

ADVANCED LISTERS TRAINING

**Property Valuation & Review
State of Vermont, Tax Dept**

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A. HOMESTEAD AND HOUSESITE

1. CALCULATE AND ASSIGN HOMESTEAD AND HOUSESITE VALUES

- Calculating, assigning, and defending all Homestead and Housesite Values for each applicable property located within the town (includes data collection, data entry, taxpayer questions and problems, knowledge of ACT 68- definitions and implementation, knowledge of computer appraisal system, knowledge of NEMRC Grand List system).

2. HOMESTEAD & HOUSESITE DEFINITION

- **THE TERM “HOMESTEAD”** is defined in Vermont law as follows:
- A **homestead** is the principal dwelling owned and occupied by a Vermont resident individual as the individual’s domicile. A homestead includes the entire parcel of land surrounding the dwelling, determined without regard to any road, river or stream that intersects the land. A homestead does not include buildings, or an improvement detached from the home and used for business purposes and does not include that portion of a principal dwelling used for business purposes if the portion used for business purposes includes more than 25 percent of the floor space of the building. The value of outbuildings and other improvements not used for business purposes are included in the value of the homestead, e.g., swimming pools, tennis courts, landscaping. See 32 VSA § 5401(7) and Reg. § 1.5401(7) for details and examples. **The homestead value is used in the tax classification system. (Homestead vs. Nonhomestead tax rates)**
- **THE TERM “HOUSESITE”** is defined in Vermont law as follows:
- A **housesite** is that portion of a homestead that includes the principal dwelling and as much of the land surrounding the dwelling as is reasonably necessary for use of the dwelling as a home, but in no event more than two acres per dwelling unit, and in the case of multiple dwelling units, no more than two acres per dwelling unit up to a maximum of 10 acres per parcel. **The housesite value is not used in the tax classification system. It is used in the State’s income sensitivity programs.** See 32 VSA § 5401(11). (Calculation of state payments)

Simply speaking, a housesite means the dwelling, situated within the State of Vermont, owned by the claimant, and as much of the land surrounding it, up to two acres as is reasonably necessary for use of the dwelling as a home. Not included would be any area that the property owner would receive money for business use (over 25% of dwelling use) or any rental use no matter of percentage of use. Outbuildings are not included if there is any business or rental use in that outbuilding(s).

INCLUDE: (IN HOUSESITE & HOMESTEAD)

- ❖ Water and sewer/septic
- ❖ Tennis courts
- ❖ Landscaping
- ❖ Swimming pools
- ❖ Tennis courts
- ❖ Attached and detached garages/sheds not used for commercial purposes (business or rental)

NOT INCLUDED: (IN HOUSESITE & HOMESTEAD)

- ❖ Detached buildings – if **any portion** is used for business / commercial purposes (farm = business)
- ❖ Principal Dwelling – **that portion** used for business / commercial purposes (any business use over 25% is excluded). All Rental portion is excluded.
- ❖ If a housesite is portion of a parcel that is larger than two acres, value only the two-acre housesite. It should be valued as if it is a separate parcel. Housesite includes two acres, homestead includes entire parcel.
- ❖ Second dwelling and individual site improvements (water & sewer) for the second dwelling are included in homestead if not rental and never included in housesite.

3. LISTER'S CERTIFICATE OF HOUSESITE VALUE – (Form PVR-315 & PVR-316) these forms are used for properties under construction or purchased after April 1st upon request by the homeowner who will occupy that dwelling by April 1st of the following year. The housesite value represents what was there on April 1st which may include an allocation of value (ex. subdivision). You may create your own and save it using the same terminology as the form found in the back of your Lister Manual or go to the PVR website and download the new one at [Municipal Forms and Publication – PVR-315 Request For Lister's Certificate Of Housesite Value & PVR-316 Request For Lister's Certificate of Housesite Value for A Subdivided Parcel](#) these are also a fillable PDF formatted form that you could fill out and print.

LISTER'S ERRORS & OMISSION FORM (for homestead declarations HS122 only)
[Municipal Forms and Publication – PVR-4261 Errors and Omissions – Classification Only](#)

4. HS 122 DOWNLOAD INSTRUCTIONS:

[Municipal Forms and Publication – GB-1071 Form HS-122 Instructions for Municipalities to Download and report to Vermont Department of Taxes.](#)

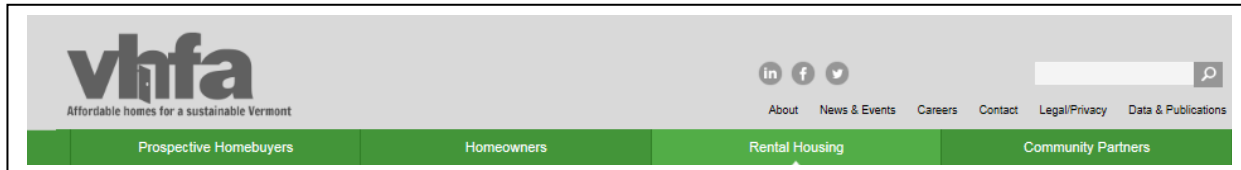
5. OTHER POTENTIAL QUESTIONS:

- **DUPLICATE FILINGS-** if same span and same owner do nothing. If wrong span for owner code SP, if duplicate filing on different properties for one owner- code back as NR the one that the property owner does not live in.
- **YOU SHOULD NOT ADD OR REMOVE ANY HOMESTEAD FLAGS MANUALLY** – this should only be done by reporting back to the tax department and the error will be corrected with additional downloads. The final decision on homestead eligibility lies with the tax department and should not be changed by the town without direction from the tax department.
- **STATUS OF OWNERSHIP AS OF 4/1** – the file remains as it was as of 4/1 for that year. If John Smith owns the property 4/1 and declares a homestead and then sells the property on 4/2 to Joanne Brown who lives in Connecticut the property is still homestead property for that year. The buyer and seller should have trued up and homestead payments etc. at the closing.

*****Remember throughout the year that it is very important to maintain the SPAN with the property as it was originally assigned and may have been subject to a homestead declaration. This is an important consideration when you are considering changing parcel numbers and subdividing properties. If you have questions about this, please ask the IT help desk at (802) 828-0428 or ask your district advisor.

B. SUBSIDIZED / QUALIFIED HOUSING VALUATION

1. **VHFA.org Website (<http://www.vhfa.org/resources/act68.php>) (<http://www.vhfa.org/rentalhousing/managingagents/propertymanagers/act68>).**



Act 68

Becoming "certified"

Owners of expired certification forms or newly eligible properties must apply to VHFA by **February 27th**. The application is available during open-certification, which is during the first quarter of each calendar year. VHFA works with the Vermont Department of Taxes and certifies all qualified subsidized housing properties, ensuring that they are eligible under 32 V.S.A. § 5404a(a)(6).

Owners or managers must bring a copy of the certification form to the town clerk's office by **April 1st** so the property's tax bill can be re-calculated. These forms must be submitted to the town where the property is located.

Important reminder for applicants: The certification form for existing properties has an expiration date. VHFA provides certifications to owners and managers only when the certification has expired. Therefore, owners and managers of properties certified for several years must retain the original certificate they received from VHFA and submit a copy to the town clerk's office.

Certification timeline	
January	VHFA mails a reminder to project owners and managers
February 27	Applications for new certifications due back to VHFA
March	VHFA mails new certifications to applicants
April 1	All certification copies must be presented to town and city offices

Background

On June 18, 2003, the Vermont State Legislature approved Act 68 (formerly Act 60), which divided all Vermont properties into homestead (residential) and non-homestead (non-residential) properties. Because affordable housing is important to Vermont, the law allows certain subsidized housing properties with rental restrictions to reduce their property tax assessment. **A reduction of up to 10 percent of a parcel's grand list value** may be possible depending on the ratio of subsidized units to total units on the land parcel.

Special Exemption Code	6-Qualified Housing
Special Exemption	63,210

32 VSA § 5404a (a)(6) An exemption of a portion of the value of a qualified rental unit parcel. An owner of a qualified rental unit parcel shall be entitled to an exemption on the education property tax grand list of 10 percent of the grand list value of the parcel, multiplied by the ratio of square footage of improvements used for or related to residential rental purposes to total square footage of all improvements, multiplied by the ratio of qualified rental units to total residential rental units on the parcel.

2. Valuation of Subsidized Housing Worksheet & Instructions

For residential rental property that is subject to a housing subsidy covenant or other legal restriction, imposed by a governmental, quasi-governmental, or public purpose entity, on rents that may be charged
32 V.S.A. §3481(f)

Town/City: **West Windsor Town, Windsor County**

SPAN: TAX YEAR: 2022

Assessment Date: April 1, 2022

Property location:

Owner:

Total number of rental units:

Number of each size unit:	Studio	1 Bdrm.	2 Bdrm.	3 Bdrm.	4 Bdrm.	Comm.
	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

	Studio	1 Bdrm.	2 Bdrm.	3 Bdrm.	4 Bdrm.	Comm.
Monthly H.U.D. rent: <small>(published annually)</small>	<input type="text" value="\$ 764"/>	<input type="text" value="\$ 773"/>	<input type="text" value="\$ 918"/>	<input type="text" value="\$ 1,252"/>	<input type="text" value="\$ 1,378"/>	<input type="text" value="\$ -"/>
Monthly Utility Adjustments:	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>
Gross Rent:	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>	<input type="text" value="\$ -"/>
Total Gross Monthly Rent for the property:	<input type="text" value="\$ -"/>		Annualized	<input type="text" value="\$ -"/>		
Vacancy Allowance	HUD Rate <input type="text" value="2.40%"/>	<input type="text" value="\$ -"/>	X <input type="text" value="0.50"/>	= <input type="text" value="\$ -"/>		
Plus Other Income from laundry, parking, air conditioning, etc.:					<input type="text" value="\$ -"/>	
Effective Annual Gross Income:					<input type="text" value="\$ -"/>	
Reported actual expenses <small>(see attached audited source statement)</small>					<input type="text" value="\$ -"/>	
Property Taxes					<input type="text" value="\$ -"/>	
	Expenses minus taxes				<input type="text" value="\$ -"/>	only fill this in if reported actual expenses included property taxes
Net Annual Operating Income:					<input type="text" value="\$ -"/>	
Base Capitalization Rate: <small>(published annually)</small>					<input type="text" value="8.05%"/>	
2021 Eff Tax Rate from PYR Annual Report					<input type="text" value="\$ 1.9261"/>	
Effective tax rate to use for cap rate determination:					<input type="text" value="\$ -"/>	If not filled, will default to: \$ 1.9261
Total Capitalization Rate:					<input type="text" value="10.0%"/>	
Net Operating Income divided by the Total Capitalization Rate equals 100% Market Value						
	<input type="text" value="\$ -"/>	divided by	<input type="text" value="10.00%"/>	=	<input type="text" value="\$ -"/>	
100% Market Value as of April 1, 2022	<input type="text" value="\$ -"/>	times	<input type="text" value="100.00%"/>	=	<input type="text" value="\$ -"/>	Listed Value

LOA - Enter whole number percentage, eg. 90 for ninety percent. Level of Assessment is the overall ratio of assessed values to fair market values as of assessment date. Determine by comparing arms-length sales prices to listed values for one year period prior to April 1, 2022.

Subsidized / Qualified Housing should be valued at time of reappraisal, new construction, remodeling or change in construction. To value these properties according to statute you need to request an independently audited income / expense report.

Valuation of Subsidized Housing Instructions

The valuation of subsidized housing must be accomplished using a standardized methodology as described in Section 6, 32 V.S.A. §3481 (1). The law now requires the use of the Income Approach to Value. In order to ensure the uniform application of this approach, an active spreadsheet has been developed by PV & R. These are the instructions for using that tool.

At this point it is recommended that the actual spreadsheet be located on this site and downloaded to your hard drive or a disk. When you click on the spreadsheet a box will pop up. Click on "ENABLE MACROS" so that all calculations will be done for you. Also notice that on the bottom left of your screen there are tabs labeled Valuation, Lists, read me, and Law. You may want to look at these for reference. Please note that the spreadsheet is protected and that the only fields that are necessary to input data are light blue in color. You may also want to print out a copy for reference, and these instructions. Once that has been accomplished you may continue below:

USING THE INCOME APPROACH SPREADSHEET – [Subsidized Housing – tax year 2022](#)

INITIAL STEP

Scroll to the top left of the spreadsheet. You will see a drop-down box with a list of all the towns in Vermont, in alphabetical order. Locate your town and click on it. This will enable several functions that will greatly simplify the valuation process. Rents will be filled in and the equalized tax rate for your town will appear in the appropriate places.

