

## LISTER

### *Roles and Responsibilities*

**The lister plays an important role in town government since it is this official who 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 three listers, one of whom is elected each year for staggered three-year terms. 17 V.S.A. § 2646(5). 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. The selectboard sets the lister's compensation unless it is set by the electorate. 24 V.S.A. § 933.
  - Listers are 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. See 32 V.S.A. § 3481.
  - 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 24, subchapter 1.
  - Listers 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.
  - Listers must provide an annual abstract of the grand list to the town clerk for forwarding to the Vermont Department of Taxes' Division of Property Valuation and Review. 32 V.S.A. § 4181. Timely filing is necessary for the receipt of state highway and education aid. 32 V.S.A. § 4185.
  - Listers hold 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 questions. 32 V.S.A. § 4404.
  - The listers sit 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.
- ☛ **For more information about the lister's roles and responsibilities, please consult the *Vermont Lister's Handbook* or the *Act 60 Municipal Officers' Handbook*, both available from the Vermont Department of Taxes, 109 State Street, Montpelier, VT 05609-1401 (802-828-5860).**