

Before using the Sales Module, make sure the NEMRC program is updated to the newest version.

It is preferred that the Lister's start on the computer that the tax bills are printed from, to use the (frozen) correct grand list links.

Download sales file from State by clicking on "Step 1: [Get Sales Study file from State]."

Lister's may sort the file in any order listed by clicking on the radio button below the sales.

Find: Grantee Grantor SPAN Parcel ID

What do you want to do?

- Step 1:
- Step 2:
- Step 3:
- Step 4:
- Step 5:

Sales Study Screen							
Double Click a parcel or select a parcel and press the Edit button <input type="button" value="Edit"/>							
Validated	Span	Town PID	Grantee	Grantor	Date Recorded	Sales Price	CI
Yes	003-001-1108	WC0341	BODETTE MATTHEW	BIENVENUE MARK R	08/20/2012	233000.00	0
Yes	003-001-1039	OB0070	BODETTE PETER J	WILSON EXECUTOR MARK W	12/06/2012	365000.00	1
Yes	003-001-1013	GR0812	BOLDUC JUSTIN M	HUNT SCOTT	12/04/2012	245000.00	1
Yes	003-001-1089	VE0302	BRIGGS DAVID H	HUESTIS EXEC JOAN R	01/09/2013	150000.00	0
Yes	003-001-1000	AL0120	BURGOS NICOLE	ANTHONY R DUPREY TRUSTEE ESTATE OF	08/28/2012	72400.00	0
Yes	003-001-1039	OB0068	DERMODY KEVIN B	JEFFERSON RIVER LLC	01/10/2013	400000.00	0
Yes	003-001-1000	AL0120	ENE FAUSER TRUST ANTHONY R DUPREY TR	ANTHONY R DUPREY EXECUTOR ESTATE OF	08/28/2012	72400.00	0
Yes	003-001-1012	GR0435	GRANT GARY A	GRANT GARY G	03/27/2013	117000.00	0
Yes	003-001-1048	SM0396	HAYDEN MATTHEW S	MILLER THOMAS P	05/30/2012	257500.00	0
Yes	003-001-1108	VA7950	KILBY HARRISON LLC	PARKINSON JAMES R	08/15/2012	585000.00	0
Yes	003-001-1057	TR0820	KINSON ANTHONY	KENNETH SEVERSON REV TRUST	04/08/2012	197500.00	0
Yes	003-001-1041	OH0390	KRITZ DAVID J	ASA LLC	11/07/2012	500000.00	1
Yes	003-001-1009	FS0100	LAFLAM SEAN M	FIELD MARK G	10/09/2012	150000.00	1
Yes	003-001-1001	BF0194	LENZ SUSAN	MACE JANE W	04/24/2012	440000.00	0
Yes	003-001-1000	AL0120	MADDELIA LLC	BURGOS NICOLE MARIE	03/29/2013	71500.00	0
Yes	003-001-1011	GC5795	NOR DIC FARM INC	THURBER RICHARD N	08/02/2012	93000.00	0
Yes	003-001-1009	FS0052	RYAN TIMOTHY J	HURD GALE S	08/03/2012	172500.00	0
Yes	003-001-1033	MR2624	SCHATZ FAMILY VERMONT LAND TRUST DAT	MAPLECROFT PARTNERS LLC	12/26/2012	817000.00	1
Yes	003-001-1031	MR1299	SHORES GARY J	BOLDUC JUSTIN	12/04/2012	145000.00	1
Yes	003-001-1048	SM0482	SNELL WILLIAM O	BIRDSALL G D	09/19/2012	232500.00	0
Yes	003-001-1104	VV0335	STOCKMAN KENNETH W	MASON BRIAN	12/17/2012	410000.00	1
Yes	003-001-1015	LS3631	THURBER RICHARD N	NOR DIC FARM INC	08/02/2012	93000.00	0
Yes	003-001-1071	VE1882	WATSON VAUGHN L	TRUST COMPANY OF VERMONT TRUSTEE OF	04/11/2012	395000.00	0
Yes	003-001-1031	MR1240	ZEHNER DOUGLAS	MCGINLEY LEE	07/17/2012	384000.00	0

Compare the list of sales with your PTTR's, MH Bill of Sales and/or spreadsheets to verify all sales are in the downloaded file.

COMPARE THESE TWO COLUMNS

From PTTR at State level From previous NEMRC GL (if not reappraisal town)

Edit fields here

PVR Information		Edit PVR Information	As Billed 2015 Entity # 15	
Document No	201601067575791050			
Span No	354-109-10642	N/A	354-109-10642	
Parcel ID	35100237.000		35100237 000	
Grantee	AUDY MICHAEL P		PENTKOWSKI JOAN M	
Grantor	PENTKOWSKI LIVING TRUST		PENTKOWSKI LIVING TRUST	
Address	249 MASTERSON ROAD LINCOLN		249 MASTERSON RD	
Property Class	200 Secondary Residence	0 Unknown		
Closing Date	12/31/2015	N/A	/ /	
Date Recorded	01/04/2016	N/A	0	
Sales Price	110,000	N/A	171,300	
Listed Value	171,300	N/A	R2	
Category	2 R2		22.51	
Acres	22.51	N/A	0	
Special Circ	0 None		A	
Status				
PVR Letter				
PVR Comment				
Town Comments				

❖ If any corrections are needed, click on down drop arrow or click in small box in the middle column. This will open the ability to edit. Choose the correct reason for change then edit middle column.