Then continue down the spreadsheet.

Some of the top entries are obvious such as **Span Number, Property Location, and Owner**. Make the appropriate entries.

Total number of units: The total number of units will automatically appear in this field after you have filled in the number of units in each category below. Make sure that the total shown here matches the property description in your records.

Number of individual units: There is space provided on this line for the number of each type of rental unit including commercial (retail) rentals. This data is used in the calculation and therefore needs to be correct. These fields are light blue.

Monthly H.U.D. rents: The rents that must be used are the rents published by Housing and Urban Development for your specific county. These rents are published annually by H.U.D. and have been automatically filled in when you selected your town.

If there is commercial (retail) rental space, use the actual rent for that space. The owner should report it as part of the income and expense statement.

Monthly Utility Adjustments: In most cases, the owner pays for utilities such as heat and hot water, but there are exceptions. In properties where the tenant pays some or all of the utilities, an adjustment will need to be made. The owner's income and expense statement should show who pays what. Your local housing authority has a list available of the allowable adjustments. If you have a property like this, contact your local housing authority. This adjustment will be used in the calculations if you fill anything in. Do not use negative numbers. The built-in calculation will do the subtraction for you.

Gross Rent: This field automatically calculates using the data you have entered above.

Total Gross Monthly Rent for the property: The monthly and annual rent will calculate automatically.

U.S. Census Bureau Vacancy: The United States Census publishes annually a vacancy rate for the State of Vermont based upon on-going surveys they conduct. The figure for this year is 2.5%. The law requires that only half, or 50%, of this published rate is deducted from the annual gross income. This calculation has been locked into the spreadsheet and will be updated each year. Therefore, these lines are self-calculating and do not need to be adjusted.

Plus Other Income from laundry, parking, air conditioning, etc.: In some properties the owner receives additional income in a form other than rent such as noted above. Other income also includes items such as interest income on security deposits and on reserves for replacement, etc. This information will be provided to you on an income and expense statement from the owner.

Effective Annual Gross Income: This field will fill using the data entered above and it cannot be adjusted.

Reported Actual Expenses, less Real Estate Taxes: This information is provided by the owner in an income and expense statement. Mortgage payments and depreciation should also be subtracted as they pertain to the financing and tax status of the property, not the value of the property. Real estate taxes can be subtracted below as provision is made in the capitalization rate for the taxes. Do not apply real estate taxes in either place.

Property Taxes: If the taxes are grouped within the expenses such that you cannot determine the amount, look up the taxes paid and enter them here. If you can see the actual amount in the income and expense statement and subtract them there, make no entry here.

Net Annual Operating Income: This is the remaining amount of income after all expenses have been subtracted. This field is self-calculating.

Base Capitalization Rate: This is the base rate that is established annually by PV & R in conjunction with the Vermont Housing Finance Agency. It does not yet contain the real estate taxes as that provision is calculated below.

Effective Tax Rate: In the field for “Effective Tax Rate”, the number shown in the green box is the PVR calculated effective tax rate. This is the default number that was inserted when you clicked on your town. You can use this or calculate the effective tax rate by taking the total non-residential tax rate divided by your level of assessment. Either way the difference is minimal. If a revaluation has just been done in your town and the ratio published by PV & R is over 100%, you must not use a number higher than 1.00 as that would overvalue the property.

Total Capitalization Rate: The total capitalization rate that is used to process the net operating income into a value is self-calculating. It’s the sum of the base rate and the effective tax rate.

LOA: This means the level of appraisal. This is not synonymous with your CLA. To find your true LOA, the most accurate method is to take sales from 6 months before April first to 6 months after April first and run your own ratio study. Given the timing of establishing values for April first, this is seldom possible. The next best method is to use the sales one-year prior to the appraisal date and run a ratio. The remainder of the spreadsheet will self-calculate and provide the “Listed Value”.

The spreadsheet and these instructions have been provided by PVR to make the transition from any prior method of valuation employed by towns to the methodology required by the legislation, as straight forward and as easy as possible. You are not required by law to use this spreadsheet but are required to use the methodology laid out in 32 VSA §3481.

If you have any questions regarding the use of the excel spreadsheet, or these instructions, please contact your District Advisor who will assist you.

Should you require a thorough explanation of the Income Approach to Value, the International Association of Assessing Officers textbook titled “Property Appraisal and Assessment Administration” is an excellent reference book for Listers and Assessors.

3. OWNER-OCCUPIED COVENANT RESTRICTED PROPERTIES – these are not the same as Subsidized / Qualified Housing.



State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Agency of Administration

Jan, 9, 2015

To Vermont Municipalities:

You are receiving this letter as a reminder of a new law passed in 2014 that will affect how municipal listers and assessors value property for the 2015 grand lists. During the previous legislative session, the Vermont General Assembly passed a law regarding the valuation of housing subject to a housing subsidy covenant. The law took effect on Jan.1, 2015, and applies to property appearing in grand lists that will be lodged in 2015 and after. The law is reported at 32 V.S.A. § 3481(1)(C).

The law only applies to properties that are subject to a 1) housing subsidy covenant and 2) are owner-occupied. The covenant must be imposed by a governmental, quasi-governmental, or public purpose entity. If there is any question as to whether a property qualifies as one subject to a housing subsidy covenant under Vermont law, please see the full definition at 27 V.S.A. § 610. You may also discuss the question with your district advisor.

The law requires assessing officials to list owner-occupied housing that is subject to a housing subsidy covenant at 60%–70% of what the fair market value would be if the property was not subject to a housing subsidy covenant. To comply with the law, an assessing official should first determine the fair market value of the property without reference to the existence of the covenant. After a fair market value is established, the official should calculate an appraisal value that is not less than 60% and not more than 70% of the previously determined fair market value.

The assessing official must determine what percentage of fair market value between 60% and 70% is used for the appraisal value. The Vermont Department of Taxes suggests that officials use sales data obtained from similar properties with housing subsidy covenants and that they also review the terms of the covenant to determine the extent to which the covenant affects the fair market value. If the data and terms suggest that the property’s value is significantly affected by the covenant, a lower percentage should be used. If the data and terms suggest little or no impact on the property’s value, a higher percentage should be used.

If you wish to learn which properties in your jurisdiction have housing subsidy covenants, please contact the Vermont Housing and Conservation Board at 802-828-2965.

If you have any questions related to property valuation, please call the Division of Property Valuation and Review at 802-828-5860.

Sincerely,

Division of Property Valuation and Review



<http://tax.vermont.gov>

PVR will provide a list of covenant restricted properties to the town each year to compare with your grand list information.

Title 27 VSA § 610. Housing subsidy covenants; enforceability

- (a) Definition. As used in this section, "housing subsidy covenant" means a covenant the purpose of which is to encourage the development and continued availability of affordable rental and owner-occupied housing for low- and moderate-income persons. A housing subsidy covenant may be created during ownership or at the time of conveyance by the owner of real property as a condition of:
- (1) an allocation of "low-income housing tax credits" pursuant to regulations of the agency of commerce and community development.
 - (2) a grant, loan or contract made by an agency, instrumentality, or political subdivision of this state.
 - (3) a grant, loan, or contract made by a nonprofit corporation.
 - (4) a subsidized loan from any lending institution that makes loans for residential housing;
- or
- (5) a subsidized private transaction.
- (b) Restrictions. A housing subsidy covenant may include without limitation restrictions on the use of real property, restrictions on resale price, restrictions on tenant income and rents and restrictions on the income of a purchaser of housing or a housing unit for his or her own residence.
- (c) Requirements. A housing subsidy covenant shall be set forth in a separate and distinct document and executed, acknowledged and recorded in the manner provided by law for the execution, acknowledgment and recording of deeds.
- (d) Duration. A housing subsidy covenant may be perpetual or may be limited to a period specified in the document and may be amended or terminated by written agreement of the owner of the land and all persons or entities holding the right to enforce the covenant. Any amendment or termination shall be executed, acknowledged, and recorded as provided in this section.
- (e) Enforceability. A covenant that complies with this section shall run with the land and shall be enforceable according to its terms. The covenant may include provisions for monitoring and enforcing compliance. The covenant may be enforced by the person or entity that provided the subsidy of which creation of the covenant was a condition, or by any agency, instrumentality or political subdivision of the state or nonprofit corporation organized for the purpose of promoting affordable housing to whom the right of enforcement has been assigned. (Added 1989, No. 91, § 1; amended 1995, No. 190 (Adj. Sess.), § 1(a).)

Title 32 VSA 3481 Definitions

- (C) For owner-occupied housing that is subject to a housing subsidy covenant, as defined in 27 V.S.A. § 610, imposed by a governmental, quasi-governmental, or public purpose entity, that limits the price for which the property may be sold, the housing subsidy covenant shall be deemed to cause a material decrease in the value of the owner-occupied housing, and the appraisal value means not less than 60 and not more than 70 percent of what the fair market value of the property would be if it were not subject to the housing subsidy covenant. Every five years, starting in 2019, the Commissioner of Taxes, in consultation with the Vermont Housing Conservation Board, shall report to the General Assembly on whether the percentage of appraised valued used in this subdivision should be altered, and the reasons for his or her determination.

C. Current Use Allocation

32 V.S.A. § 3756(d): “The assessing officials shall appraise qualifying agricultural and managed forestland and farm buildings at use value appraisal as defined in subdivision 3752(12) of this title. If the land to be appraised is a portion of a parcel, any portion not receiving a use value appraisal **shall be valued at its fair market value as a stand-alone parcel**, and, for the purposes of the payment under section 3760 of this chapter, the entire parcel shall be valued at its fair market value as other similar parcels in the municipality.”

1. DEFINITIONS:

Current Use Allocation- determining parts of the whole value according to statute for purposes of exemption/tax implication. Current use should not be the reason for you to change any of your values! This is only an allocation of the parts!

Real Value- total value of the parcel including land, buildings and all improvements as determined at the time of assessment.

Methodology- be mindful of your valuation methodology in general and specific to each parcel. This includes understanding your land schedule and components of value.

*****Now is the time to check all of your current use excluded land values and develop a consistent practice which is fully documented going forward*****

2. What you need to get started:

- Current Use Applications (learn how to use the ECUSE system to check your files)
- Current use Management Map for the parcels (you should have a map for all parcels. If the current use map is missing call current use for a duplicate)
- Paper copy of land schedule – full and residual (understanding of how your land schedule works and how your land coding works in your CAMA system)
- Current Use Electronic File
- Copy of Cost Sheet / Lister Cards
- History of parcel
- Property Maps
- Deeds
- Site Inspection (if needed)

*Hint- develop a filing system where you can easily reference each file that is in current use- example each file might have a red file behind it if it is in current use or a tag on it. That red file would contain all the current use information relative to that parcel.

3. How to proceed:

Begin to look at the electronic download:

- Look for items that should be synchronized with your grand list

a) **Acreage- Current Use vs. Grand List**

Acreage Breakdown of the enrolled land is set by current use based on application, etc. You will look at total current use acreage and vs. total grand list acreage and if it does not match you need to determine why?

