

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for November

PVR is seeking . . .

PVR is seeking to fill a Current Use position, left vacant by the recent departure of long-time employee Laurie Hostetter. To learn more of this opportunity, visit <https://careers.vermont.gov/job/Montpelier-Property-Tax-Specialist-III-Current-Use-VT-05601/686927800/>The person hired would be a Property Tax Specialist III, Pay Grade 23, and would work in a very demanding but rewarding role processing complex Current Use applications and changes, involving map review, interactions with foresters, landowners, real estate attorneys and town officials. Questions? Please do not hesitate to contact Director Jill Remick at jill.remick@vermont.gov or CU Supervisor Elizabeth Hunt at elizabeth.hunt@vermont.gov.

Requests for List Value Adjustment

Recalculation of Education Property Tax Liability

The Division of Property Valuation and Review must consider requests from municipalities for a recalculation of its education property tax liability, when the education grand list lost value due to a determination, declaratory judgement or settlement, per [32 VSA 5412](#). The municipality must apply for this recalculation with the Director and must demonstrate that their actions in the appeal or court action were consistent with best practices published by PVR. To find out more please visit <https://tax.vermont.gov/municipal-officials/request-list-value-adjustment>

Property Ownership Guide for Assessing Officials

Recently a guide was compiled to assist listers and assessing officials with understanding common types of deeds and ownership as well as how they relate to current use, homesteads, and other property and ownership situations. This document may be found at <https://tax.vermont.gov/sites/tax/files/documents/GB-1281.pdf>

Commercial Valuation in a Pandemic Webinar

Jeff Middleton, Education Director for the Idaho State Tax Commission, has shared that a two-day Zoom webinar series on commercial valuation in a pandemic will be held on December 8-9th. For more info and to register you may visit: <https://tax.idaho.gov/i-1111.cfm> . Registration deadline is November 24.

VALA Meeting November 18th

The next bi-monthly meeting of VALA will be held on November 18th at 9:30am. Plans are to hold the meeting at the [West Rutland Town Hall Auditorium](#). Members will have the option to attend either in

person (masks and 6' distancing required) or via Zoom – whichever is more practical or comfortable for members. Please visit <https://valavt.org/event/vala-meeting-november-18th-930am/> for more info, the zoom link, and to RSVP if you plan to attend in person.

Hold Harmless Payment

Hold Harmless payments, which are designed to hold the municipality harmless from loss in municipal revenue resulting from the assessment of enrolled property at Use Value, will be disbursed to towns in on or about October 31, 2020. You may learn more about these payments and how they are calculated at <https://tax.vermont.gov/municipal-officials/reports/hold-harmless>

State Building PILOT Payment

The Building PILOT (Payment in Lieu of Taxes) payment will be issued on or about October 31, 2020. This FY21 payment will be based on the value of state-owned buildings in your municipality as of April 1, 2019. FY21 payment estimates were provided to towns in July 2020 – please visit the following link to learn more [Payment in Lieu of Taxes](#)

Property Tax Adjustments

The *final* Property Tax credit downloads have been made available to all municipalities and should have been received Friday, October 30. If taxpayers are properly due a property tax credit and it was not included in a town download, the property owner will get a check directly from the Department rather than credit towards their tax due.

New Look for myVTax

Effective November 9, 2020, myVTax will have a new, streamlined look which will make finding the functions you need even easier than before. While the functionality mostly remains the same, we think you will find this layout simpler and more intuitive. Please visit <https://tax.vermont.gov/myvtax/updates> for more information.

Secure messaging

To send a secure message to the Vermont Department of Taxes using your myVTax account, please follow the steps found at <https://tax.vermont.gov/myvtax/messaging>

Please note: myVTax will be unavailable from the evening of Nov. 6 until the morning of Nov. 9.

News You Can Use

Late Homestead Filings

The filing deadline for homestead declarations was October 15. Homesteads that were not declared by that date will result in a property being classified as nonhomestead. Residents will be required to pay the higher of the two education rates, a penalty, and any additional property tax and interest due. Homestead status /questions can be directed to call Taxpayer Services at 802-828-2865.

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](#)

Errors & Omission

Along with real value changes, allocation changes in the homestead or housesite value, as well as allocation changes in Current Use are to be considered as Errors & Omissions and noticed (a Change of Appraisal to be sent to the taxpayer with grievance date and time) as well as being issued a revised tax bill. Additionally, while changes based solely on the filing or rescission of a homestead declaration 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.

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

Both E&O forms should be attached to the official vault copy of the grand list.

Covid-19 Information for Daily Operations

- VT Department of Health <https://www.healthvermont.gov/response/coronavirus-covid-19>
- Agency of Commerce & Community Development (scroll to 'municipalities')
<https://accd.vermont.gov/covid-19/business/stay-home-stay-safe-sector-specific-guidance>

Current Use

If you need assistance, you may call the main PVR line, **802-828-5860** and select option 2 or email tax.currentuse@vermont.gov. Additionally, you may email [Elizabeth Hunt](#) (Supervisor), [Patrick Dakin](#), or [Terry Hodgdon](#) for assistance.

