

Grand List Lodging: Instructions for Listers

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Municipalities must maintain, update, and print lists and reports of many types of parcels in order to prepare the Grand List. The following reports should be reviewed and checked thoroughly before proceeding. If errors exist, make corrections and rerun the report. **Be sure all the reports are correct and complete before printing your Grand List.**

STEPS FOR PREPARING THE GRAND LIST

Print a List of Inactive Parcels

Go to **R** for Reports on the main menu. Choose **L** for Inactive

L. Inactive

Parcels, then Print. Review for accuracy. Are any parcels labeled Inactive that should be Active? Once you are sure this report is accurate, it may be placed at the back of your Grand List as an addendum to the Grand List or just keep for your records. Since this list will continue from year to year, you could make a note as to why it is inactive in the description field to save time.

Print a Non-Taxable List

Go to **R** on the main menu, then **2** for Non-Tax Parcels.

2. Non-Tax Parcels

Choose Report Detail, then print. Review for accuracy. This list should include only parcels that are non-taxable by law (backed by statutes). Are any parcels labeled Non-Taxable that should be Taxable? Once you are sure this report is accurate, it may be placed at the back of your Grand List as an addendum. This list should now include an accurate statutory reference as well as value source (Assessment/Insured Value).

Print a State-Owned Property List

Go to **R** on the main menu, then **3** for State Land Parcels. Choose Report

3. State Land Parcels

Detail, then print. Review for accuracy. This list should include only parcels that are owned by the State of Vermont. Are any parcels labeled State-owned that should not be? Once you are sure this report is accurate, it may be placed at the back of your Grand List as an addendum.

Print a Current Use Report

Go to **R** on the main menu, then **E** for Current Use

E. Current Use Exemptions

Exemptions, then print. Review for accuracy. Are there any parcels with a Current Use exemption that should not have one? Compare this list to your electronic file received from Current Use. Make sure you have a Notification to Taxpayers of Current Use Allocation (see below) for each of these properties/owners if there is a change in overall value or allocation of value. Once you are sure this report is accurate, it may be placed at the back of your Grand List as an addendum.

Cross-check each parcel in NEMRC: the Land Use block on the far left (under Municipal) should equal the total of the two

Disclaimer: This fact sheet is intended to provide an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information provided in this fact sheet.

Land Use blocks on the right and also equal line 8 of the Current Use electronic file. The taxable value of the municipal and education at the bottom should now equal Line 7 of the Current Use electronic file, known as Owner's Grand List. If there are issues with matching, be sure you have loaded your Current Use values. If there are properties on this report that are not on your Current Use file, find out why and correct them before proceeding.

Print All Current Use Allocation Notices

You will have probably created these from the electronic file. Go to 9 on the main menu, then Step 3 for Current Use Reports, then edit the notice in the large white box. Once you have edited the notice, click on 5 for Notice to Taxpayers of Use Value Allocation. (This will print all notices. If you need an individual notice, click on Return to Use Menu, then 2 for Edit Records. Once you have chosen the record you want, print an individual notice in the bottom right hand corner.) Also under Step 3 for reports, you can produce a Certificate of Mailing for all Current Use Parcels by choosing #6.

Print a Veterans Exemption List

Go to **R** on the main menu.

Then **C** for Veterans

C. Veterans Exemptions

Exemptions, then print. Review for accuracy. Did all the veterans file their form with the Vermont Office of Veterans Affairs (VOVA) and appear on the electronic list from VOVA? If not, you should determine why and correct these. Place this report at the back of your Grand List as an addendum.

Reindex Your Files

Go to **X** for Index Data Files on the main menu. Index data files twice to be sure it indexed everything! This puts everything you did in order again.

X. Index Data Files

Print Three Grievance Reports: Real Value, Homestead Changes, and Housesite Changes (three Grievance Types)

Go to **R** on the main menu, then **7**

for Grievance Processes, click Grievance Tab, then (under Action) click on Initial Notice of Change, then (under Format) click Report, then (under Grievance Type) choose Real/Equipment, then Yes under Include Remarks.

7. Grievance Processes

Each of these three reports will print as a separate report, although some of the same parcels will be in more than one report. Save the reports for your annual record keeping and for

grievance day. Review these reports with your file for expected changes. Do you have them all? Are they accurate?

This is the report only of all properties flagged to receive notice. Review this and correct. Actual notices will be produced later in the process.

Print a 411

Go to **R** for Reports on the main menu, then **4** for 411. This form will be signed and become part of your Grand List. Review for accuracy. Make sure the property count looks correct, exemptions are there, and estimated value is reasonable. Compare with a reconciliation if you have one. **Each time you print the 411, it defaults back and may not be correct. So be sure to answer the questions about taxability of your inventory and equipment each time you print.** Review exemption information on this and the nontaxable list.