- ◆ Possible reasons for mismatch:
 - Subdivisions, Contiguous land purchased, your maps could be wrong, your NEMRC acreage did not get updated or historic transfers missed by either party.
- ◆ Town grand list information is correct until it is determined to be different. Don't change your information based on current use map- it is not a survey!
- ◆ Research, correct if possible and report back through your current use exchange- keep a copy of your research in your file.

b) **Parcel Number/Ownership/SPAN- Current Use vs. Grand List**

- ◆ Possible reasons for mismatch:
 - Parcel transfer to new ownership, transfer with life estate or trust, ownership name order of application vs PTTR or subdivision/split
- ◆ If mismatch- research, correct if possible and record the reason in your current use download exchange -use the drop-down box for reason and town comments to explain.
- ◆ Keep documentation with the file to refer to later.

c) **Value Breakdown- Current use vs. Grand List**

[GB-1138 – Land Developed or Withdrawn for the Current Use Program](#)

- **Allocating values should *never* involve changing your *Total Grand List Value!* Allocation is only assigning each portion of the value for appropriate taxation / exemption. A separate value must be allocated for:**

The house and site improvements and non-farm buildings Farm buildings Excluded land (not enrolled in the current use program) Enrolled land

- ◆ Begin with the **excluded** land – this is the allocation piece that needs to fit the statute. **Title 32 VSA Chapter § 3756 Definition (Appraisal Value)** (d) The assessing officials shall appraise qualifying agricultural and managed forestland and farm buildings at use value appraisal as defined in subdivision 3752(12) of this title. If the land to be appraised is a portion of a parcel, any portion not receiving a use value appraisal **shall be valued at its fair market value as a stand-alone parcel**, and, for the purposes of the payment under § 3760 of this chapter, the entire parcel shall be valued at its fair market value as other similar parcels in the municipality.
- ◆ Do your research (mentioned above). Find a standalone value for the excluded land (consider all excluded land in total).
- ◆ Find the actual parcel you are working on in the CAMA database. Look at the current use map for the parcel you are working on to determine the excluded land and any attributes that may factor into your valuation, such as topography, views, drainage, and access (these factors will affect the grade multiplier that you will apply to this portion of the land). If this is unclear from the information you, have you may need a site visit. Review the current use application for any description of the excluded portion.

- ◆ Using the land tab add a new Land ID (two or more Land IDs may be needed), code the excluded land as a stand-alone parcel that includes the total acreage of all excluded land (see example below). **Use the Microsolve CU calculator.**
 - ◆ The following example assumes you are currently using the NEMRC Microsolve CAMA system; if you are using another CAMA system you will need to develop a test parcel in that system to allocate values.
 - ◆ Example: A parcel has total excluded land of seven acres. You look at the map and see that two acres is a housesite and five acres is in a corner and is not touching the other two acres. You should value the two housesite acres using a CU Site / building lot coded as 6/1 for two acres at the grade currently applied on the cost sheet. You should code the other five acres as CU Acres / Other coded as 7/5 at an appropriate grade based on your knowledge/research of that portion of land. Account for all factors that affect the grade of that portion of land.
Do not adjust existing values or land ID's. This process is an independent calculation for allocation/exemption purposes only and will not change the overall cost sheet.
- ***Use due diligence to determine why the parcel is incorrect.**

Parcel Number / Ownership / SPAN- Current Use vs. Grand List.

Do the name and SPAN match the grand list? If not, why? Report back if there was a transfer, split, delete or other change by choosing the dropdown box labelled "Request Parcel Change", then add specific comments in the "New Town Comments Box"

VALUES	Total	Homestead	Non-Resident	
Dwelling&nonEFB	357900	337400	20500	1
Enrolled Farm Bldg	0	0	0	2
Excluded Land	95000	95000	0	3
Enrolled Land	126000	126000	0	4
Total Listed Val	578900	558400	20500	5
Use Value	7500	7500	0	6
Grand List	460400	439900	20500	7
Reduction	118500	118500	0	8

Value Breakdown – Current Use vs. Grand List

Total Listed Value – should match the total value on your cost sheet once you have allocated all of the parts

Homestead Total Listed Value should match the homestead value you have on your cost sheet once you have allocated all the parts (Note- land is always homestead if there is a declaration).

Non-Residential Total Listed Value – should match the value of your Total Value -minus your Homestead Value on your cost sheet once you have allocated all the parts. (Note- enrolled farm buildings are always Non-Residential as they are considered business use).

Use Value = # acres in program (ag/forest etc.) x use value per acre x CLA
Grand List value will be the taxable amount after deduction is applied
Reduction will be exemption loaded on the value screen in parcel maintenance under Current Use

Acreage- Current Use vs. Grand List – does total match grand list? If not, why? Report back using "Acres Reason(s) for change" boxes and included specifics under "New Town Comments"

Parcel Information

Parcel ID: 00000098000 Owner Name: WRIGHT CHRISTIE Owner Name2: _____

Owner Address: _____ City: _____ State: _____ ZipCode: _____ Status: A

Parcel	History	Land/OB	Sec 1/Pg 1	Sec 1/Pg 2	Sec 1/Pg 3	Valuation	Picture	Photo	Note
Land ID:	3	Quality:	3	Average	Finish:				
Calc Method:	6	CU Site	Quantity:	2	< Typical	Class:	4	D	
Land Type:	1	Bldg Lot	SI Name:						
Area:	2.00	Rate:	8000.00	% Good:	70				
Grade:	1.00	Add to Hsite:	2	Yes	Name:				
Frontage:	0	Add to Hmstd:	2	Yes	Rate:				
Depth:	0	Outbid ID:	1						
Rate:	0.00	Type:	11	Toolshed	Silo/BarnHt:				
S-Imp ID:	1	Area/Diam:	240	Add to Hsite:	2	Yes			
Type:	1	Siding:	1	Plywood	Add to Hmstd:	2	Yes		

Add Delete SKETCH

Caption: This image shows how you code a 6/1 for a two-acre housesite. This coding will treat the 2 acres as site value from the full or site land schedule. This example shows a housesite that was determined to be average (1.0) grade.

Parcel Information

Parcel ID: 00000098000 Owner Name: WRIGHT CHRISTIE Owner Name2: _____

Owner Address: _____ City: _____ State: _____ ZipCode: _____ Status: A

Parcel	History	Land/OB	Sec 1/Pg 1	Sec 1/Pg 2	Sec 1/Pg 3	Valuation	Picture	Photo	Note
Land ID:	4	Quality:	3	Average	Finish:				
Calc Method:	7	CU Acres	Quantity:	2	< Typical	Class:	4	D	
Land Type:	5	Other	SI Name:						
Area:	5.00	Rate:	8000.00	% Good:	70				
Grade:	0.80	Add to Hsite:	2	Yes	Name:				
Frontage:	0	Add to Hmstd:	2	Yes	Rate:				
Depth:	0	Outbid ID:	1						
Rate:	0.00	Type:	11	Toolshed	Silo/BarnHt:				
S-Imp ID:	1	Area/Diam:	240	Add to Hsite:	2	Yes			
Type:	1	Siding:	1	Plywood	Add to Hmstd:	2	Yes		

Add Delete SKETCH

Caption: This image shows how you code five-acres at 7/5. This coding will treat the land as 5 acres from the residual schedule. This example shows that this land was determined to be a .80 grade based on the physical attributes of the land.

Sample Land Schedule

These are town specific values, your town numbers will be different

Full			Residual		
Acres	Value	\$/Acre	Acres	Value	\$/Acre
1	45,000	45,000			
2	65,000	32,500			
3	72,500	24,167	1	7,500	7,500
4	80,000	20,000	2	15,000	7,500
5	87,500	17,500	3	22,500	7,500
6	95,000	15,833	4	30,000	7,500
7	102,500	14,643	5	37,500	7,500
8	110,000	13,750	6	45,000	7,500
9	117,500	13,056	7	52,500	7,500
10	125,000	12,500	8	60,000	7,500
11	128,125	11,648	9	63,125	7,014
12	131,250	10,938	10	66,250	6,625
13	134,375	10,337	11	69,375	6,307
14	137,500	9,821	12	72,500	6,042
15	140,625	9,375	13	75,625	5,817
16	143,750	8,984	14	78,750	5,625
17	146,875	8,640	15	81,875	5,458
18	150,000	8,333	16	85,000	5,313
19	153,125	8,059	17	88,125	5,184
20	156,250	7,813	18	91,250	5,069
21	159,375	7,589	19	94,375	4,967
22	162,500	7,386	20	97,500	4,875

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 786	
Property ID: 00000098000		Span #: 354-109-10797		Last Inspected: 05/10/2017	
				Cost Update: 06/15/2017	
Owner(s): WRIGHT CHRISTIE		Sale Price: 0		Book: Validity: No Data	
Address:		Sale Date: / /		Page:	
City/St/Zip:		Bldg Type: No Data		Quality: 0.00	
Location: 0 WHIPPLE HOLLOW ROAD		Style: No Data		Frame: No Data	
Description: DWL & LAND		Area: 0		Yr Built: 0 Eff Age: 0	
Tax Map #: 00-00-0098.000		# Rms: 0		# Bedrm: 0 # Ktchns: 0	
		# 1/2 Bath: 0		# Baths: 0	
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
SI Bldg Lot	2.00	1.00	1.00		65,000
AC Other	5.00	1.00	0.80		30,000
Total	7.00				95,000
TOTAL CURRENT USE VALUE					95,000

- ◆ Run cost and preview. Does this make sense for 7 acres of land with a site based on what you know about this land? Does this represent Fair Market Value?
- ◆ Print- you will now have a value for 7 acres as a stand-alone parcel. This value will be the excluded land value for current use allocation.

(EXCLUDED VALUE IS WHAT WE ARE CALCULATING AS SEPARATE – ENROLLED VALUE WILL BE THE MATHEMATICAL REMAINDER OF TOTAL LAND VALUE)

c) Now you are ready to input value allocation in the current use download edit screen

- ◆ Input excluded value as determined by your current use calculator (or test parcel for non Microsolve towns).
- ◆ Look at total land value on your original cost sheet. Subtract excluded value just entered from the total land value. The remaining value is your enrolled value. You do not see the enrolled value on a cost sheet because it is a remainder value only.

d) Once you have completed the land you need to allocate the other portions of the cost sheet (if applicable) - houses, outbuildings, site improvements, and enrolled farm buildings.

- ◆ Hover your mouse over the total value (just under enrolled land)- look in upper right-hand corner of screen- you will see your grand list value for this parcel and any portion or split between homestead and Non-Residential.
- ◆ Look at enrolled farm building information on tab- also refer to current use application. Enrolled farm buildings are ALWAYS Non-Residential so if you have some on your screen you need to code them as Non-Residential (not in Homestead) in CAMA and re-cost. (Total parcel value should not change)
- ◆ Allocate all remaining value appropriately until all columns are green.
- ◆ Print parcel worksheet
- ◆ Validate and Save this parcel and repeat process for every current parcel.
- The current use calculator in CAMA will be a tool you can use repeatedly to allocate all current use values. You can also use this to value current use penalty value for penalty calculation.

Any change to allocation requires a Change of Allocation Notice sent to the taxpayer with grievance rights.

Dear Property Owner		
Your property identified above is enrolled in the Use Value Program. The following assessment information shows how the Use Value benefits are applied. The Exempt Reduction shows the reduction in your assessment resulting from the Use Value Program. The Owner's Taxable Value is the amount on which your taxes will be based. Values identified as homestead property will be taxed at the homestead rate while value identified as non-residential property will be taxed at the non-residential rate (Subject to your actual Homestead filing status.)		
	Homestead	Non-Residential
	-----	-----
Dwellings and Non-Farm Buildings Value	337,400	20,500
Farm Buildings Value	0	0
Listed Value of 7.00 acres of Excluded Land	95,000	0
Listed Value of 53.00 acres of Enrolled Land	126,000	0
Use Value of 53.00 acres of Enrolled Land	7,500	0
Total Property Listed Value	558,400	20,500
Owner's Taxable Value	439,900	20,500
Exemption Reduction (Value not Taxed to Owner)	118,500	0
Last Year Education Reductions	114,900	0
Difference	3,600	0
Last Year Total Reductions	114,900	
Total Difference	3,600	
You have the right to appeal these values. If you wish to pursue an appeal,		

03/14/2018
02:53 pm

Exemption Sampleville 2018 GL Grand List
Mailing Certificate
By Name For All Parcels In All Districts

Page 1 of 1
tgilders

Address

SAMPLE MUNICIPAL TRUST
1 VOTED WAY
SAMPLETOWN VERMONT 00001

SAMPLE TERESA
10 EXEMPT WAY
SAMPLE VERMONT 00001

- You should send all Change of Allocation Notices via Certificate of Mailing.
- Audit Process- Property Valuation & Review will be auditing a small number of towns each year. The Director of Property Valuation has the authority to set values if it is determined that the values are not appropriate (32 VSA § 3760a(c))

Penalty Value Calculation:

Penalty

Title 32VSA § 3757. Land use change tax

(a) Land which has been classified as agricultural land or managed forestland pursuant to this chapter shall be subject to a land use change tax upon the development of that land, as defined in section 3752 of this chapter. The tax shall be at the rate of 10 percent of the full fair market value of the changed land determined without regard to the use value appraisal. **If changed land is a portion of a parcel, the fair market value of the changed land shall be the fair market value of the changed land as a separate parcel, divided by the common level of appraisal.** Such fair market value shall be determined as of the date the land is no longer eligible for use value appraisal. This tax shall be in addition to the annual property tax imposed upon such property. Nothing in this section shall be construed to require payment of an additional land use change tax upon the subsequent development of the same land, nor shall it be construed to require payment of a land use change tax merely because previously eligible land becomes ineligible, provided no development of the land has occurred.

