

CHAPTER 21. LISTER

Roles and Responsibilities

The lister plays an important role in town government. He or she is charged with determining the value of the real and personal property in the town on which the selectboard will set a tax rate necessary to raise the money to pay for town services, the maintenance of town highways, and the schools.

Each town must have one lister for a term of three years whom is elected by ballot, unless the town voted to eliminate the town lister and contract with or employ a professional qualified assessor. 17 V.S.A. §§ 2646(5), 2651c. At annual or special town meetings, a town may vote to elect two additional listers for terms of one year each. 17 V.S.A. § 2650(a).

A lister may not also be a member of the selectboard. 17 V.S.A. § 2647(a)(2). The selectboard sets the listers' compensation unless it is set by the electorate. 24 V.S.A. § 933.

The lister is directed to appraise all taxable property in the town at 100 percent of the fair market value. 32 V.S.A. § 3431. The estimated fair market value is the price that the property will bring in the open market when offered for sale and purchased by another, taking into consideration all the elements of the availability of the property, its use both potential and prospective, any functional deficiencies, and all other elements, such as age and condition, which combine to give property a market value. 32 V.S.A. § 3481(1).

Agricultural and forest properties that are part of the use value program must be appraised at their use value in accordance with 32 V.S.A. Chapter 124, subchapter 1.

The lister must set all real and personal property in the grand list at one percent of its listed value on April 1 of the year of its appraisal. 32 V.S.A. § 3482.

The lister must provide an annual abstract of the grand list to the town clerk. 32 V.S.A. § 4181.

The lister holds grievance hearings for those taxpayers who wish to contest their appraisals. 32 V.S.A. § 4221. Decisions of the listers may be appealed to the board of civil authority, and the listers may appear before the board to defend the appraisals in question. 32 V.S.A. § 4404.

The lister sits as part of the board of tax abatement to determine whether a taxpayer may have his or her taxes abated. 24 V.S.A. § 1533. If a board of listers feels that they need assistance to complete an appraisal then they may, with the approval of the selectboard or by vote of the town, employ such assistance. 32 V.S.A. § 4041. The director of the Division of Property Valuation and Review approves contract appraisers. 32 V.S.A. § 4052(a).

For more information about the lister's roles and responsibilities, please consult the *Vermont Listers Handbook* (2008) available from the Vermont Department of Taxes online at <http://www.state.vt.us/tax/pdf.word.excel/pvr/listerhandbk.pdf>.