4. Form 411

Reminder

Be sure all these reports look correct and complete before you print your Grand List!

Print Your Certificate of Mailing

Go to **R** on the main menu, then **7** for Grievance Processes, then Grievance Tab, then Initial Notice of Change (under Action), then Certificate of Mailing (under Format). Take this Certificate of Mailing to your postmaster to be sure they will accept this format. Compare this list with your Change of Appraisal Report and Notices to make sure all addresses are on this list.

7. Grievance Processes

Print Your Abstract Grand List

Go to **R** on the main menu, then **1** for Grand List, then **Report Detail** for the type of report and **Owner** for name order.

Order:	<input type="radio"/> Parcel #	<input checked="" type="radio"/> Report Detail
	<input checked="" type="radio"/> Owner	<input type="radio"/> Signature Page Only

This is to be lodged with your Town Clerk by June 4 or June 25 depending on town population. You may want to print one working copy for your office to mark changes in red to review next year.

Print Your Signature Pages to Use for Lodging of the Grand List

Go to **R** on the main menu, then **1** for Grand List, then find Signatures Page Only in the middle of the page. Sign all pages (with one exception) and attach to your Grand List. The exception is the Certificate of No Appeals Pending, which will become part of your Grand List but will not be signed until the following February (if there are no appeals pending).

Signature Pages

Certificate of Grand List

This becomes part of your abstract Grand List document.

Notice to Taxpayers

Post in five public places, one of which must be the town clerk's office. One copy of this becomes part of your abstract Grand List document.

Town/City Clerk's Certificate

This becomes part of your abstract Grand List document.

Lister's Oath

This becomes part of your (final) Grand List document.

Certificate: No Appeal or Suit Pending

This becomes part of your (final) Grand List document and remains unsigned until at least the first Tuesday of February of the following year.

Copy and Prepare to Post the Notice to Taxpayers

This notice should be posted in five public places—the town office, plus four other public locations within or outside your town.

Lodge Grand List with Town Clerk

Clerk signs Certificate in signature pages acknowledging receipt of Grand List on or before June 4 or June 25 depending on town population. Clerk also signs the 411 in the Grand List. Nothing is filed with PVR until Aug. 15. The abstract Grand List and signature pages go in the vault and stay there.

To Do Before Printing Your Change of Appraisal Notices

Check your notice to be sure that all the necessary data for the current year is in the notice and is correct.

Go to **R** for Reports, then **7** for Grievance Processes, then the Grievance Tab, then (under Action) Initial Notice of Change, then (under Format) click Notice. If you have one saved, click Edit Notice, then click through the sections to edit the document. Be sure to change the date of the notice on Section 1, date of grievances, times of grievances, and listers if they have changed. These are all on Sections 2 & 3.

Print an individual notice to check the overall wording and look at the notice before you print all of them. Go to **R** on the main menu, then **7** for Grievance Processes, then Individual in the right hand corner of the General Tab. Find a property that you know has a grievance flag on it (by entering name or parcel ID in the parcel selection area), and choose preview or print. Check for accuracy and make corrections. Then go back in, choose all, and print.

Print Your Change of Appraisal Notices

Print all notices and check for accuracy on both previous and new values. Be sure all addresses are on the Certificate of Mailing and that notices are in the correct order with the certificate.



Notice of Assessment: Personal Property Inventory Filed
Prepare this only if your town taxes business personal property machinery and equipment or inventory.

This is sent with the change of appraisal notices which are not in NEMRC, not part of the Certificate of Mailing. You may want to create a separate Certificate of Mailing or flag these parcels in NEMRC.

Prepare for Mailing

Check each piece and keep them in order consistent with your Certificate of Mailing. Use labels or window envelopes to ease the process.

Post Notices and Mail All Notices

Do this the same day that you lodge your abstract Grand List. It should be done on or before June 4 or June 24 depending on the population of your town. Begin Grievance Hearings no less than 14 days after mailing notices.

GRIEVANCE PROCESS

Grievance is a right by Vermont statute. To help property owners understand the process better, direct them to the Vermont State Property Valuation & Review website to print the booklet *A Handbook on Property Assessment Appeals*: www.sec.state.vt.us/media/258674/tax_appeal_handbook_2007.pdf

This booklet has information that is also helpful for Listers, Boards of Civil Authority (BCA), and Town Clerks.

