



PLYMOUTH

VERMONT

Plymouth Town Office
68 TOWN OFFICE RD
Plymouth, VT 05056

Report of the Town Lister to Plymouth Taxpayers and Selectboard Members. Selectboard Meeting, February 3, 2025

Introduction

This past year has been notably eventful for the Listers' Office. Following the severe flooding in the summer of 2023 and winter of 2024, the town received a significant number of tax abatement applications for affected properties. Many homeowners undertook extensive repairs, leading to an increase in zoning applications. Once these building projects were completed, the corresponding property cards on file were updated. Maintaining these records with the highest level of accuracy remains the assessor's top priority.

Work Experience and Education

I have worked in the public sector for over **30 years**, both in the **United States and abroad**. My background encompasses extensive experience in **public education, technical support, web development, and graphic design**. My formal education includes a **Master's Degree in Applied Mathematics and Computer Science**.

Taking on the **Assessor role in Plymouth** has required significant learning and training, a challenge I have embraced with dedication. I firmly believe that when one accepts a role, it is their responsibility to perform it diligently and continue to grow professionally. To stay current with regulations, I regularly participate in **workshops and training** provided by the **Division of Property Valuation and Review**.

Last year, I was awarded the **Vermont Property Valuation Assessor Level I certification** by the **Vermont Tax Department, Division of Property Valuation and Review**. I will continue to progress with the certification program and take the required coursework offered by the **International Association of Assessing Officers (IAAO) and PVR**.

Geographic Information System (GIS) Updates

Our interactive Geographic Information System (GIS) was last updated three years ago, and an update was long overdue. Last month, I completed a thorough overhaul, and it now reflects the latest changes related to land, such as subdivisions, mergers and ownership transfers. The most recent property cards have been uploaded and linked to their corresponding parcels. These updates should be performed annually to ensure the data remains accurate. In collaboration with CAI Technical Support, I am continuing to work on GIS data quality assurance for the public. If you notice any discrepancies, please contact the Town Office. The GIS, along with property cards and tax maps, is accessible online at www.plymouthvt.org or directly at www.axisgis.com/PlymouthVT/

Grand List and Grievances

The Grand List 2024 was lodged in June, and a few grievance hearings were held. Errors identified during these hearings were promptly corrected, with additional mitigation efforts continuing through December. Those mitigation efforts included discovering and correcting discrepancies from previous years and certifying the records in the Computer-Assisted Mass Appraisal (CAMA) system. The latest mitigated errors included overcharging landowners for two years in a row.

Currently, we maintain **1,109 properties** valued at a total listed value of **\$253,284,069**. The Grand List was filed with the town clerk and is available to the public. Maintaining accurate property valuation records and lodging the Grand List are critical responsibilities outlined in the State Statutes under **Title 32: Taxation and Finance**.

Collaboration with the State

The Listers' Office operates under the supervision of the **Division of Property Valuation and Review (State Department of Taxes)**. We verify all **Homestead and Current Use applications**, as well as property sales in town, for the State's Equalization Studies.

Current Use Program

The **Current Use program**, also known as **Land Use**, allows landowners to enroll their property if it is used for agricultural, forest, or conservation purposes. Enrolled land is

assessed based on its agricultural or forest use value rather than market value, resulting in lower tax rates for the landowner. In exchange, the land is preserved from development.

The Town receives an annual reimbursement from the State through the **Hold Harmless payment** to offset potential revenue loss from these assessments. Currently, **56 landowners** in Plymouth participate in the program, benefiting both the community and the environment. I conducted all Homestead and Current Use application verifications for the tax year 2024, identifying and addressing many discrepancies. For assistance with the Current Use program, please contact me at the Assessor's Office.

Equalization Studies and Reappraisal

The Division of Property Valuation and Review conducts **annual Equalization Studies** to calculate two key metrics:

- 1. Current Level of Assessment (CLA)**
- 2. Coefficient of Dispersion (COD)**

The **COD** measures the fairness of property tax distribution within the town, and by statute, it must not exceed **20%**. If this threshold is surpassed, a **townwide reappraisal** is mandated.

Due to the **COD exceeding 20% in 2022**, a **reappraisal** was mandated and is scheduled to begin in **spring 2025**, with the results first appearing in the **Grand List for 2027**. Additionally, the **CLA dropped by more than 15%** last year, leading to a significant increase in our educational property tax. In **2024**, our **COD was 30.23%**, and our **CLA was 62.25%**. I verified the majority of property sales in town over the past year for the State's Equalization Studies.

Legislative Changes

To address widespread assessment issues, the **Vermont Legislature passed Act 183**. Beginning in **2025**, CLAs will no longer be applied directly to each town's **education property tax rates**. Instead, every town's CLA will be adjusted using a **single statewide factor** before determining the final education tax rate.

For **2024**, Plymouth's CLA is **48.80%**, which, after the statewide adjustment, becomes **67.44%**. The final educational tax rate will depend on the **School District Per Pupil**

Spending from the Mountain Views Supervisory Union District. This year's Equalization Studies report, released in **December 2024**, is available for public review. Please contact me at the Assessor's Office if you wish to access the report.

Recommendations for Office Improvement

I have observed areas where improvements are needed within the **Listers' Office**. Property valuation requires knowledge, a strong work ethic, transparency, professionalism, and effective communication. Unfortunately, I have encountered challenges due to a lack of these qualities in the current office environment.

The office culture has, at times, been marked by **unprofessional behavior**, which undermines trust and efficiency. Specific concerns include a lack of thorough record-keeping, limited collaboration, and a workplace environment that does not always prioritize respect and equity. This has also led to numerous errors in the Grand List, some of which have persisted for years.

Professionalism and fairness are fundamental in property assessment work. Any actions that introduce bias, hinder transparency, or prevent equitable service delivery must be addressed. Comments or behaviors that undermine the principles of inclusivity, such as derogatory remarks regarding background or language, are particularly concerning. Given the diverse makeup of our community, ensuring an impartial and respectful work environment should be a top priority.

These concerns have been reported to the **Division of Property Valuation and Review**, which recommended contacting the **Vermont Human Rights Commissioner**.

It is my belief that transitioning from an **elected Lister model** to a **hired part-time or full-time Assessor** could provide Plymouth with a more **consistent and professional** approach to property valuation. Many towns in Vermont have already made this transition, and I advocate for this change to benefit our community.

I remain dedicated to my role and to ensuring that all property assessments are conducted with **fairness and accuracy**, ultimately serving the best interests of **Plymouth residents**.

Respectfully submitted,
Natalya Bochkov
Town Lister
Town of Plymouth, Vermont