From Elizabeth's desk . . .

The Current Use Program is working hard to wrap up the 2020 applications and reviews before the end of the year. In order to complete the process for this year, we need your help in a couple of areas.

Return your file

As of today (10/30), 197 towns were not "100% certified" for current use. **If you have your current use file, please finish your review, and return it.**

Current Use also had almost 142 parcels that needed to have values and reviews completed by the towns. There are also an additional 650 parcels that are under CU review for a variety of reasons include applications that are still being reviewed and discontinuances that need to be processed.

Applications Under Review

There are 316 applications that are still under review by us or the county foresters **for the 2020 tax year**. You can see if your town has any 2020 applications that are under review by logging into your eCuse account at <https://secure.vermont.gov/TAX/ecuse/> and selecting Tax Year = 2020. Please keep in mind that some of these applications will be approved, some will be modified, and some will be denied. **This may require the issuance of a revised tax bill and additional file exchanges between CU and the towns.**

All Parcels Certified

Please continue with your current use exchanges in your 2020 As Billed grand list until all parcels are in-sync, certified, and loaded to this grand list. **It is important with each exchange to load your values, send a notice to any parcels with value or allocation changes and issue a revised tax bill if need be.** When all parcels have been approved for the year, you will receive notice that your current use file is 100% certified. Any changes to your file after it is 100% certified will require the file be sent back to current use for recertification.

Reconciliation from your CU file to your As-Billed Grand List

- Run a 411 or grand list report. If you get the act 68 warning showing any discrepancy between #1 Parcel Maintenance and #9 State CU, go to www.nemrc.com/support/grandlist and find the Act 68 document for a visual; page 3 discusses Current Use.
- In the # 9 Module (Current Use) in your NEMRC program, run the 'All Parcels report'. The last page of the report will show the totals broken out by:
 - Total of all CU Exemptions
 - Total Purged Exemptions
 - Total Unpurged Exemptions = (total of all CU exemptions - total purged) = amount to be loaded into the grand list.
- 411 report – **the Current Use exemption row should always match Total unpurged exemptions**

Education

Vermont Assessors & Listers Association (VALA)

IAAO Zoom Offering

- IAAO 158 Highest & Best Use Workshop November 5 – 6, 2020; 8am – 5pm

IAAO courses and workshops are hosted by VALA each fall to provide the necessary course work for the Vermont Property Assessor Certification Program*. Class outlines as well as registration may be found at <https://valavt.org/education/training/>

State Sponsored Training

For a full list of training offered *at no charge* to current Vermont municipal assessment officials please visit <https://tax.vermont.gov/municipal-officials/certification-education-programs/state-sponsored>

Grant Funding/ Reimbursement for Travel

PVR classes continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. However, please be aware the VALA registration fees for these IAAO courses is not reimbursable through the PVR grant. Grant money is available for **pre-approved** mileage and lodging expenses (distances apply). A fillable pdf, 2020/2021 grant application can be found at <https://tax.vermont.gov/sites/tax/files/documents/Grant%20Agreement.pdf>

Additionally, if municipal listers and assessors are independently taking non-PVR sponsored, assessment related courses, including those taken online, these course fees **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to assessment trainings (including mileage above 50 miles one way and lodging for multiple day classes). 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. More information about course

funding and our grant program is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information>

Grant Education Funding for Listers and assessors (Municipal Reimbursement) **Fact Sheet**
<https://tax.vermont.gov/sites/tax/files/documents/FS-1184.pdf>

Help Desk & DA Contact Information

PVR GENERAL HELP LINE (802) 828-5860 / **OPTION 3**
CURRENT USE (802) 828-5860 / **OPTION 2**
IT HELP DESK (802) 828-6844
DISTRICT ADVISOR HELP LINE (802) 828-6887

[District Advisors & Territories](#)

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Deanna Robitaille deanna.robitaille@vermont.gov	(802) 323-3411	Theresa Gile theresa.gile@vermont.gov	(802) 522-7425
Nahoami Shannon Maternity leave		Nancy Anderson Edu/DA assist nancy.anderson@vermont.gov	(802) 279-9938

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 Resource Links

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>

Exempt properties

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

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

Forms & publications

<https://tax.vermont.gov/municipal-officials/resources>

Insurance value reporting

<https://tax.vermont.gov/sites/tax/files/documents/FS-1061.pdf>

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

Lister Handbook

<https://tax.vermont.gov/sites/tax/files/documents/GB-1143.pdf>

Lister Task List

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

Municipal Resources

<https://sos.vermont.gov/municipal-division/laws-resources/>

myVTax and eCuse

<https://tax.vermont.gov/municipal-officials>

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://sos.vermont.gov/media/wjwkmnd2/tax_appeal_handbook_2007.pdf

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

Property Tax Bills

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

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

<https://tax.vermont.gov/content/vermont-bill-backer-2020>

Public Records

[VLCT Public Records Act FAQ](#)

<https://sos.vermont.gov/municipal-division/public-records/>