How does the penalty calculation differ from the allocation of excluded land?

When land value is allocated for current use all excluded land is considered together, regardless of whether or not it is contiguous. When the penalty value is calculated it is calculated as the value as a separate parcel of the portion that is being withdrawn from the program at that time. This may or may not be the same amount of acreage as the total excluded acres.

When you value or “allocate” excluded land you are doing an independent appraisal on that land, it is a new value or appraisal assignment. Similarly, when you value land for penalty purposes – each scenario or request is a new appraisal assignment.

Back to our example above:

Assume that the property owner has 7 acres excluded and the following year for whatever reason removes an additional 5 acres. The penalty calculation for the 5 acres would be as a separate parcel of 5 acres although the excluded land allocation for that year would be a total of 12 acres of excluded land. Remember to always look at the maps to help with determining fair market value.

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 778	
Property ID: 01030173111	Span #: 354-109-10800	Last Inspected: / /	Cost Update: 05/26/2022		
Owner(s): WRIGHT CHRISTIE	Sale Price: 120,000		Book: 52	Validity: Yes	
Address: 1 ADDRESS HILL RD	Sale Date: 03/25/2021		Page: 100-102		
City/St/Zip: SAMPLE TOWN VT 05000	Bldg Type: No Data	Quality: 0.00			
Location: 0 GEARY RD S	Style: No Data	Frame: No Data			
Description: LAND ONLY	Area: 0	Yr Built: 0	Eff Age: 0		
Tax Map #:	# Rms: 0	# Bedrm: 0	# Ktchns: 0		
	# 1/2 Bath: 0	# Baths: 0			
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Total	5.00	1.00	1.00		87,500
Total	5.00				87,500
TOTAL CU EXCLUDED OR PENALTY VALUE					87,500

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 778	
Property ID: 01030173111	Span #: 354-109-10800	Last Inspected: / /	Cost Update: 05/26/2022		
Owner(s): WRIGHT CHRISTIE	Sale Price: 120,000		Book: 52	Validity: Yes	
Address: 1 ADDRESS HILL RD	Sale Date: 03/25/2021		Page: 100-102		
City/St/Zip: SAMPLE TOWN VT 05000	Bldg Type: No Data	Quality: 0.00			
Location: 0 GEARY RD S	Style: No Data	Frame: No Data			
Description: LAND ONLY	Area: 0	Yr Built: 0	Eff Age: 0		
Tax Map #:	# Rms: 0	# Bedrm: 0	# Ktchns: 0		
	# 1/2 Bath: 0	# Baths: 0			
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
SI Bldg Lot	2.00	1.00	1.00		65,000
AC Other	3.00	1.00	1.00		22,500
Total	5.00				87,500
TOTAL CU EXCLUDED OR PENALTY VALUE					87,500

Remember to always look at the maps to help with determining fair market value.

*See myVTax Guide: [GB-1178](#) - LV-314 Return Navigation for Listers for property owner notification.

The screenshot shows the myVTax interface for Bennington Listers. At the top, there is a navigation bar with the Vermont logo and 'myVTax' text. Below this, the user is identified as 'Bennington Listers' with a phone number '+1 (802) [redacted]'. A welcome message says 'Welcome, Bennington Listers' and notes the last login time as 'Monday, May 9, 2022 3:00:38 PM'. There is a 'Manage My Profile' link. A navigation menu includes 'LUC Values Requests', 'LUC All', 'LUC Lien Releases', 'PTTR Search', and 'I Want To'. The main content area is titled 'LUC Values Requests' and includes a table with columns for Confirmation Number, SPAN, Last Name/Entity Name, Withdrawal Date, and Request Date. A single row is visible with the following data: Confirmation Number: 1-959-206-400, SPAN: 051-[redacted], Last Name/Entity Name: [redacted], Withdrawal Date: Mar-31-2022, Request Date: Apr-08-2022. There are also links for 'Show History', 'Export', and a 'Filter' input field.

D. SOLAR VALUATION

Vermont Photovoltaic (PV) System Inventory Form (Form PV-604)

Property Information

Property Owner (CPG Holder)			Email Address		
Mailing Address			Property Address		
City	State	ZIP Code	City	State	ZIP Code
<input type="checkbox"/> Net Metered	<input type="checkbox"/> Speed Project / Generation	<input type="checkbox"/> Group Net Metered (must be accompanied by contract)	Parcel ID	Parcel SPAN	
PV Ownership <input type="checkbox"/> Owned <input type="checkbox"/> Leased			PV Project Type <input type="checkbox"/> Existing <input type="checkbox"/> Under Construction <input type="checkbox"/> Proposed		

Solar Panels

32 V.S.A. § 8002(16) "Plant owner" means a person who has the right to sell electricity generated by a plant.

Certification / CPG

Year Certified	CPG # (include revision, if applicable)
----------------	-----------------------------------------

Electricity Rate Inputs

Name of Utility Company
Electric Rate (¢/kWh) to include solar adder

Solar Resource Calculation

System Size in Watts	DC	AC
System Age	Module Warranty/years	
Array Type (select one)	<input type="checkbox"/> Fixed <input type="checkbox"/> Single Axis <input type="checkbox"/> Dual Axis	
Array Tilt	Array Azimuth	
Location (Roof, Ground, etc.)		

Operation & Maintenance Inputs

Inverter Size in Watts
Inverter Warranty/years
Age of Inverter(s)
Inverter Replaced? <input type="checkbox"/> Yes <input type="checkbox"/> No

Comments. If leased, please provide name, address, and e-mail of lessee here.

--

32 V.S.A. § 3481(D)(ii): The owner of a project shall respond to a request for information from the municipal assessing officials by returning the information sheet describing the project in the form specified by the Director not later than 45 days after the request for information is sent to the owner. If the owner does not provide a complete and timely response, the municipality shall determine the appraisal value using the published model and the best estimates of the inputs to the model available to the municipality at the time, and the provisions of section 4006 of this title shall apply to the information form in the same manner as if the information form were an inventory as described in that section. Nothing in this subdivision (1)(D) shall affect the availability of the exemption set forth in the provisions of section 3845 of this title or availability of a contract under the provisions of 24 V.S.A. § 2741.

32 V.S.A. § 4006 Failure to Return Inventory: Failure of a taxpayer to make and return a signed, sworn to, or affirmed inventory within 45 days after the mailing of such inventory by the town listers shall bar the taxpayer from any statutory appeal under this chapter or chapter 131 of this title, unless such failure is due to factors beyond the taxpayer's control. In addition, a taxpayer who fails to submit an inventory within the time and in the form prescribed may be fined not more than \$100.00 for each violation.

I do solemnly swear or affirm, under the pains and penalties of perjury, that, to my best knowledge and belief, the foregoing inventory and information supplied herewith by me subscribed is a full, true and correct list and description of all taxable property, both real and personal, which should be set in the grand list to me.

Submitted by (please print)		Title	Phone
Signature		Date	

This form provided as a courtesy by the Vermont Department of Taxes.
To be filed with Town Lister.

Form PV-604
Rev. 12/17

Clear ALL fields

Save and go to Important Printing Instructions

Save and Print

Solar PV-604 form [PV-604 Vermont Photovoltaic \(PV\) System Inventory Form](#)

Valuation of Solar Plants

Municipal property tax is imposed on a solar plant unless one of the following applies:

- The solar plant has a plant capacity less than 50 kW and is either (a) operated on a net-metered system or (b) not connected to the electric grid and only provides power on the property on which it is located; or
- The municipality has voted to exempt the plant pursuant to 32 V.S.A. § 3845; or
- The municipality has entered into a contract to stabilize the property's taxes pursuant to 24 V.S.A. § 2741.

All other solar plants must be valued for municipal property tax purposes. Solar plants with a plant capacity of less than 50 kW, and that do not qualify for any of the three exemptions described above, will also be valued for education property tax purposes. Vermont law requires a solar plant to be valued using the discounted cash flow method as described in 32 V.S.A. § 3481(1)(D) and designated by the Department's Division of Property Valuation and Review (PVR). Assessing officials should contact their district advisors for help with using the valuation model identified by PVR.

The appraisal value that an assessing official should use is 70% of the value calculated by the valuation model based on the expected 25-year project life.

The assessment will remain unchanged for either 25 years or the remaining life of the project, whichever comes first. For net-metered systems that are not exempt, an assessing official must reduce the plant capacity by 50 kW before calculating an appraisal value.

Valuation of Energy Storage Facilities

An energy storage facility is defined as "a stationary device or system that captures energy produced at one time, stores that energy for a period of time and delivers or may deliver that energy as electricity to the grid for use at a future time." Municipal property tax is imposed on an energy storage facility unless one of the following applies:

- The energy storage facility has a plant energy rating of less than 600 kWh; or
- The facility is connected to, and part of, a solar plant that has a plant capacity less than 50 kW and is either (a) operated on a net-metered system or (b) not connected to the electric grid and only provides power on the property on which it is located; or
- The municipality has voted to exempt the facility as part of a plant pursuant to 32 V.S.A. § 3845; or
- The municipality has entered into a contract to stabilize the property's taxes pursuant to 24 V.S.A. § 2741.

Other energy storage facilities are subject to municipal property taxes. The appraisal value for real and personal property of the facility must be calculated as \$0.25 per kWh of plant energy rating.

Valuation of Land Underlying Solar and Energy Storage Facilities

Land Underlying a Facility Subject to Uniform Capacity Tax

When a solar plant or energy storage facility is subject to Uniform Capacity Tax, the underlying land must be valued as if the plant is not present. Municipalities should use the appropriate value according to the land schedule for the municipality without any further adjustments.

A solar plant is subject to the Uniform Capacity Tax if it generates electricity from solar power and has a plant capacity of 50 kW or more. Any energy storage facility connected to the plant is considered part of the generating plant and also subject to UCT.

A storage facility is subject to Uniform Capacity Tax if it is connected to the grid (but not connected to a plant) and has a plant energy rating of 600 kWh or more.

Land Underlying Facilities Not Subject to Uniform Capacity Tax

The following facilities are not subject to the Uniform Capacity Tax, Municipal Property Tax, and Education Property Tax:

- A solar plant with a plant capacity of less than 50 kW; and
- An energy storage facility with a plant energy rating of less than 600 kWh.

In both cases, the underlying land is nevertheless subject to municipal taxes. When this occurs, the land should be valued based on its highest and best use. Market and income approaches are appropriate for determining value.

Solar and Energy Storage Facilities on Exempt Land

Solar plants and energy storage facilities do not alter the preexisting exempt status when constructed on land that is subject to a property tax exemption. The underlying land continues to be treated as exempt.

LAWS, REGULATIONS AND GUIDANCE

[32 V.S.A. § 8701 Uniform Capacity Tax](#)

[30 V.S.A. § 8002 Definitions \(Chapter 89: Renewable Energy Programs\)](#)

[32 V.S.A. § 3802 Property Tax \(Chapter 125: Property Tax Exemptions\)](#)

[32 V.S.A. § 5401\(10\)\(J\) Definitions \(Chapter 135: Education Property Tax\)](#)

[32 V.S.A. § 3481 \(D\)\(i\) Miscellaneous Provisions Pertaining to the Listing of Property for Taxation](#)

[24 V.S.A. § 2741 Municipal Corporations; Property Values Fixed by Contract](#)

E. TRAVEL TRAILER VALUATION

As noted in [32 VSA 3692](#), there are instances when “travel trailers” become taxable as real estate. As with other taxable real property, the goal is to appraise them at market value as of the date of reappraisal in your municipality. The normal costs per square foot used for mobile homes may not be applicable for travel trailers. Many towns will get a NADA cost book and use it to value this type of property. During inspection, Listers should get the size, make, model and year of manufacture for the travel trailer. Note the condition both interior and exterior as well as any built in’s. Also note if it is an expandable model, with a slide out portion. Use the NADA (National Automobile Dealers Association, <http://www.nadaguides.com/RVs>) manual to determine the appropriate value for each travel trailer. Be sure to note how you arrived at the end value for the trailer in “Notes”.

