

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for October

Vermont League of Cities and Towns' Town Fair

Date & Time: Wednesday, October 02, 2019 - Thursday, October 03, 2019 8:00am to 4:30pm
Location: Killington Grand Hotel, 228 E Mountain Rd, Killington 05751
Event information may be found at: <https://www.vlct.org/event/town-fair>

Current Use and Your Property Tax Bill

An easy to understand explanation of how Current Use impacts property taxes has been developed and is available at [Property Tax Bill & Current Use](#)
This explanation is also available to download and print at [Current Use Tax Bill handout](#)

Fact Sheet Explains Enrolling Leased Land, Farm Buildings in Current Use

The Current Use Program recently issued a fact sheet, "Current Use: Enrolling Leased Land, Farm Buildings," to explain the requirements when a lease is used to enroll farm buildings or fewer than 25 acres of agricultural land. The fact sheet covers such topics as the definition of a "valid lease" and what it must include, the definition of a "farmer," and what is needed from the lessee. The fact sheet is available at <https://tax.vermont.gov/sites/tax/files/documents/FS-1220.pdf>.

Building PILOT Payment to Cities and Towns

The Building PILOT (Payment in Lieu of Taxes) payment will be issued on or about October 31, 2019. This FY20 payment will be based on the value of state-owned property in your municipality as of April 1, 2018. FY20 payment estimates were provided on 7/18/2019 – see link below.

[Payment in Lieu of Taxes](#)

Website updates

The Tax Section Contact Information page has recently been updated. This page provides telephone numbers and email links by division – handy to bookmark for topic specific questions.

[Vermont Department of Taxes Help & Resources](#)

Also recently updated is the information found on the Technical Bulletins link, [Vermont Department of Taxes Tax Law and Guidance](#) page.

News You Can Use

Parcel Mapping Project

The VCGI parcel mapping project will be concluding at the end of this calendar year; in the very near future all Vermont municipalities will have had their parcel data digitized, “standardized,” and joined with their grand list. This means every Vermont municipality will have parcel mapping, all available online at <https://vcgi.vermont.gov/parcels>

A maintenance plan is in place for updating this data on a regular basis. You may visit the [Parcel program FAQs](#) as well as speak with your town’s parcel mappers to learn more about how you can assist with keeping your town’s data fresh.

Going forward, some great ‘winter project’, housekeeping items would be to:

- Make sure ALL your exempt parcels are identified and listed in your Grand List and have been assigned a span number
- Clearly define your inactive parcels and their relationship with their associated active parcel in your grand list
- Following up on any acreage discrepancies with your mappers and in your grand list
- Verify your property category codes are correctly entered in your Grand List

Yes, property codes, which are critical to your Equalization Study, are important here as well. For a review, or to learn more about proper coding, please click on the following link:

[Property Category Codes](#)

Please reach out to your District Advisor if you have any questions.

NEMRC Updates

Keeping your NEMRC modules up to date is critical. When logging into your main NEMRC screen, good practice is to look to the right side of the menu to see if the NEMRC Live Update is green – if so, that indicates a new version is available. Click on the tab and update. Having the latest version is crucial before any exchange, either downloading or uploading, between the tax department and you and your system.

[NEMRC Live Update Instructions](#)

Homestead Downloads

Please continue downloading your Declarations into your 2019 As Billed Grand List on a regular basis, paying attention to business/rental percentages as well as business use of outbuildings. Allocation changes in the homestead or housesite value are to be noticed (a Change of Appraisal to be sent to the taxpayer with grievance date and time). And, while changes after your Grand list is lodged are not considered cause for SelectBoard Errors and Omissions [32 VSA 4111\(g\)](#), they do need to be certified and attached to the lodged GL. A link to form PVR-4261, used for Errors and Omissions for housesite classifications, is provided below.

