss sales annually with the District Advisor for your town.
 - ◆ Provide PVR with numerous reports, answers to questions, and fixes to issues.
 - ◆ Review Equalization Study results: monitor the town's ratios and their implications.
 - ◆ Study trends and be ready to implement a reappraisal when necessary. (When a reappraisal is necessary, listers have the additional time burden of multiple tasks, including re-inspecting all properties in town or assisting contracted help. Reappraisals generally occur every 5-10 years.)
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SUMMARY

The role of lister involves a wide range of knowledge, abilities, and skills. It can be challenging, frustrating, rewarding, detailed, and difficult. The responsibilities involved should not be taken lightly and listers should be allocated enough time, resources, and compensation to produce effective results for the town and taxpayers.