A travel trailer or travel coach is defined in Title 23 sec 4 (41)

[http:// statutes/law.com/Vermont/title-23 VSA chapter-1§4](http://statutes/law.com/Vermont/title-23_VSA_chapter-1§4)

(41) "Trailer coach" shall mean any trailer or semi-trailer designed to be towed by a motor vehicle and designed, equipped, or used for sleeping, eating, or living quarters.

The term “trailer coach” as defined in 23 VSA § 4(41) includes mobile homes not affixed to land. PVR Rule 82-1 (32) § 3802(4). Trailer coaches are taxable unless they are registered yearly and designed and used for recreational purposes. The listers must determine whether the property in question is real property and taxable as such, personal property and taxable as such, or personal property and exempt as such. A trailer coach is listed as real property and is taxable if:

1. It is affixed to the land (water and sewer hook-up; electricity, etc.), or
2. It is situated in the town on the same trailer or campsite for more than 180 days during the 365 days prior to April 1. 32 VSA § 3692.

A trailer coach is personal property and taxable in the municipal grand list if:

1. It is inventory and inventory are taxed in your town. This would include inventory of a dealer and any trailer coach owned by an individual that is for sale, as distinguished from the one simply stored on property on which the owner resides in another dwelling. This property is exempt from the education grand list, whether for sale or being stored.
2. It is not affixed to the land and is used for income-producing purposes. This would include trailer coaches that are rented, or used for storage of materials, or used at construction sites.

This would be listed in the municipal grand list as machinery and equipment if your town taxes such property. This property is exempt from the education grand list.

Because mobile homes tend to be mobile, there are a few special provisions for dealing with the collection of property taxes. An owner of a mobile home (except those held for sale by a manufacturer, distributor or dealer that are stored or displayed on a sales lot and are not connected to utilities) may not sell, trade, transfer, or move the home without a mobile home uniform bill of sale endorsed by the clerk of the municipality in which it is located. In the case of removal of a mobile home from the municipality, or of a sale, trade, or transfer that will result in the removal of the mobile home from the municipality, the clerk shall not endorse the mobile home uniform bill of sale unless all property taxes assessed with regard to the mobile home, but not the mobile home site, have been paid. 32 VSA § 5079. If a mobile home is sold, traded or moved between April 1 and the time that the grand list has been completed, listers may be asked to help estimate the amount of tax to be paid by the owner for that year.

F. TAX EXEMPT PROPERTY “INSURANCE REPLACEMENT VALUE”

Note: This form is also available online at www.tax.vermont.gov

<http://www.state.vt.us/tax/pdf.word.excel/forms/pvr/CR-001.pdf>

Vermont law requires owners of certain types of property exempt from taxation to provide assessing officials with the insurance replacement cost of exempt property. If an exempt property is not insured, the owner of the property must provide a written explanation of why the property is not insured. 32 VSA § 3802a.

32 § 3802a. Requirement to provide insurance information

Before April 1 of each year, owners of property exempt from taxation under subdivisions 3802(4)-(6), (9), and (12)-(15) and under subdivisions 5401(10)(D), (F), (G), and (J) of this title shall provide their local assessing officials with information regarding the insurance replacement cost of the exempt property or with a written explanation of why the property is not insured. (Added 2013, No. 73, § 29, eff. June 5, 2013.)

Owners of most, but not all, exempt properties are required to report the insurance replacement cost. Please review the list of property owners to whom the new law applies in the table below. Owners of a property that qualifies for any of the listed exemptions must complete and return this form to the local municipality.

Go to Tax.Vermont.Gov to get Insurance value form.

Form CR-001: <http://tax.vermont.gov/sites/tax/files/documents/CR-001.pdf>

Listers should use this information as an additional tool to establish values on these properties to include in the grand list. Remember that the values reported will be insured values of the buildings only. It is also important to verify whether the reported value includes personal property which does not need to appear in the grand list. It is not necessary that you replace the values you have already developed for these properties with the insurance replacement cost, as that may not be the appropriate answer. Listers should use the tools available to them to find fair market value for all properties on the grand list including those that are considered tax exempt.

Owner 1	TOWN OF LONDONDERRY	Find	Tax status	N
Owner 2		Find	Nontax Statute	
Address 1	PO B	32 VSA 3802(1){1}	Property of US Government	
Address 2		32 VSA 5401(10)(F)	Property owner by municipality within and used for municipal	
		32 VSA 3802(1){2}	Property of the State of Vermont	
City/St/Zip	SO L	10 VSA 841	Property owner by Housing Finance Agency	
Location A	LOWE	315 F SUPP 908 (1970)	Property owned by the Small Business Administration (Town of Bristol v United States)	
		24 VSA 4003 and 4020	Property of municipal housing authority	
Location B	LOWELL LAKE ROAD	18 VSA 2825	Property of Vermont Student Assistance Corporation (VSAC)	
			Owner	

MUNICIPAL		Real Value Source	Pre
Land	8,800		
Building	0		
Real	8,800		
Homestead	0	Assessment	
Housesite	0	Insurance	
Veteran	0	Code	

G. WHAT IS AN “ABSTRACT”?

The definition is “a summary of the contents of a book, article or formal speech” (dictionary.com).

On or before June 4th (>5000 population) or June 24th (<5000 population) towns will “lodge” the (abstract or preliminary) grand list. This means the grand list is signed & delivered to the town clerk as an official public document and grieve their assessed value. At the same time notices are posted publicly allowing the public to view any item in the document and grieve their assessed value. Notice (Change of Appraisal Notice - mailed) is also given to taxpayers whose value changed allowing them to grieve.

Grievance proceedings follow with any changes to be made and notified via “Result of Grievance”. Changes can be made to the “abstract” grand list in the vault, or a new “final” grand list can be printed. If a new is printed it should remain with the abstract in the vault. Changes made from one version to another should be indicated.

Any changes after the final grand list may be made only via selectboard approval under Errors & Omissions (except for homestead declaration which do not need selectboard approval), or results of further appeal (BCA, State Board or Court). All changes should be recorded in the official vault copy of your grand list.

H. GRIEVANCE

Do’s:

- Schedule grievance times
- Ask for something in writing
- Allow taxpayer to present case
- Limit time frame (15 minutes approx.)
- Answer reasonable questions from taxpayer
- Listen and take notes
- Remain open-minded
- Advise the taxpayer of how and when they will be notified of your decision
- Treat this property as an “individual” property
- Consider not only errors but the FMV of the property as of 4/1 of grievance year
- Advise the taxpayer of the next steps to grieve if they are unhappy with your decision
- Schedule a site visit if necessary and time allows

Don’ts:

- Discuss possible changes to be made
- Argue with taxpayer or point out flaws
- Belittle or talk down to taxpayer
- Allow taxpayer to belittle or talk down to you

I. COMPARABLE SALES GRID (example form for use in appeals)

Item	Subject Property	Comparable #1		Comparable #2		Comparable #3	
Address							
Proximity to Subject							
Sale Price / Sale Date		\$		\$		\$	
	Description	Description	Plus/Minus	Description	Plus/Minus	Description	Plus/Minus
Date of Sale & Time Adjustment			\$		\$		\$
Acreage			\$		\$		\$
Location / Neighborhood			\$		\$		\$
Site / View			\$		\$		\$
House Style / Appeal			\$		\$		\$
Constr. Quality			\$		\$		\$
Age			\$		\$		\$
Condition			\$		\$		\$
Living Area Sq Ft			\$		\$		\$
Count	Total/Bdrms/Bath ' / /	Total/Bdrms/Bath ' / /	\$	Total/Bdrms/Bath ' / /	\$	Total/Bdrms/Bath ' / /	\$
Gross Living			\$		\$		\$
Basement & Bsmt Fin Rooms			\$		\$		\$
Functional Utility			\$		\$		\$
Garage / Carport			\$		\$		\$
Other Outbuildings			\$		\$		\$
Porches & etc.			\$		\$		\$
Energy Eff. Items			\$		\$		\$
Other (Include Remodel)			\$		\$		\$
Net Adjustment		\$		\$		\$	
Indicate Value of Subject		\$		\$		\$	

J. EQUALIZATION ANALYSIS

1. Equalization Study

Coefficient of Dispersion (COD) – The coefficient of dispersion (COD) is a measure of uniformity of appraisals for all properties on the Grand List. If, for example, a town has valued every single property at 100% of fair market value (that is, every property has an assessment to fair market value ratio of 100%), then there is zero dispersion, hence 0.00 % COD. Similarly, if every single property is assessed at 80% of fair market value, there is zero dispersion. If, however, the town average assessment to sales ratio is 80%, but individual assessments vary markedly, either above or below the average, then the disparity of assessments will reflect in a COD greater than 0%. As the disparity increases, the COD correspondingly increases.

Zero is a perfect score as a coefficient of dispersion. It indicates absolute fairness insofar as every taxpayer is appraised at the same percentage of fair market value. The higher the number the greater the dispersion or disparity in how properties are assessed in that town. Because of fluctuations in the market, and because properties are constantly being improved or changed, a perfect score is impossible. A coefficient of dispersion of lower than 10 is unusual.

Statistically, it is the average absolute deviation of a group of numbers from the mean expressed as a percentage of the median.

Common Level of Appraisal (CLA) – In Vermont law, “the ratio of the aggregate value of local education property tax Grand List to the aggregate value of the equalized education property tax Grand List.” 32 VSA, section 5401(3).

It is essentially a measure of how close a town or city’s local appraisals are to fair market value. Vermont municipalities will be required to reappraise when the CLA falls below 85% or above 115%. 32 VSA section 4041(a).

32 V.S.A. § 4041a (b) If the Director of Property Valuation and Review determines that a municipality's education grand list is at a common level of appraisal below 85 percent or above 115 percent, or has a coefficient of dispersion greater than 20, the municipality shall reappraise its education grand list properties. If the Director orders a reappraisal, the Director shall send the municipality written notice of the decision. The municipality shall be given 30 days to contest the finding under procedural rules adopted by the Director, to develop a compliance plan, or both. If the Director accepts a proposed compliance plan submitted by the municipality, the Director shall not order commencement of the reappraisal until the municipality has had one year to carry out that plan.

Why is equalization important to towns?

- **CLA** – measures your assessments versus the current market – as your values get further away from 100% of fair market value your town will/may be affected in the following ways:
 - Appeals
 - Added number of appeals
 - Added chance you may lose your case on appeal thus creating inequity
 - Tax Rates
 - Adjustment to education rates up or down based on your CLA
 - Reappraisal
 - Order to reappraise if CLA falls below 85%
 - Order to reappraise if CLA falls above 115%

- **COD** – measures equity within and amongst properties in your town. May affect your town in the following ways:
 - Inequity
 - The higher the COD the more some people/properties are assessed at unequal levels, and some are carrying higher percent of tax burden than others
 - Reappraisal
 - Order to reappraise if COD rises above 20%.

What can towns do to monitor/maintain the CLA/COD?

- Verification/investigation of sales
- Verification of sales inventory to make sure sold property is the same as listed
- Learn how to track sales and run CLA/COD on areas/groupings of properties
- Understand types of reappraisal and when you may be eligible for partial/statistical reappraisal
- Perform partial/statistical adjustments as needed/warranted
- Be VIGILANT – Towns should begin monitoring & considering this as soon as a reappraisal is complete

2. REASONS TO ELIMINATE SALES FROM EQUALIZATION STUDY

The Tax Department reserves Numbers one through seven for administrative purposes (such things as corrective deeds, etc.). We have tried to eliminate the condominium timeshares sales but may not have caught all. If you find a timeshare, please code with a "4".

