

Lister Meeting
11/7/23@ 9:30 a.m.
Town of Isle La Motte School/Town Office

Those in Attendance: Mary Labrecque, Louise Koss, Debbie Spaulding

1. Meeting called to order at 9:42 a.m. by Mary Labrecque.
2. Additions: No
3. Minutes: Debbie motion to approve minutes of 10/20/23, seconded by Louise, all in favor
4. Policies, Louise moved to approve all revisions as discussed at our last meeting, seconded by Deb all in favor outside of CG3. We discussed using a % but do not feel this is possible so we modified CG3 to plainly state that downward adjustments must be made due to being in a campground. Debbie made the motion to accept the revisions to CG3, seconded Louise, all in favor.
5. RFP: A change was made to Project Purpose added VTPIE as we are unsure of what the state will be using. Will also modify the Town Project as well to add in VTPIE. Motion to approve this amendment made by Debbie, seconded by Louise all in favor. This will be done and sent to the selectboard for their next meeting.
6. Deb made a motion to adjourn at 9:54 seconded by Louise all in favor.

Respectfully Submitted
Deborah Spaulding

Mary Labrecque – Chair

Deborah Spaulding

Louise DeFreitas Koss

added to the approved lot.

Valuations may be subject to particularities of individual parcels.

AP10: Doublewide Depreciation: Doublewides are depreciated according to the Reappraisal Introduction and Guideline (Not the Mobile Home Depreciation Guidelines)

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AP11: Categorization of Doublewides: Doublewides will be categorized as a mobile home if on a slab or posts, and as a low-cost stick build home is on a basement.

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AP12: Depreciation Guidelines: The Isle La Motte Board of Listers has approved and adopted the “Reappraisal Introduction and Guidelines” and “Isle La Motte Mobil Home depreciation and quality guidelines” as provided by Vermont Appraisal Company (pp 10, 11 and 16) and are hereby attached.

CG1: Stick Built: All Stick build camps located in the campgrounds are to be entered in Microsolve as “Single Home and then be granted Economic Depreciation of up to 35% to adjust for restrictions of access to the property as well as limitations of construction (no foundations, insulation, etc.) and in control services (land, water, septic, electricity). Quality to be adjusted (1-6) in Quality Field and Functional Depreciation applied if warranted.

CG2: Mobile Homes, Travel Trailers & Motor Homes: All these properties will be as stated in the NADA Guide (book or website) for the year of the reappraisal as well as for the make, model, and years the property with subjective adjustments for the mean valuation for quality. Entered in Microsolve to achieve these values, “Physical equating to the true age of the property and the Functional percentage entered to adjust to the said NADA Calculation.

CG3: Associated Additions, Rooms/Decks/Porches: Adjustments must be made to account for the reduction in market value of these properties associated with, though not attached to motor homes/trailers (including restricted use) and construction (no foundation, no footings, only 3 walls, etc.)

- a. Rooms: Entered as additions in outbuilding and will be entered using actual age for physical depreciation and by adjusting quality and % good to be compensated for superior or inferior materials.
- b. Decks: Entered as outbuilding porches. Adjust for physical age. Quality basis and % good to be adjusted subjectively for superior/inferior materials.
- c. Porches, Florida Rooms etc.: Covered, screened, knee walls will be entered using actual age for physical depreciation and by adjusting quality and % good to be compensate for superior or Inferior materials.

CG4: Removal of Trailers/Campers: Trailers/Campers removed after 01 April, but before Abstract Grand List is finalized will be deleted from the grand List.

buildings: or permanently attached to what is thus permanent, as by means of cement, plaster, nail, bolts, screws.”(<http://the law dictionary.org/fixture/>)

Sheds or outbuildings of 100sq.ft. or less shall be considered temporary structures and therefore not taxable property.

AP5: Landscaping: Landscaping shall only be considered as an increase or separate valuation of property if there is: 1) An obvious financial investment required. 2) An aesthetic improvement to the site directly related to this landscaping (i.e. rock walls, stone, or brick patios, raised planting beds). And 3) Can be shown that it is not temporary and is more than care and maintenance of the land.

Valuations may be subject to particularities of individual parcels.

AP6: Contiguous Property: Any parcels of land that share a common boundary line (If across a roadway this common boundary line must be evident by extending in a straight line the end of boundaries of each parcel the centerline of the roadway). All contiguous property shall be taxed as a single parcel. However, individual deeded property or properties located in different developments/neighborhoods may be assessed individually and valuations totaled under the single taxed parcel.

Valuations may be subject to particularities of individual parcels.

AP7: House Site Lake Frontage: If a property is 2 acres or less with waterfront, and the owner qualifies for a homestead adjustment, the house site will include all waterfront. If more than 2 acres, a maximum of 200 ft. of waterfront will be added to the house site.

Valuations may be subject to particularities of individual parcels.

AP8: Large Basement Adjustment: Adjustments for large basements over 1200 square feet will be made.

Valuations may be subject to particularities of individual parcels.

