

Chemin Neuf 8  
Chamoson  
Valais  
1955

***Roy R Dalle Vedove***

Email: [roy.dalle.vedove@hrvhealth.ch](mailto:roy.dalle.vedove@hrvhealth.ch)  
Cell: +41 79 87 27 875

04.12.2025

Attention: **Mr Reynald Blanchud**

President Chamoson Commune

Chemin Neuf 9

Chamoson

1955

Dear Mr Blanchud

**Chamoson Finances - budget 2026**

After reviewing the budget summary, as promised in my letter of 24.11.2025, attached please find my comments relating to the 2026 budget.

Can I ask that these comments are attached to the budget pack that is presented to the attendees at the budget presentation, and so that can refer to it when the committee provide their response to the issues that are raised in the document.

It might be helpful to alert the attendees to the document so that they can familiarise themselves with the content before the committee makes their response.

I look forward to seeing you on 10 December.

Roy

## Comments on Chamoson 2026 budget

Chamoson is a beautiful location, basking in the sun all year round, and surrounded by vineyards. Unfortunately, Chamoson's taxes and financial position do not reflect this beauty.

As stated in the budget summary, one of the primary objectives is to reduce Chamoson's overwhelming debt level. But it this must happen while also reducing the tax levels that are higher than those of the surrounding areas.

Adam Smith published the Wealth of Nations 250 years ago. There, he set out the four principles for taxation:

PRINCIPLE	DESCRIPTION
Proportionality	Taxes should be levied in proportion to the revenue individuals enjoy under state protection.
Transparency	Tax systems should be clear and stable, avoiding sudden changes that confuse taxpayers.
Convenience	Taxes should be collected at a time and in a manner that is convenient for taxpayers.
Efficiency	Taxation should minimize waste and administrative costs, ensuring that the burden is not excessive.

The recent waste water tax fails on the first two principles, and may fail on the fourth. I have written to the commune twice requesting a proper explanation. The first response suggested that the increase was the result of consolidation with the drinking water charges. The second response attempted to lay the blame on the voters who had approved the tax increase. These responses do not reflect the democratic processes that Switzerland upholds.

There is circumstantial evidence to suggest that there are errors in the apportionment of this tax, and we need to verify the accuracy with a forensic audit.

The percentage changes for the 2026 budget are set out in comparison to the 2025 budget. The figures provide no reflection accurate the 2025 budget figures are relative to the actuals for 2025, and it is therefore preferable to compare the 2026 budget to actual figures for 2024, even though these are already a year old.

When making this comparison, there are 23 expense categories that are budgeted in excess of SFr20,000 where the increase is in more than 10%.

There are a number of figures where the increase is explained as being the result of a change in the allocation. It is generally accepted accounting practice to restate the previous figures in accordance with the new allocation methodology allowing decision makers to determine whether there are changes that require investigation. Without this, the voters are being asked to approve this budget with incomplete information.

## Comments on Chamoson 2026 budget

There is one figure that stands out when compared to the 2024 actuals: Salaries reflect a 16.3% increase over the 2024 figure. If we are striving for efficiency and lowering costs, this figure should be going down, not up.

We should look towards automating as many processes as possible if we are to achieve the multiple objectives of reducing debt, lowering taxes, and improving the services to the commune.

A budget should reflect the commune's ambitions set out in the strategic plan. As a commune, under the guidance of our elected leadership, we would be well served to produce a strategy that gives guidance to future budgets.

In summary, we need to have:

1. A detailed explanation of why the waste water tax was introduced and how it was calculated;
2. Data supporting the calculation so that we are able to verify the accuracy of the amounts charged;
3. Restatement of the previous 2024 actual and 2025 budget figures to reflect the changes in allocations;
4. A response as to the strategies being adopted to lower expenditure, particularly salaries;
5. The steps that are being taken to develop a strategic plan for the commune.