

***All three town listers have resigned and the selectboard would like to hire a town assessor to take over the listers' duties. If the board hires an assessor, does the town still need a board of listers?***

Yes. First, the law generally requires that whenever a vacancy occurs in an elected office, the selectboard must advertise the vacancy within 10 days of its creation, and appoint someone to fill the vacancy until the next election. 24 V.S.A. §§ 961, 963. Such action is especially important when a vacancy occurs in the board of listers, since the listers and only the listers are empowered to undertake certain property tax related duties. Duties that by law are committed to the care of a specific town officer cannot be delegated by the selectboard to another town officer or employee. 24 V.S.A. § 872. For example, it is the listers' responsibility to:

- conduct real and personal property appraisals
- appraise personal property; distribute and inspect completion of all inventory forms. 32 V.S.A. § 4001 et seq.
- prepare, certify, lodge and amend the abstract and grand list. 32 V.S.A. § 4111 et seq.
- make corrections to the abstract and grand list. 32 V.S.A. §§ 4151, 4261
- send out tax appraisal notices. 32 V.S.A. §§ 4087, 4111
- schedule, conduct hearings and make determinations on property tax grievances. 32 V.S.A. § 4221

Fortunately, however, the Legislature recognized that, for many towns, it is difficult to entice one – let alone three – technically qualified residents to run for the demanding job of town lister! Thus, the law gives the board of listers the authority to hire, with the approval of the selectboard or voters, a professional tax assessor to *help* them with the more technical aspects of their statutory duties if they think it's necessary. 32 V.S.A. § 4041. Of the municipalities that responded to this question in the VLCT 1999-2000 *Vermont Municipal Salary and Benefits Survey*, approximately 16 employ professional tax assessors to assist the board of listers. According to the sample job descriptions we have collected, town assessors are hired to perform a variety of technical and administrative duties, such as:

- Assist with the inspection of properties and develop fair market values for the various types of properties (residential, commercial, industrial, agricultural, personal).
- Develop strategies and recommendations for the board of listers pertaining to the periodic revaluation of all properties within the town.
- Organize and maintain tax records as well as develop proper and efficient office procedures.
- Prepare tax and land use value maps.
- Prepare impact statements on tax stabilization and other contracts.
- Annually complete a proposed Grand List for review and approval by the board of listers.
- Assist listers in effectively communicating appraisal information to property owners and the general public.
- Conduct various administrative duties such as change of appraisal notices and notices of hearing results to taxpayers.

- Develop written technical analyses supporting property valuations, and provide assistance to the listers during grievance period and in the defense and justification of values before the Board of Civil Authority, the State and/or the Superior Court.
- Conduct special projects at the request of the selectboard, town manager or listers.

Even with all of this available technical assistance, however, please bear in mind that under Vermont law, it is the board of listers who remain responsible for these tasks and any decisions made (unless your municipal charter provides otherwise). For example, it is *the board* that approves and certifies the final grand list; it is *the board* that takes evidence at a tax appeal hearing and ultimately makes the final decision in a grievance appeal. Unless and until the Legislature empowers the voters to eliminate the board of listers (as it did with the town auditor 17 V.S.A. § 2651b), a town must have a board of listers.

If you have questions regarding this matter, feel free to contact the VLCT Municipal Law Center, 800/649-7915, or the Vermont Tax Department, Division of Property Valuation and Review, 802/828-5860.

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