[Form HS-122 Download Instructions Fact Sheet](#)
<http://www.nemrc.com/support/grandList/>

[PVR-4261 - Homestead / Housesite Classification Change](#)
[PVR-4261-E - Errors & Omissions Certificate](#)

Homestead Filing Penalties

Did you know that municipalities are the governing body that has the option to charge or waive late file homestead penalties? Towns that charge penalties also may abate these penalties if the basis is “hardship”. VLCT provides abatement guidance at [VLCT Abatement of Homestead Penalty 32 VSA 5410 Education Property Tax](#)

Property Tax Adjustments & Tax Bills

Timely info From the Vermont Department of Taxes’ website [Treasurer and Clerk FAQs](#)

- What happens if the property sells after April 1? Will the tax bill still have the credit? Won't that complicate proration of taxes?

When homestead property is transferred, the property tax adjustment amount is allocated to the seller. The parties to the real estate transaction may agree otherwise. 32 V.S.A. § 6063(b).

- Is information about property tax adjustments and net payment amounts public information or should it be treated as confidential, not to be disclosed to the general public?

This information is confidential and should not be disclosed to the general public. You cannot provide a copy of a tax bill which contains a property tax adjustment credit amount (state payment) to anyone other than the taxpayer and those people identified below. This means that while property tax bills sent to property owners will show that amount of tax due that is from the owner (i.e., net including all adjustment), bills and information given to others will show only the gross (pre-adjustments) amount of tax except that municipal officers and the commissioner may provide the information to the following persons:

1. *An escrow agent, the owner of the property to which the adjustment applies, a municipality auditor, or a person hired by the municipality to serve as auditor;*
2. *A lawyer, including a paralegal or assistant of the lawyer, an employee or agent of a financial institution as that term is defined in 8 V.S.A. § 11101, an employee or agent of a credit union as that term is defined in 8 V.S.A. § 11101, a realtor, or certified public accountant as that term is defined in 26 V.S.A. § 13(12) who represents that he or she has a need for the information as it pertains to a real estate transaction or to a client or customer relationship; and*
3. *Any other person as long as the taxpayer has filed a written consent to such disclosure with the municipality*

Current Use

Annual Certification of Agricultural Land and Farm Buildings

Owners of agricultural land and/or farm buildings enrolled in the Current Use Program must certify annually that their agricultural land and farm buildings meet the requirements for enrollment and continue to be eligible for the program per 32 V.S.A. § 3755 (f). The Current Use Program mailed a partially completed Agricultural Certification form on Sept. 20, 2019, to landowners required to certify. Additional information about the certification is available online at <https://tax.vermont.gov/property-owners/current-use/certification> .

✓ **Submitting the certification online by November 1**

Landowners must submit the form by November 1 for the agricultural land and buildings to remain eligible for enrollment. They now have the option to review, sign, and submit the form online. Instructions for doing this are contained in the mailing and are available on the website.

Submitting forms online will provide landowners with immediate notification that their forms have been received.

✓ **Submitting the certification using a paper form by November 1**

While Vermont Department of Taxes prefers landowners submit their certifications online, they may mail or deliver the paper forms in person to the Department. Landowners should mail forms to the Current Use Program, Vermont Department of Taxes, PO Box 1499, Montpelier, VT 05601-1499. Forms may be delivered to the Department's customer service window on the first floor of 133 State St., Montpelier.

- ✓ If landowners are not sure whether they are required to submit an agricultural certification, they may use the "FIND MY SPAN NOW" feature on the website shown above. The "SPAN" is printed on the property tax bill.

If you have questions about the certification, please refer to the website above or call the Current Use Program at (802) 828-5860 ext. 2.

All Parcels Certified

Please continue your current use downloads and exchanges into your 2019 As Billed Grand List until all parcels are in sync and certified. When complete, you will be noticed your Current Use file is 100% Certified.

Education

State Sponsored Education

To help in preparing your budget, the [State Sponsored Education](#) web page lists the trainings and courses PVR sponsors at no charge to current Vermont municipal assessment officials. Exact dates and times of these courses will be available in late winter.