AP9: Subdivided Property: A property that may be subdivided due to a recorded State Waste Water Approval or has recorded deeds or surveys showing that the “Highest and Best Use” would be potential development of said property shall be valued reflecting such potential. The “Notes” on the cost sheet will explain the potential development. A + 25% grade will be applied to the approved lot. If there is no Waste Water Approval permits +10% grade will be

Isle La Motte Lister's Property Valuation Policies

Proposed 09 March 2018

AP1: Parcel ID Numbers: All parcel ID numbers are to be modified as of the 2017/2018 tax year to be the same as the last five digits of the Property SPAN Number as provided by the Vt. Dept. of Taxes. When a new property is to be loaded, the parcel ID to be created is "XXXXX", then after SPAN is assigned, the parcel ID is to be changed to the SPAN Number. Campground properties shall have the 911 Address as Campground Location (i.e.: Lakehurst, Sunset Rock, etc)

All properties shall be maintained under their 911 property address.

AP2: Lake Access: Deeded "Access", "Right of Way", or "Right of Use" (ROW) to the lake will be valued within the lake land schedule as developed and applied throughout the Town. The ROW value will be prorated by the number of properties (always a minimum of 2 - the subject and benefitted property) and allocated equally to each property unless ROW is exclusive, whereby valuation for subject property shall be no more than 25%. The "Notes" on the cost sheets will explain the valuation of these Lake Access values. The deeded property owners will then receive a valuation reduction based upon the valuation of the ROW allocated to other property owners - their lake frontage total will remain the same as stipulated in their deed and/or survey description

Valuations may be subject to particularities of individual parcels.

AP3: Lake Frontage : All Lake Frontage shall be valued and listed separate from all lot land schedules on all cost sheets, with a separate and distinct schedule per linear foot of lake frontage with the standard being 100 feet: these values may be added to the homestead values if they are part of the house site portion of the property up to a maximum of 200 linear feet of lake frontage. Average overall frontage grade will be calculated for total frontage, then value of 200 ft house site with appropriate grade calculated and the difference between 200 ft. and the total is calculated.

Valuations may be subject to particularities of individual parcels.

AP4: Personal Property: Personal Property shall never be included in the valuation of a property unless it qualifies under the definition of an affixed chattel per Black's Law Dictionary "Chattels which, by being physically annexed or affixed to real estate, become apart of and accessory to the freehold , and the property of the owner of the land...the thing is deemed to be affixed to land when it is attached to it by roots, as in the case of trees, vines, or shrubs; or imbedded in it, as in the case of walls; or permanently resting upon it, as in the case of

Town of Isle La Motte
P.O. Box 250
Isle La Motte m Vt. 05463
1-802-928-3434
townofislelamotte@gmail.com

To Whom It May Concern,

RFP for a Reappraisal of the Town of Isle La Motte for the 2025 Grand List

The Town of Isle La Motte is soliciting bids for a complete Town wide reappraisal to begin by February 1, 2024, and a proposed completion of no later than May 1, 2025. The new abstract grand list shall be lodged on or before June 4, 2025. This will allow for public hearings, Lister grievance and BCA hearings. If there are appeals to the State Appraiser or Supreme Court, those grievances will not be included in the June 4, 2025, deadline.

The last Town wide reappraisal was completed in 2018. The reappraisal shall include all real and land properties excepting the units located in the three campgrounds, these will be done by the Listers. Please see the attached copy of Page 1 of the 411 Grand List value summaries.

Isle La Motte is located in Grand Isle County. The main highway system through Isle La Motte is Rte. 129. The population of Isle La Motte is 489. Isle La Motte is a small island measuring 2 miles by 7 miles. It has a total of 882 parcels, 864 of which are taxable. The Grand List value is \$1,303,159.78. The CLA is 75,48% and the COD is 23.37% as of June 2023.

Please contact the Isle La Motte Listers for the RFP proposal. If you have any questions, please email the listers @ ilmlister@gmail.com. You may also call 1-802-928-3434 with questions or concerns. Please allow 24 hours for any responses to emails or phone calls.

Your completed bid must be in a sealed envelope addressed to the Chair of the Isle La Motte Select Board, P.O. Box 250, Isle La Motte, Vt. 05463. Your bid must be in the hands of the Isle La Motte Town Clerk no later than 3:00 p.m. December 20, 2023. Bids will be opened that night December 20, 2023, at the 6:00 p.m. Select Board Meeting.

Sincerely,
Isle La Motte Select Board

Mary-Catherine Graziano,

Cary Sandvig

Description of Proposal

The Town of Isle La Motte is requesting bids for a complete reappraisal from a qualified, licensed reappraisal contractors to work with the Isle La Motte Listers to complete a town wide reappraisal that will become part of the grant list for Isle La Motte as of April 1, 2025, that will be lodged in the abstract Grand List on or before June 4, 2025.

Project Purpose & Objectives

The objective of this reappraisal is to generate accurate, defensible estimates of the fair market value for every parcel in Isle La Motte, Vt. As of April 1, 2025. In addition, the estimates shall be integrated into the NEMRC/ VTPIE Microsolve Cama system so that future construction, subdivisions, and changes to existing properties may be valued using the same formulas.