❖ **Things to check for**

- ✓ Make sure span number and parcel id match
- ✓ Make sure Grantor in middle column [Edit PVR Information] and right column match (if different then something is wrong). Research and correct span number in middle column.
 - If the names are the same just in a different order, then no need to worry.

PVR Information		Edit PVR Information	As Billed 2015 Entity # 15	
Document No	201507141124478015			
Span No	354-109-10220	N/A	354-109-10220	
Parcel ID	03 07 01 12.001		03070112 001	
Grantee	KELLOGG JR ROBERT W		BRISSON CYNTHIA	
Grantor	BRISSON CYNTHIA		BRISSON CYNTHIA	
Address	770 QUAKER STREET LINCOLN		770 QUAKER ST	

- ✓ Check property class number and fill in appropriate number from the drop down box. **Do not use 900 – Other use appropriate property class below.**

Property Class	200	Secondary Residence	201	Single Family
Closing Date	11/09/2012	N/A	11/09/2012	
Date Recorded	11/14/2012	N/A	11/14/2012	

<u>R1 or R2</u>	<u>S1 or S2- usually camps</u>	<u>Comm</u>	<u>Wood or Misc</u>
101 –single family	201 –single family	300 –Commercial	600 - Timberland
102 –two family	202 –two family	Condo	800 –Wood or Misc
103 –three family	203 –three family	130 –Condo/Co-Op	
Other Codes you may use – 400 - Industrial 500 – Operating Farm 700 – Government Use			

- ✓ The above codes are the simplest to use.
- ✓ For subdivisions (or LOTS broken off main parcel number) use the new property class code – if a parcel pulled off of a R2 property and is a piece of land only, mark with **new value** and **800 – land only** for property class code. Under Comments enter what acreage was there in the prior grand list and what acreage is in the current grand list with both span numbers (**please include the last 5 digits in span only**)

Listed Value	211,000	N/A	211,000	225,900
Category	2 R2	<input type="checkbox"/>	R2	R2
Acres	4.60	N/A	4.60	4.60
Special Circ	0 None	<input type="checkbox"/>	None	
Status				A

- ✓ Check Listed Value – it should match the previous Grand List (unless a reappraisal town) if different why? **Changes to the listed value must be explained.** If the value changed as a result of a material change, i.e. a garage was added before the sale but after the assessment eliminate the sale. Pay particular attention if a reappraisal was completed the previous year to sales that occurred after April 1 but before the grand list was lodged. **Reappraisal towns would use the current grand list value.**
- ✓ Check acreage if not the same as your (At time of sale) grand list (except for subdivision) then change it to match the grand list.
- ✓ If the sale is not valid then click on the small box of the Special Circumstance code in the middle column this will be where you enter the code. The drop down box lists the codes. **You must explain each circumstance. Have Documentation available and ready for District Advisor.**
- ✓ There are always a few that are not listed so use Code **19**
(If you use code 19 you MUST explain what the reason to invalidate sale)
 - Abutter
 - Any sale you cannot find the reason for exclusion but have a valid reason to remove.

1. VALID SALE – **For the purpose of study only-All sales are considered valid until invalidated**
2. STRAW TRANSFER – **PVR use only**
3. IN LIEU OF FORECLOSURE **PVR use only**
4. TIME SHARE – **District Advisor will correct after sent**
5. ONE OF SEVERAL RETURNS FOR ONE PROPERTY – **PVR use only**
6. CONTRACT SALES – **PVR use only**
7. BURNED UP BUILDINGS – **PVR use only**
 ***** **PVR USE ONLY CODES 1 – 7 ABOVE** *****
8. SALES BETWEEN MEMBERS OF THE IMMEDIATE FAMILY – **State Relationship**
9. SALES BETWEEN A CORPORATION AND A STOCKHOLDER
10. TAX SALES: SHERIFF’S SALES; BANKRUPTCIES, RECEIVERSHIP, DISSOLUTION OR LIQUIDATIONS
11. SALES BY AND TO GUARDIANS, TRUSTEES, EXECUTORS AND ADMINISTRATORS
 - a. **ESTATE SALES SHOULD REMAIN IN STUDY UNLESS DEEMED INVALID**
12. SALES TO OR FROM THE US GOVERNMENT, STATE OF VT OR ANY POLITICAL DIVISION OF VT
13. SALES TO OR FROM ANY CHARITABLE, RELIGIOUS OR BENEVOLENT ORGANIZATION
14. SALES WHERE UNUSUAL FINANCING SIGNIFICANTLY AFFECTED SALES PRICE
 - a. **Seller financing may NOT invalidate a sale. Verify the terms.**
 - b. **If buyer formerly was a tenant, verify if there were extenuating circumstances.**
15. SALES WHERE ALL ASSESSED INTEREST WERE NOT SOLD, THEREBY AFFECTING SALE PRICE
 - a. **LIFE ESTATE RETAINERS (Specify)**
 - b. **EASEMENTS (Specify)**
 - c. **½ INTEREST (Specify)**
16. SALES OF PROPERTY ASSESSED IN MORE THAN ONE TOWN
17. ANY SALES THAT INCLUDE PERSONAL PROPERTY UNLESS THE AMOUNT OF THE PROPERTY CAN BE DETERMINED AND REPORTED
18. SALES OF PROPERTY CONVEYING ONLY A PORTION OF THE ASSESSED UNIT, SUCH AS A LOT OR LOTS SOLD OFF FROM A LARGER PARCEL (Subdivision).
19. OTHER REASONS (**MUST HAVE EXPLANATION NOTED**). Examples: Abutters that have not had market exposure; Sales of Mobile Homes to be moved off site; Boundary adjustments; Property swaps or exchanges. **REVIEW ALL DOCUMENTATION INCLUDING MAPS, DEEDS, P&S ETC.**
20. **PVR USE ONLY**
21. SALES WHERE THE PROPERTY WAS SUBSTANTIALLY IMPROVED AFTER ASSESSMENT BUT BEFORE TRANSFER **REQUIRES COMMENT**
22. RESALE (THIS CODE IS INFORMATIONAL ONLY) **NOTE BUYER/SELLER AND DATE OF PREVIOUS SALE**