- Listers must represent and defend their values at Listers grievances and BCA hearings. 32 V.S.A. § 4221. Listers may also be designated by the Selectboard as a town representative to defend values at Superior Court, Supreme Court, and State Board of Appraisers. 32 V.S.A. § 4461.
- Any Taxpayer can grieve their assessment in any year. The only exception is when a value has been set by the State Board or Court Order for three years and there have been no major changes to the property or a town-wide reappraisal since.
- Any value change requires a change of appraisal individual notice. Public notice is also required every year to allow any other taxpayers to grieve. 32 VSA §4111, 4341.
- If taxpayers come in throughout the year requesting a grievance you can:
 - Schedule a visit to see if a change is warranted before grievance. If you change the value before grievance day, the property owner will receive a change of appraisal notice and still have full grievance rights.
 - Flag the parcel to notify the taxpayer of grievance dates and times—as a courtesy.

- Listers should be in the office on a regular basis between the time notices are mailed and grievance hearings start. This time is important to answer taxpayer questions and schedule grievance appointments.
- Schedule appointments for hearings. A 15-20 minute time limit is suggested. Allow taxpayer to do the talking. Listen, take notes, ask questions, and answer questions pertinent to the appeal. Do not argue with the taxpayer! Do not make or suggest any action that may be taken!
- Be mindful of the fact that grievance is an individual process. Have an open mind concerning the **fair market value of that property as of April 1 of the appeal year**. This may or may not be equal to your assessed value.

To Do: Result of Grievance Notices

Follow instructions on the NEMRC website at www.nemrc.com or the summary below.

- Go into each parcel that grieved in NEMRC parcel maintenance. Click on the Appraisal Change Tab.
- Click the button that is appropriate for your decision, “No Result,” “Denied,” or “Approved.” Enter your comments in the comment lines below.
- Do not remove the original flags.

Next, **if you have a Microsolve** linked to NEMRC, do the following:

- Go to the main menu and choose Annual Rollover, click on “perform on result of grievance approval only” and “perform now.” This will copy your current value to the previous field on those properties you want to change. Click OK.
- Next go into Microsolve and make the changes to value as appropriate. New values will automatically go to NEMRC when you run cost.
- Then go to **R** for Reports on the main menu, click **7** for Grievance Processes, click the Grievance tab at the top, then (under Action) click Result of Grievance, then (under Format) click Notice. Finally (under Include Remarks) click YES and print results.
- Check each notice for accuracy.
- Print a Certificate of Mailing for the Results of Grievance. Go to **R** at the main menu, click **7** for Grievance Process, click on the Tab named “Grievance” at the top, then (under Action) click Result of Grievance, then (under Format) click Certificate of Mailing and print your results.

- Prepare for Mailing
 - Check each and keep them in order consistent with your Certificate of Mailing
 - Use labels or window envelopes to ease the process
 - Mail notices within 7 days of hearing the last grievance
- Any time you create a new Grand List entity, you should go into Password maintenance on the old or “as billed” entity, create a new password for this entity, and delete the old password. This will help prevent an error of entering the wrong Grand List when making any changes.

FILE YOUR GRAND LIST

You may choose to print a new Grand List or add addenda to the original abstract Grand List to serve as your amended final Grand List. Both the abstract with the attachments and the reprinted final Grand List should be kept by the Town Clerk in the vault.

- File your final Grand List electronically with Property Valuation and Review (PVR) by August 15. This process will send both the electronic 411 and electronic Grand List:
 - Go to **R** for Reports on the main page, then **4** for 411, then File via Internet.
 - You should receive a message letting you know it was successful.
- Send a paper copy of the signed 411 to PVR.

The process known as “Rollover” is part of this process, and your grievance flags, current use values, and homestead flags will be removed from your working grand list. You may now access the working entity (#1 on top) to make new changes (PTTRs/Values) that will affect the next year’s grand list.

ANNUAL ROLLOVER PROCESS

You must perform the Annual Rollover Process **when you are ready to print the tax bills and before you begin work for the following year.**

Create a new “As Billed” Grand List Entity

Click **6** on the main menu at Make New Entity. When prompted to have a backup done, choose Yes. Indicate that this is going to be a lodged, billed, or reappraisal entity.  Most times you will be doing this to produce tax bills, so choose Billed Entity.

Be certain of the entity number of this Grand List before you do this, as well as how you want the name of the entity to read.

- This new entity will be a duplicate copy of the Grand List you have just completed and will typically show up at the bottom of all your entities. You will now complete any further work for this year in the “As Billed” (bottom) entity (any errors and omissions and continued downloads for Current Use or homestead declarations). Any new work relating to the upcoming year you will complete in the top (typically #1) “Working” entity.