Town Profile

The Town of Isle La Motte is located in Grand Isle County, just south of Alburgh Vt. And is 16.7 square miles in size and has 489 residents, The taxable properties in Isle La Motte are 864, non- taxable is 18. (Please see attached 411 for breakdown). The last full reappraisal was completed in 2018.

We are and will currently using NEMRC Microsolve (CAMA) in tandem with the NEMRC grand list module and continuing using the most current version of the Apex sketching program, VTPIE may be started per State requirements. Tax Maps are current and will be available for the successful bidder. As up to date sales study can be provided.

Submission Requirements

The proposal shall include the following:

- **Scope of Services**
- **Professional qualifications and names of the principals of the firm.**
- **The qualifications of the project manager and key staff assigned to the project.**
- **Description of quality control and testing of results.**
- **The cost proposal.**
- **Schedule of work by task.**
- **Documentation of Insurance Coverage.**
- **List of municipal reappraisals currently underway or completed within the last three years, including client contacts and references.**
- **Perform a complete reappraisal consistent with PVR requirements for a complete/full reappraisal.**
- **Verify and correct the Isle La motte current parcel information, including interior inspections using current lister cards and verify each entry by visually reviewing all**

parcels by on site visit. Performing new measurements, new sketches when needed due to corrections or sketches were not available. New photos are required for each, and the size shall be at least 8 x 10. Photos of each property front and rear, and all outbuildings if possible.

- Insert all current data in the NEMRC, Microsolve database.
- Create and implement new models in the CAMA for cost, depreciation, sales comparison, MRA income and any other applicable valuation methods.
- The appraiser shall analyze 3 years of sales and verify the sales and make corrections as needed for all types of real property in Isle La Motte.
- Develop new land schedules that consider neighborhood, land size, grade of property. When in doubt, deeds should be used for further updates. Highest and best use must be considered and all current Act 68 laws as well. Lake frontage will continue to be assessed by front footage.
- All site improvements shall be reviewed for each parcel. Separate deeded lots and multiple dwellings on lot shall be noted.
- Measure all physical improvements and list interior and exterior construction details. Quality of construction, age, effective age, and condition shall be noted for each parcel. Areas above or below the first floor shall be measured.
- Work with Listers to create the official notification to every taxpayers showing the new values. The Town of Isle La Motte will be responsible for the costs and the mailing of the booklet.
- The appraiser will be responsible to defend adjusted or new values at grievance hearing, public meeting, BCA hearing, State Board of Appraiser and Supreme Court if necessary.
- Produce manuals clearly explaining the valuation methods and the data and the process that was used to create the new values. The new values must be in compliance with all applicable state statutes and laws, as well as follow all property policies adopted in 2018 by the Listers (see attached).
- In summation, the selected appraiser's responsibilities will include a thorough analysis of local real estate market conditions and review the existing CAMA data leading to the development and implementation of estimating the fair market value of all market taxable property in Isle La Motte.
- We expect at least 3 attempts for entry into each dwelling for accurate assessments. The Listers will assist with appointments for entry when needed. A notice of a visit will always be left in the door or taped to the door so that the taxpayer knows that we need to meet with them for the new appraisal. ALWAYS DATE THE NOTICE.
- The final product will be the 2025 change of Assessment notices, updates to the CAMA software being provided herein that affect the new land schedules, updated costs, income and market models and the successful completion of appeals.
- The documentation produced for this project shall include a new land valuation manual that includes neighborhood description and mapped current boundaries, land schedules, descriptions of adjustments, a copy of the sales file and adjustments made to create the project, copies of any other manuals, tables or reference materials developed or used during this project.

- All materials related to this project shall become the property of Isle La Motte, Vt. 05463. All data collection sheets, schedules, photos, Apex sketches or hand drawn, et al produced in the update will become the property of Isle La Motte, Vt. 05463. Black boxes are to be additionally distributed to PVR and NEMRC for safe keeping.

Lister Involvement

- The Isle La Motte Board of Listers will take an active role in assisting in the selection process for the successful bidder.
- The Isle La Motte Board of Listers will work with the successful bidder when feasible, and ride with the data collectors.
- The appraiser will meet with the Listers from the onset for input as to neighborhoods, areas of growth, new subdivisions. As mentioned previously, Listers will accompany the appraiser when feasible on inspections.

Your completed bid must be in a sealed envelope addressed to the Chair of the Isle La Motte Select Board, P.O. Box 250, Isle La Motte, Vt. 05463. Your bid must be in the hands of the Isle La Motte Town Clerk no later than 3:00 p.m. December 20, 2023. Bids will be opened December 20, 2023, by the Isle La Motte Select Board. The Isle La Motte Select Board reserves the right to accept or reject any or all bids. Please submit complete proposals in a sealed envelope marked "2025 Isle La Motte Reappraisal" and address to:

**Town of Isle La Motte
Isle La Motte Select Board
P.O. Box 250
Isle La Motte, Vt. 05463**

Any proposal that was received, the results of the bids will be mailed to the bidder requesting that information. This must be requested within 48 hours of the bid opening. Any questions please call 1-802-928-3434 or email ilmlisters@gmail.com