Vermont Property Assessor Certification Program

The mission of the Vermont Property Assessor Certification Program (VPACP) is to encourage, promote, and provide educational opportunity and advancement for listers and assessors throughout the state. VPACP creates four levels of achievement (VPA I, VPA II, VPA III and VPMA). Each level has prerequisites and requirements, including levels of work experience and training.

For more information, please see the [VPACP handbook](#)

Fillable online application: [VT Property Assessor Certification Program Application](#)

Grant Funding/ Reimbursement for Travel

If you are independently taking courses related to assessment, please know that certain expenses related to training for municipal listers and assessors that are not PVR sponsored but are related to assessment **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to our sponsored trainings. Applications for grants **must be preapproved prior to attending the training**. To apply, follow the Course Funding link below. If you need assistance with this process, please contact (802) 828-6887.

[About the Program](#)
[Course Funding](#)

Upcoming Education Opportunities

VALA

Workshop 452 – Fundamentals of Assessment Ratio Studies

Date: Wednesday – Friday October 23 -25

- Hampton Inn & Suites, 4519 Main Street, Manchester Center

[VALA Training](#)

Help Desk & DA numbers

PVR GENERAL HELP LINE

(802) 828-5860

IT HELP DESK

(802) 828-6844

[District Advisors & Territories](#)

DISTRICT ADVISOR HELP LINE

(802) 828-6887

Barb Schlesinger	(802) 369-9081	Nancy Merrill	(802) 522-0199
Christie Wright	(802) 855-3897	Nahoami Shannon	(802) 828-6867
Cy Bailey	(802) 233-3841	Roger Kilbourn	(802) 233-4255
Deanna Robitaille	(802) 323-3411	Teri Gildersleeve	(802) 855-3917

Please leave a message for your district advisor. However, if you need immediate assistance and are unable to wait for a return call please call (802) 828-5860, select option #3 and ask to speak to another district advisor that is available.

Online Resources

Assessment Toolbox

<http://tax.vermont.gov/municipal-officials/listers-and-assessors/assessing-property>

Current Use Property - Assessing & Allocating

<http://tax.vermont.gov/municipal-officials/listers-and-assessors/assessing-property/current-use>

Documents & Forms

<http://tax.vermont.gov/tax-forms-and-publications/municipal-officials>

Exempt properties

<https://tax.vermont.gov/business-and-corp/nonprofits/property-tax>

<https://tax.vermont.gov/content/form-pvr-317>

Insurance value reporting

<https://tax.vermont.gov/sites/tax/files/documents/ReportingForExemptPropertiesFS.pdf>

<https://tax.vermont.gov/search/node/CR-001>

Lister Handbook

<https://tax.vermont.gov/sites/tax/files/documents/ListerAssessorHandbook.pdf>

Lister Task List

https://tax.vermont.gov/sites/tax/files/documents/lister_calendar.pdf

myVTax and eCuse

<http://tax.vermont.gov/municipal-officials/online-tools>

NEMRC Grand List Support

<http://www.nemrc.com/support/grandList/>

NEMRC MicroSolve CAMA/ APEX Support

<http://www.nemrc.com/support/cama/>

Open Meeting Law

<https://www.vlct.org/resource/quick-guide-vermonts-open-meeting-law>

<https://www.vlct.org/resource/open-meeting-law-faqs>

Property Tax Appeals

https://www.sec.state.vt.us/media/258674/tax_appeal_handbook_2007.pdf

<https://www.vlct.org/municipal-assistance/municipal-topics/property-tax-appeals>

Public Records

[VLCT Public Records Act FAQ](#)

[Uniform Fee Schedule - VT Secretary of State](#)

Property Tax Bills

<https://tax.vermont.gov/content/vermont-bill-backer-2019>

<https://tax.vermont.gov/property-owners/property-tax-bill>

<https://tax.vermont.gov/research-and-reports/tax-rates-and-charts/education-tax-rates/faqs>