0.- 7. Reserved for Tax Department

8. Sales between members of the immediate family.
9. Sales between a corporation and a stockholder.
10. Tax sales; sheriff's sales; bankruptcy; receivership, dissolution, or liquidation sales.
11. Sales by and to guardians, trustees, executors, and administrators.
All Estate sales should be verified, and the circumstances documented. Details to be checked include market exposure, length of time on the market, whether an appraisal was done, and seller motivation. Liquidation of an estate for distribution may result in a sale for less than market value.
12. Sales to or from the U.S. Government, the state of Vermont or any political subdivision of Vermont.
13. Sales to or from any charitable, religious, or benevolent organization.
14. Sales where unusual financing significantly affected sale price.
15. Sales where all assessed interests were not sold thereby affecting sale price (timeshare-use code 4, common area, life interest retained, development rights retained, etc.)
16. Sales of property assessed in more than one town.
17. Any sales that include business personal property, where the value of such business personal property has been 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.
19. Other reasons (will not be accepted without written explanation). Example: Sale to abutter that has not had market exposure.
20. Abutter Sale.
21. Sales where the property sold was substantially changed with improvements after the assessment date but prior to date of sale. Requires explanation. See definition of "Substantial Improvements."
22. Resales (Show the buyer/seller and date of previous sale). The earlier sale is tagged with this code.

50. Reserved for Tax Department (statistically influential sale).

- **SALES VERIFICATION FORM** – this is only a sample – a variation may be used by the town but should include similar questions (not required but very useful).

VERMONT DEPARTMENT OF TAXES

SALES VERIFICATION FORM

TOWN: _____ Date: _____

BUYER: _____ Sale Property: _____

Sale Price: \$ _____ Sale Date: _____

R.E. Broker: _____

Broker Phone # () _____

Prop. Type: _____

Doc. No: _____

SPAN: _____

Buyer Phone # () _____

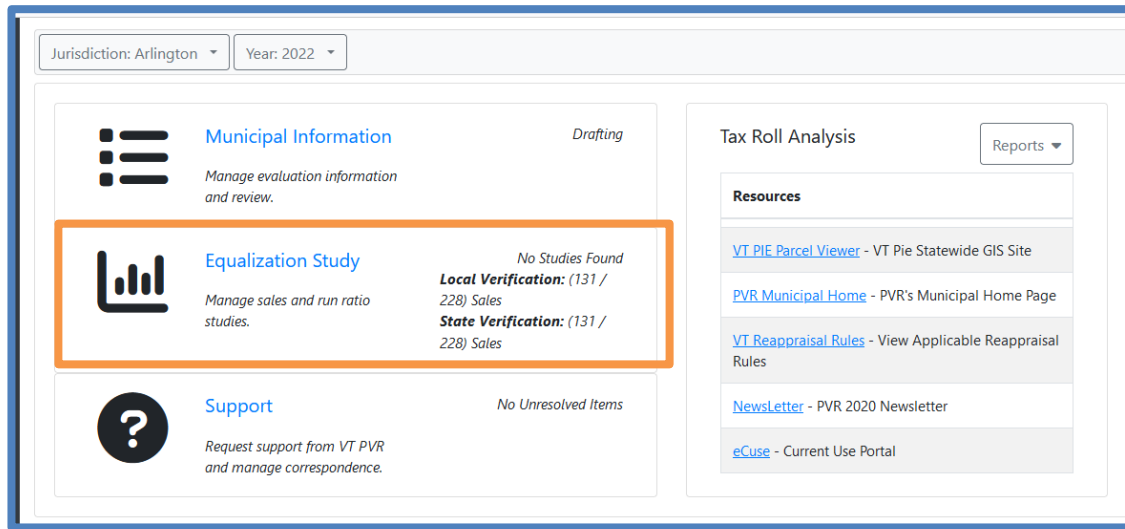
Questions	Yes	No
1. Were the buyer and seller family members or close friends? <i>Please state the relationship:</i> _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Did the sale involve a trade, like kind exchange, debt payment, financial need, etc.? <i>Please explain:</i> _____	<input type="checkbox"/>	<input type="checkbox"/>
3. Was property purchased by the tenant?	<input type="checkbox"/>	<input type="checkbox"/>
4. Was property adjoining a parcel already owned by the buyer? Address of abutting property _____	<input type="checkbox"/>	<input type="checkbox"/>
5. Was the sales price affected by divorce, court decree, estate, etc.? <i>Please explain:</i> _____	<input type="checkbox"/>	<input type="checkbox"/>
6. Were any back taxes, lot rent, liens, etc. included in the sales price? <i>Please explain:</i> _____	<input type="checkbox"/>	<input type="checkbox"/>
7. Were any MAJOR changes made to the property just before the sale? <i>Please describe changes:</i> _____	<input type="checkbox"/>	<input type="checkbox"/>
8. Did the seller provide (take back) any mortgage financing? If so, amount: Mortgage: <input type="text"/> Interest Rate: <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Was an appraisal performed for the buyer or bank? If so, the appraised value: \$ <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Do you feel that the sale price reflected a fair market value at time of sale? If NO, please explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
11. Was any personal property included in the sale price? If so, what? _____ What is the value? \$ <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. How many properties did you look at before selecting this one? _____		
13. Were there concessions included in the sale price? If Yes, how much \$ <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

Additional Comments

Date _____ Verifying Person _____

Signature _____

- **myVTax** Sales Study Validation for the Equalization Study – As a Lister, you will need to input certain information in the Equalization Study module in myVTax. *See instructions attached.



Click on Equalization Study
Next, click on Sales Validation



Once in the sales you may begin the validation process by clicking on the individual sale then click on the yellow Verify button



You may change any incorrect information, update, add comments and “Save” for later or “Verify”.

3. Calculating the Coefficient of Dispersion (COD) and Level of Appraisal (LOA)

	A	B	C	D	E	F	G
	<u>CATEGORY</u>	<u>SALE PRICE</u>	<u>LISTED VAL</u>	<u>ASSESSRATIO</u>	<u>ABS DEV FROM MEDIAN</u>		
4	R1	108000	97200	90.00 %	0.1000		
5	R1	300000	229500	76.50 %	0.2350		
6	R1	99500	95300	95.78 %	0.0422		
7	R2	183250	163300	89.11 %	0.1089		
8	R2	250000	250000	100.00 %	0.0000		
9	R2	471000	472300	100.28 %	0.0028		
10	MHL	60000	63200	105.33 %	0.0533		
11	S1	152000	148000	97.37 %	0.0263		
12	S2	64000	66400	103.75 %	0.0375		
13	MISC	35000	38900	111.14 %	0.1114		
14	MISC	49900	57600	115.43 %	0.1543		
15	SUM	1,772,650	1,681,700		0.8717	Total Deviation	
16		LOA	94.87%		0.0792	Average Deviation	
17							
18		Median Ratio	100.00%		7.92	COD	
19							
20		Count	11				

C16 = LOA = Total Listed Value/Total Sale Price =C15/B15 (94.87%)
 LOA = Level of Assessment

Column D = Assessed Ratio = Listed Value divided by Sale Price (=C4/B4, C5/B5, etc) - enter this calculation and then copy down – Format as a percentage

B15= Total of all Sale Prices =sum(B4:B14) (1,772,650)

C15 = Total of all Listed Values =sum(C4:C14) (1,687,100)

C18 = Median Ratio = Median of all Ratios =Median(D4:D14) (100%)

C20 = Count = Total number of samples =Count(B4:B14) - *any column will work as long as you only include those with data (11)

Column E = Absolute deviation from the Median =ABS(D4-C\$18) - *enter this calculation and then copy down

E15 = Total Deviation = Total of all deviations =sum (E4:E14) (.8717)

E16 = Average Deviation (Total /Count)= Average of all deviations =E15/C20 (0.0792)

E18 = COD = Average Deviation/Median Ratio =(E16/C18)*100 (7.92)

K. APPLYING EXEMPTIONS IN THE NEMRC PROGRAM

1. Adding Exemptions to your Grand List

- ◇ There are different places in the Grand List for Exemptions information
Adding Tax Status.
- ◇ Click on “Parcel Maintenance”
- ◇ [Parcel] Tab
 - Tax Status
 - “T” –Taxable (all taxable real estate) & **Voted exemptions**
 - “N” – Non-Taxable (by law/statute)
 - “S” – State owned (State of VT agencies)
- Adding Contract Value and Type**
- ◇ Click on [Value/Exempt] Tab
- ◇ Veteran Exemption Amount (total exemption amount)
- ◇ You will need to enter
 - Contract Amount
 - Contract Code
 - Voted Contract
 - Statutory Contract
 - Partial Exemption
 - Farm Stabilization
 - Exempt amount
 - Land Use / Current Use
 - Exemptions to be loaded from current use data base
 - Special Exemption Code
 - Ski Lifts
 - Snow Making
 - Lifts and Snow Making
 - Whey Tanks
 - Vermont Yankee
 - Qualified Housing
 - Solar
 - Wind
 - Special Exemption Amount.

2. Adding Contract Information

- ◇ Click on [Appraisal Change/Contract & Farm] Tab
 - Enter Date Voted
 - Beginning Date
 - Ending Date
 - State Statute Invoked
 - Approved by the State (VEPC contracts are the only one that would be **Yes** (volunteer fire, ambulance, rescue station house would be **G** for grandfathered) (all other contracts would be **No**)
 - Bill Education to Contract Holder
 - Yes if property owner pays education taxes
 - No if town voted to contract both or did not specify)

3. Print Contract Report

- ◇ Click on Contracts from the Reports Menu
- ◇ Click on Preview or Print Contracts
- ◇ Review all exemptions to make sure you have all the information needed (statute #, beginning date, ending date and date voted)

4. Exemption Information

Town Voted: (must fall under a statute that allows the town to vote)

1. Municipal & Education exempt. (Added to the Education Grand List)
2. Municipal exempt (Property owner pays Education Grand List Taxes)
3. Education exempt (Added to the Education Grand List)
4. Voted exempt to Municipal and Education for volunteer fire, ambulance, rescue dept is the only type of vote that is still considered Grandfathered (Not added to the Education Grand List) (Assuming there is a valid vote and dates in place)

5. Types of Voted Exemptions

Volunteer Fire & Rescue	Station House, etc.	32\3840	Town votes	Not added to Education GL	
Property owner	Alternate Energy - generating plant	24\2741	Town vote	Added to Education GL	
Property owner	Alternate Energy sources	32\3845	Town vote	Added to Education GL	
Property owner	Subsidized housing	32\3843	Town vote unless approved by VEPC \HCA \VHFA	Added to Education GL	Not added if VEPC\HCA approved
Property owner	Commercial\Industrial	24\2741	Town vote unless approved by VEPC	Added to Education GL	
Organization	Health\recreational	32\3832(7)	Town vote	Added to Education GL	
Property owner	Economic Development	32\3834-3839	Town vote unless approved by VEPC	Added to Education GL	
College, university, fraternity	Real Property	32\3845	Town vote	Added to Education GL	
Fraternal Organization	Masonic lodge - VFW- etc..	32\3840	Town vote	Added to Education GL	
Qualified Veteran	Residence - owned & occupied	32\3802(11)	1st 10,000 exempt	Not added to Education GL	
Qualified Veteran	Residence - owned & occupied	32\3802(11)	up to 30,000 above 10,000 (Tot=\$40,000)	Added to Education GL	
Farmer	Farming / Farm Stabilization/ Farm Stabilization	32\3607(a)	Town vote	Added to Education GL	
Farmer	farm/forest/open land	24\2741	Town vote	Added to Education GL	
Municipal Corp	Property held in trust for municipal corp.	32\3832(1)	Town vote	Added to Education GL	
Hospital\Home	Property leased to another for profit	32\3832(6)	Town vote	Added to Education GL	
Property owner	Improvement to low income housing	32\3847	Town vote unless approved by Housing & Community Affairs	Added to Education GL	Not added if HCA Approved

Different Types of Exemptions

Check the **value** and **expiration date** *each year* to make sure they are correct.

The following Exemptions are specifically mentioned in statutes.

- a. VEPC exemptions (Not added to the Education Grand List)
- b. VIDA exemptions (Not added to the Education Grand List)
- c. TIF exemptions (Special Contracts approved by the state – currently under legislative review)
- d. Farm Stabilization exemptions (Added back to Education Grand List) (town voted not land use)
- e. Alternate Energy exemption (Added back to the Education Grand List)
- f. New building exemptions (Added back to the Education Grand List)
- g. Veterans – Automatic 10,000 (Not added to Education Grand List) if approved up to an additional 30,000 may be voted (Added back to the Education Grand List)
- h. Special Exemptions (Not added back to the Education Grand List)
 1. Ski Lift (Fully Taxed on Municipal Grand List)
 2. Snow Making (Fully Taxed on Municipal Grand List)
 3. Lifts & Snow Making (Fully Taxed on Municipal Grand List)
 4. Whey Tanks (Fully Taxed on Municipal Grand List)
 5. Vermont Yankee (Fully Taxed on Municipal Grand List)
 6. Qualified Housing (Fully Taxed on Municipal Grand List) (Must be approved by VHFA by April 1)
 7. Solar – Automatic 50,000W (50kW) prior to Valuation (50kW and over Taxed on Municipal Grand List unless alternate energy vote in place)
- i. Current Use Value (Not added to the Education Grand List) (Municipal taxes are paid through Hold Harmless Payment to town)

6. Non-Taxable Coding – Make sure every parcel has a tax status code, category code, Ownership code, statute & valued by insurance or assesement.