Status

PVR Letter

PVR Comment

Click on the new field “PVR Letter []” if you wish to have a verification form sent to buyer and seller from the state.

Verify the sales price and the listed value. When the sale price or listed value is different between the PV&R data and the Grand List data, the Grand List values will display in red. Changes to sale price or listed value will require a comment. The listed value should be as of the closing date unless there has been a reappraisal declared at PV&R or a change to the property requiring an explanation.

Fill out the District Advisor Questionnaire. Click on [Save for later]. You are ready to meet with your District Advisor!

Here is a review! Did you do everything before the meeting with your District Advisor?

- **Before using the Sales Module, make sure the NEMRC program is updated to the newest version**
- **In the Review and Edit section (#2), verify that the appropriate Grand List data is displaying in the right column.** If not data shows in the right column look up information in the previous grand list.
- **Verify SPAN** (School Property Account Number) for accuracy and completeness. Editing the SPAN will cause the left column to display the corresponding Grand List data and will require a comment.
- **Review and correct Parcel ID, names of Grantor/Grantee and Property Address**
- **Review Property Class Code** (101,102, 201...) for accuracy. Property Class code identifies the 'Use' of the property i.e. If someone purchases a single family year round residence (R1) from out of state, it's a '201' (Secondary, in other words, a second home) even though it remains a R1. The property class code follows the owner of record and what the parcel is being utilized for.
- Make sure the **closing date** and the date the **deed was recorded** are entered properly.
- **Verify the sales price and the listed value.** When the sale price or listed value is different between the PV&R data and the Grand List, the Grand List values will display in red. Changes to sale price or listed value will require a comment. The listed value must be as of the closing date unless there has been a reappraisal declared at PV&R.
- **Review the Category Codes** (R1, R2...) The Category Code identifies the 'Type of Construction'. This follows the highest and best use of the property **at the time of sale** i.e. Is the property single family year round construction (R1, R2) or is it single family seasonal construction (S1, S2) (previously V1, V2) or Farm (F)... Changes to category code will require a comment.
- ****If you are using the "Other" Category, there must be an explanation in the District Advisor Information (Section #3). Do not*** use the 'other' category for those few properties that don't quite fit into the residential or commercial categories. It is essential for PVR to understand what type of property is listed in this category. If you have questions regarding which properties can be included there, call your District Advisor.
- **Review the land size** for accuracy and supply any missing acreage. For differences between the PV&R and Grand List figures, the Grand List figures will display in red.
- **Verify Special Circumstances Code** If you indicate that a sale is invalid, it must fall under one of the codes provided and you must provide a complete explanation for its invalidation. ***It is imperative to include as many valid sales as possible.** See attached special circumstance codes as well as the corresponding drop down menu. If you need to change an invalid sale to valid, this will require that you change the special circumstance code to "0", and write a comment.
- **Add Comments** which are pertinent to the sale. Pay particular attention to estate sales. Most estates now pass through probate court and could be arms-length transactions as well as some bankruptcies. Note if any properties have resold within the past three years (Special Circumstance Code #22).

Once all sales have been reviewed and validated, you will be able to print a Validated Sales Report showing the information that came from PV&R and all changes that you have made.

To send file back to PVR.

- Contact your District Advisor for Step 5.
- Upload will only be permitted when authorized by DA or other PVR personnel.
- Once the file has been sent to PVR then the data cannot be edited by the listers any further.

If you have any questions about this process, please contact your District Advisor. If your District Advisor is not available contact the District Advisor Help at 802-828-6887.