

How should municipalities spend the money they receive from the state Tax Department for assistance in developing the state's equalized grand list?

Section 5405 of Title 32 describes the process the tax commissioner must follow in developing the state's equalized grand list. Section 5405(f) recognizes the increased workload placed on municipalities in order to assist the tax commissioner with developing the equalized grand list. In return for this assistance, Section 5405(f) requires the commissioner to pay each municipality a fee of \$1 per parcel for services provided to the commissioner in connection with his or her duties under this section.

Presumably, the town's listers perform much of this work; however the selectboard must decide how to use the \$1 per parcel fee, and propose a use to the voters. 17 V.S.A. § 2664. Whether the listers should be compensated via the \$1 per parcel fee, via another compensation scheme, or a combination of the two, is a question that may be put to the voters, or may be decided by the selectboard if the voters do not act. 24 V.S.A. §§ 932, 933.

- Dominic Cloud, Manager, VLCT Municipal Assistance Center

VLCT News, April 2005