Tax status	N
Nontax Statute	§) 32 VSA § 3802(4)

7. Other Types of Exemptions

- Partial Statutory – Non-taxable exemption and voted exemption on same parcel with a taxable portion - (taxable portion voted exempt) (**Added to Education Grand**) List as two properties one non-taxable and one taxable with the voted exemption and code as partial exemption.
 - Statutorily Non-taxable property w/partial taxable portion (**Property owner pays Education and Municipal Taxes on taxable portion**). In contract field enter value of non-taxable portion. After Contract amount use drop-down tab labeled partial etc.
- A.** Properties should be fully reviewed and documented before a determination is made as to tax status, eligibility for tax exemption or voted tax exemption. In addition, these properties should be reviewed each year.

L. MAKING THE BEST USE OF THE NEMRC PROGRAM

1. Data Entry Designed for Look Up

a Data Entry Tips –

- ◇ Consistency is Essential!
- ◇ When looking up names, addresses etc. check at the top of the look up screen for any information out of sequence.

b How to Use Look Up

- ◇ From Main Menu, choose Parcel Maintenance
- ◇ Click on one of the empty fields that you would like to look up.
 - Parcel ID, Name, Location, 911 Address etc.
- ◇ Once your cursor is in the field you want to look up, hit **[F1]** key or the [Find] button beside the field.
 - This will give you a list of properties.
 - The look up page will pop up.
 - You can start typing in the [Seek] field.
 - This will help you get closer to the property you want to find.
- ◇ You may use your up and down arrows to navigate as well.
- ◇ If the data is entered consistently and with foresight, these searches can be a valuable tool. Notice that the first name in this list start with a “Z” that means there is probably a space before the “Z” and should be corrected. Searches will be very easy if you are consistent!

2. Custom Reports

a How to Write Custom Reports

- ◇ NEMRC – Main Menu
 - Choose R for Reports Menu
- ◇ NEMRC – Reports Menu
 - Click on Z. Custom Reports

At “NEMRC Custom Report”

- ◇ Click on Custom Report Generator.
 - You have two choices here
 - At “Select a Report to Use” you may choose an existing report by double clicking on the report name or
 - You may create a new report by selecting “New Report”.
- ◇ You have two sections to this screen the top is “Fields Available” the bottom is” Fields Picked”.
- ◇ Double click on “Main Grand List Information”.
 - If you have districts, you may choose just the district you want information on.
 - This will drop to the bottom into “Fields Picked”.
- ◇ Then Click on “Save” to bring you to the next section.
- ◇ In “**Step 1: Enter Report Headers.**”
 - Type the name of the file in the top line (if you type in the other lines available you will not be able to see the report when you come back to the “Select a Report to use” menu).

- When saving make sure you defined the report. Example: “R1 Category”.
- ◇ Click “**Step 2: Select Fields**”
 - Select the fields you would like on the report by double clicking on each FoxPro expression in the “Fields Available” to move to the “Picked Fields” section.
 - You may move the order of the picked fields by highlighting the field you wish to move and press the “UP” or “DOWN” buttons.
 - There is a description of each field in the bottom box or use the data dictionary provided.
 - Once you have chosen all the fields you want, click on the “Save” button.

You have returned to the “NEMRC Custom Report Generator” again.

- ◇ Click “**Step 3: Sort Method**” (you do not have to sort), but your report will sort by the first field picked if you do not choose a field).
 - The left column is all the fields you originally picked. Double click on the fields you want the report to sort by.
 - The right column is the fields you chose and the order in which you want the report. You do not have to choose all the fields just the ones you want to sort by.
 - Once you have chosen all the fields you want, click on the “Save” button.
- ◇ Click “**Step 4: Data Range**” (if you do not set a filter it will use the entire Grand List).
 - You need to put in the FoxPro expression under “FoxPro Expression Filter for:”
 - Example: P_CD2 = “R1” will pull only the R1’s in town.
 - You can press your **Ctrl** key and the **F** key at the same time and you will get a box to select the fields you want.
 - Double click on the field you want to filter on and a box will pop up.
 - Fill in the appropriate foxpro expression and press save when complete.
 - Press Save again when finished
- ◇ Click “**Step 5: Save Report**”
 - This will help when trying to run the same report later.
- ◇ Click “**Step 6: Run Report**”
 - Click on [Display]
 - Preview the report before you print.
 - (You will want to preview this to see what it will look like or if you need to filter & sort differently, or if you have chosen too many fields and need to export)
 - You may print at this point if you are happy with the report.
- ◇ If you want to send it to a file, click on [File].
- ◇ Click on [File Format]
- ◇ Highlight [Excel XLS]
- ◇ Name file (Ex. R1Cat)
- ◇ Click on [Run Report]
- ◇ If the report is not written correctly look at the top right corner of the screen a message will appear that looks likes:
 - It will read “**Enter a report title do not leave blank**”

❖ This means your formula is incorrect

- ◇ If the report is written correctly and there is no information under the criteria you set the screen below will appear:
 - Check your formula to see if you are asking for the correct information.
- ◇ Go to your Explorer
 - Right click on your start button
 - (Lower left corner)
- ◇ Click on Explore.
- ◇ Find the NEMRC folder
 - (On the left side of screen)
- ◇ Find the file you named (Ex. R1CAT)
 - (On the right side of the screen)

FoxPro Expressions for each field:

Parcel Maintenance

Total Parcels: 36

Parcel	Value/Exempt	Misc/Acres	Fees & Notes	Pmt/Tax Data	Chg Appr. Contracts Farm	Transfers	HS-122
Parcel #	<input type="text" value="P_PROP"/>	<input type="text" value="P_SUB"/>					
Owner 1	<input type="text" value="P_NAME1"/>			<input type="button" value="Find"/>	Parcel Status	<input type="text" value="P_STATUS"/>	
Owner 2	<input type="text" value="P_NAME2"/>			<input type="button" value="Find"/>	Tax status	<input type="text" value="P_TAX_NON"/>	
Address 1	<input type="text" value="P_ADDR_A"/>				Rates	<input type="text" value="P_RATESELE"/>	
Address 2	<input type="text" value="P_ADDR_B"/>						
City/St/Zip	<input type="text" value="P_CITY"/>		<input type="text" value="P_STATE"/>	<input type="text" value="P_ZIP"/>			
Location A	<input type="text" value="P_LOCA_A"/>			<input type="button" value="Find"/>	Category	<input type="text" value="P_CD2"/>	
Location B	<input type="text" value="P_LOCA_B"/>			<input type="button" value="Find"/>	Owner	<input type="text" value="P_CD4"/>	
Location C	<input type="text" value="P_LOCA_C"/>			<input type="button" value="Find"/>	Cama file	<input type="text" value="P_CAMAFILE"/>	
911 Loca.	<input type="text" value="P_911NUM"/>	<input type="text" value="P_911SUFF"/>	<input type="text" value="P_911LOCA"/>	<input type="button" value="Find"/>	Tot. Acres	<input type="text" value="P_TOTL"/>	
Tax Map	<input type="text" value="P_TAXMAP"/>			<input type="button" value="Find"/>			
Prop. Desc.	<input type="text" value="P_PDESC"/>			<input type="button" value="Find"/>			
SPAN	<input type="text" value="P_SPAN"/>			<input type="button" value="Find"/>			

Parcel	Value/Exempt	Misc/Acres	Fees & Notes	Pmt/Tax Data	Chg Appr. Contracts Farm
Equipment	<input type="text" value="P_EQPM"/>		<input type="text" value="P_CD3"/>	<input type="text" value="P_PEOPM"/>	
Inventory	<input type="text" value="P_INV"/>			<input type="text" value="P_PINV"/>	
Contract	<input type="text" value="P_CONTR"/>		<input type="text" value="P_CONCDE"/>		

Ad

MUNICIPAL			EDUCATION		
Land	P LAND		P_USEHOME	Declaration dated	P_HOMEDATE
Building	P BUILDING				
Real	P REAL	Previous			
Homestead	P HMEST	P_PREAL	Amt of Value to Use		
Housesite	P HOUSESIT	P_PHMESTD			
Veteran	P VETEXEM	P_PHOUSESI			
Contract	P CONTR	Code			
Farm Stab	P FARMSTA				
Current Use	P LANDUSE	Previous			
CU Acres	P LUACREA	P_PLANDUSE			
Lease	P LEASE		Special Exemption Code	P_SPEC_CD1	
			Special Exemption		P_SPEC
Taxable Val.			Taxable Val.		
Grand List	P_GRANDLST		Grand List	P_LSLIST89('D','R)	P_LSLIST89('D','N)

Parcel	Value/Exempt	Misc/Acres	Fees & Notes	Pmt/Tax Data	Chg Appr. Contracts Farm	Transfers	HS-122 History
Main Misc. Field 0		P_MISC0				Wood	P_WOOD
Main Misc. Field 1		P_MISC1				Pasture	P_PSTR
Main Misc. Field 2		P_MISC2				Crop	P_CROP
Main Misc. Field 3		P_MISC3				Other	P_OTHR
Main Misc. Field 4		P_MISC4				Site	P_SITE
Main Misc. Field 5		P_MISC5				Total	P_TOTL
Main Misc. Field 6		P_MISC6					
Main Misc. Field 7		P_MISC7					
Main Misc. Field 8		P_MISC8					
Main Misc. Field 9		P_MISC9					
Last Transfer Information							
Date	P_SALEDATE	Book	P_BOOK	Page	P_PAGE	Misc1	P_TMISC1
Price	P_PRICE	Transfer ID	P_XFERID			Misc2	P_TMISC2
P_VALI	<input checked="" type="checkbox"/> Valid Price						

Parcel	Value/Exempt	Misc./Acres	Fees & Notes	Pmt/Tax Data	Chg Appr. Contracts Farm	Transfers	HS-122 History		
Real Appraisal Change				Flag? (Y/N) N	Homestead Appr. Change			Flag? (Y/N) N	
Current	Previous	Difference	<input checked="" type="radio"/> No Result <input type="radio"/> Denied <input type="radio"/> Approved		Current	Previous	Difference	<input checked="" type="radio"/> No Result <input type="radio"/> Denied <input type="radio"/> Approved	
41200	41200	0	P_GRIEVE		41200	41200	0	P_HGRIEVE	
Comments				Comments					
P_REMARK1				P_HMARK1					
P_REMARK2				P_HMARK2					
P_REMARK3				P_HMARK3					
Contract Farm Stab.				Homestead Appr. Change					
Date Voted	P_CVOTED	P_FVOTED	Flag? (Y/N) N		Current	Previous	Difference	<input checked="" type="radio"/> No Result <input type="radio"/> Denied <input type="radio"/> Approved	
Beginning Date	P_CBEGIN	P_FBEGIN	P_HSGRIEVE		29700	29700	0		
Ending Date	P_CEND	P_FEND			Comments				
State Statute Invoked	P_CSTATUTE	P_FSTATUTE			P_HSMARK1				
Approved by State	P_CAPPROVE	P_FAPPROVE			P_HSMARK2				
Bill Education Tax to Contract Holder	P_CBILL	P_FBILL			P_HSMARK3				

- **Data Dictionary** (this will show you all field names in NEMRC for fox pro expressions). Go to NEMRC website for the Foxpro data dictionary. NEMRC.com / Support (FAQ) / Grand List / General box choose Data Dictionary / go down to the P_ section

Fox Pro Expressions -Make your data work for you!

Have you ever wanted a report that showed all the parcels that are valued at \$80,000? Sure you could physically count each parcel on your Grand List report but did you know that you could get this information from the Grand List software by using FoxPro expressions?

FoxPro expressions help you search for specific data. You can narrow down any report output by using the FoxPro expression input line. For example, you can run a Grand List report for all parcels that have a 'V2' category code. Below are the basics for creating your own FoxPro expressions.

Three components that all FoxPro expressions require:

Database Field name – The field in the Grand List that contains the information to be analyzed. For example, real value or owner1. You must spell the field name exactly as it is seen in the data dictionary included with this handout.

Operator - greater than, less than, equal to, not equal to, and contained within.

Value – Basis of the comparison. For example, homesteads that are valued at \$50,000 or parcels owned by the Smith family.

Rules you need to keep in mind when building FoxPro expressions:

1. Character fields require quotes or apostrophes around your search value. For instance, in P_NAME1 = 'SMITH', note the apostrophes.
2. Numeric fields do not require quotes or apostrophes. Simply type the value you are using as a basis. For example, in P_REAL = 150000 do not add commas, decimals, or dollar signs. If a field has decimals, then include the decimals. Refer to your data dictionary for information about the fields that you are using.
3. If the value you are using for a basis is in uppercase, you must type the expression value in uppercase as seen in item one above with 'SMITH'. If you are not exact, you may not get accurate data back.
4. Field names must be typed exactly as they are seen in the data dictionary

5. A space between field names, operators, and value is not required. However, spaces make the expression easier to read. Be consistent, this will help you the most when writing FoxPro expressions.

Operator like	Operators Works on these field types	Expressions will look
Less than - <	Numeric field	Fieldname < your value
Less than or equal to - <=	Numeric field	Fieldname <= your value
Greater than - >	Numeric field	Fieldname > your value
Greater than or equal to - >=	Numeric field	Fieldname >= your value
Equal to - =	Numeric, Character or Date	Fieldname = your value
Not equal to - <>	Numeric, Character or Date	Fieldname <> your value
Contained within = \$	Character field	'your value' \$ Fieldname

Special Commands

Character to date – **CTOD** Date field Fieldname Operator ctod('99/99/9999')

Note: This command is used to search on date fields. For example, if you wanted all of the parcels that you updated since October 2, 1999. The field name is P_LUPDATE.

FoxPro expression is: P_LUPDATE > ctod('10/01/1999')

You need to have the parentheses and apostrophes when you use this command because you are changing the character 10/01/1999 into a date.

Sub String – **Substr** Character field substr(Fieldname,startpoint,number of characters) = 'your value'

Note: Use this command to search for specific data within a field. The key to this command is the starting point and number of characters value. Let's say you want all the parcels with a 05701 zip code. You know the first 0 in the zip code is in the first character of the field; Therefore, 1 is my starting point. Now count the length of the zip code value you want to find (05701), the result is the number of characters portion of this expression. This expression will find all the parcels that have the numbers 05701 in the first five positions of the zip code field.

FoxPro expression: substr(P_ZIP,1,5) = '05701'



Conjunctions – connect two separate expressions with 'AND' / 'OR'.

You use conjunctions the same way you do when speaking to others. Let's say you want a list of parcels that are owned by Doe John and have a real value of \$60,000. The word 'AND' means that you are looking for a combination of criteria. The expression would be:

P_NAME1 = 'DOE JOHN'
P_REAL = 60000

1st Expression
2nd Expression

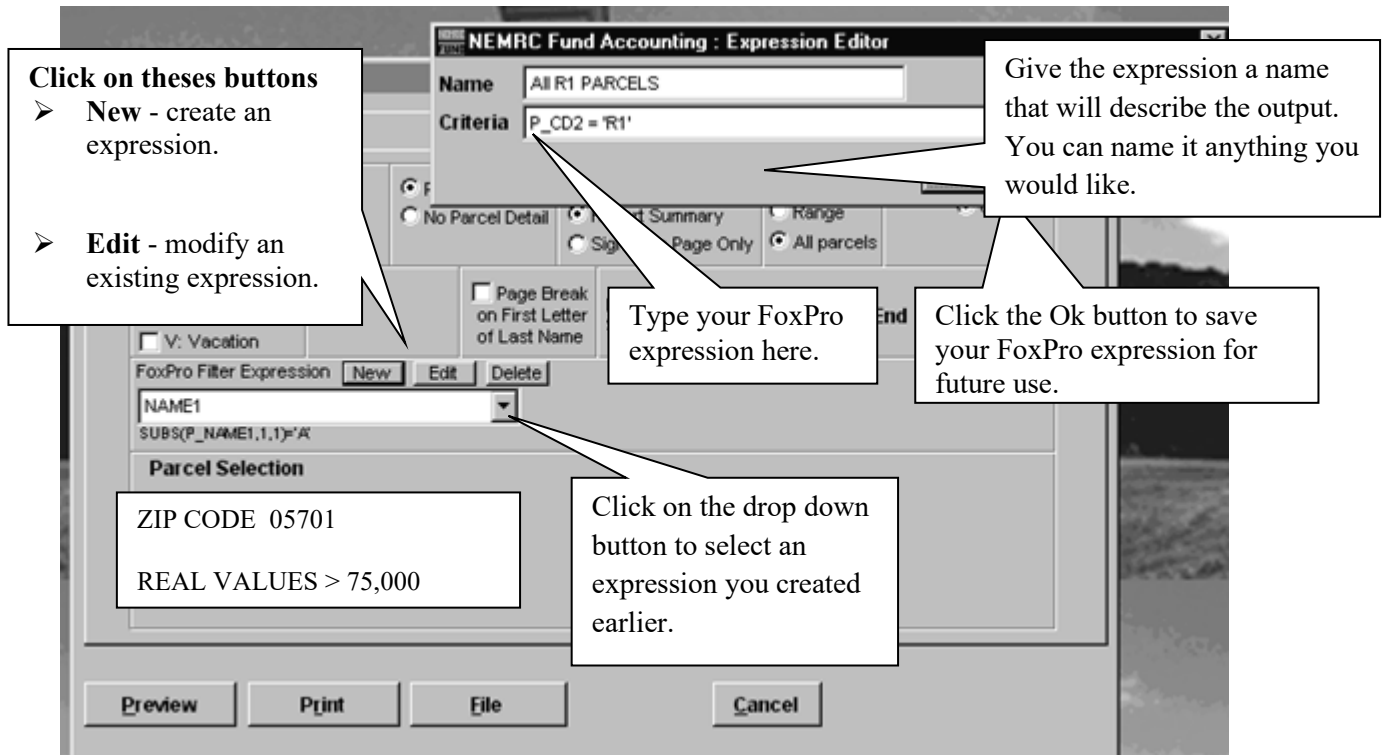
If you want all the parcels that are owned by Doe John or have a real value of \$60,000 the expression would be written the same except the 'AND' would be replaced with 'OR'.

P_NAME1 = 'DOE JOHN'
P_REAL = 60000

1st Expression
2nd Expression

Now that you know the three components and the basic rules to building an expression can you tell what the following FoxPro expression will do? The answers are below.

- A.) P_REAL <> 90000
- B.) P_VETEXEMP > 0
- C.) ('EDDY' \$ P_NAME1 AND P_EQPM > 50000) or P_REAL > 50000
- D.) P_CD2 = 'R1' or P_CD2 = 'R2'
- E.) P_CD2 = 'R1' and P_CD2 = 'R2'



FoxPro expression answers

- A.) P_REAL <> 90000
Answer: Gives you all parcels that are not equal to \$90,000. Probably most of your town will be on this report.
- B.) P_VETEXEMP > 0
Answer: Shows you everyone that has a value greater than zero in the veteran exemption field.
- C.) ('EDDY' \$ P_NAME1 AND P_EQPM > 50000) or P_REAL > 50000
Answer: Lists all parcels that contain the letters 'EDDY' in the Owner 1 field. (It will find EDDY JOHN as well as VALENTE EDDY) and have an equipment value of \$50,000. It will also list any parcels with a real value greater than \$50,000. Note the use of parentheses is for logical grouping.
- D.) P_CD2 = 'R1' or P_CD2 = 'R2'
Answer: Find all parcels that have a category code of R1 or R2.
- E.) P_CD2 = 'R1' and P_CD2 = 'R2'
Answer: Will not list anything because a parcel has to be both an R1 and an R2. A parcel cannot have both values.

3. Exporting Data from NEMRC.

This function can be used to pull various reports from your grand list data in limited fields, allowing you to export to excel. This is also the process for a request for your grand list exports for the public.

a How to Export Data

- ◇ NEMRC – Main Menu
- ◇ Choose R for Reports Menu
- NEMRC – Reports Menu
- ◇ Choose H for Export Data
- ◇ Click on FIELDS Tab at the top
 - (If you want all fields- i.e. the person asks for an entire grand list- do not do the next two steps and the program will default to all fields in the grand list. If the person wanted only certain information, then follow the next two steps)
- ◇ On the bottom right hand corner of the screen- click CLEAR ALL button
- ◇ Choose fields you want by clicking the white box to the left of each field you want
 - (For address labels: choose Owner Name, Address, City, State, & Zip)
- ◇ Click EXPORT
- ◇ Preview or Print the report (shows the fields you chose and the length of each field – this will show what order the information is in and can be included with the DISC or CD created)
- ◇ SAVE AS box will pop up
 - A window should appear with “Save in:” - click the down-drop arrow to the right to find the location you want to put the information in.
- ◇ Name file under FILE NAME - type in a name easy to find later
- ◇ Click down arrow next to “SAVE AS TYPE”
- ◇ Choose “Excel” if that is the format the person requested.
 - The program will default to Comma Delimited.
- ◇ Then click SAVE
 - This is also how you can give someone a copy of the entire grand list if they request it; the only difference I would do is; clear all on step 5. If you do not clear all, they will get all the grand list data; or they can tell you which fields they want. Also, under Save as Type- I would choose comma delimited unless they tell you what format they want. Always give the public the last billed grand list (**never** any working grand list unless it is only mailing address information).

4. Parcel Transfer/Split Process

a. Where to start

Before you begin with the property transfer, make sure you have the Property Transfer Tax Return (PTTR) in front of you.

- Click on “4. Parcel Transfers”

At the “Transfer File Maintenance” screen

- ◇ “Step 1: Choose add or edit”
 - Choose “add” (edit is to change an existing file).
 - Select Transaction Type.

- Transfer Parcel is used to transfer ownership of entire parcel.

b. Parcel Split

- ◇ “Step 2: Select Transfer or Split Parcel, then enter transaction information below”
 - Click on Split ParcelYou must *do subdivisions before* you do any parcel transfers (whole parcels).
- ***You must know your new parcel ID # before you start.***
 - At the “Transfer File Maintenance” screen
 - Enter Date PTTR was Recorded with the Town Clerk, Book, Page, Transfer ID (this would be anything to help look this up later) and Sale Price.

*If the sale is “**NOT VALID**” make sure it is not checked off (it defaults to Valid). Include your comments in the miscellaneous fields as to why the sale is not valid.

- ◇ “Step 3: Select the parcel that is being split or transferred.”
 - Enter Parcel ID or Owner 1 and hit [Find] to look up parcel.
 - Double click on parcel to set record.
- ◇ “Step 4: Arrow down or click on the next available line and enter the new parcel id’(s)”
 - Click on the empty field below the original property owner.
 - Enter your **new** Parcel number.
 - Keep new parcel number highlighted.
- ◇ “Step 5: Arrow down or click on the parcel id above, then click on the “Modify” button to enter the parcel data. Click on the OK button to save your changes. To edit a parcel click on the Modify button.”
 - Click on “Modify”

- This will bring you into the Grand List so that you can enter all the information to the new parcel from the PTTR.

- When all changes are done to the new parcel click on [Save].
 - Click on the original parcel number.
 - Click on “Modify”
 - This will bring you into the Grand List so that you can enter all the changes to the original parcel from the PTTR.

- When all changes are done to the parcel click on [Save].

- At the Transfer screen click [Save] again and a dialog box will pop up with “Record Another Transfer?”
 - Click [Yes] or [No].
 - Click on [Save]

c. Parcel Transfer

- Step 2: Select Transfer or Split Parcel, then enter transaction information below”
 - Select “Transfer Parcel”
- Enter Date PTTR was Recorded with the Town Clerk, Book, Page, Transfer ID (this would be anything to help look this up later) and Sale Price.

- If the sale is not valid do not use the transaction report if the sale is “VALID” make sure it is checked off (it defaults to Valid).
- “Step 3: Select the parcel that is being transferred.”
- Enter Parcel ID or Owner 1 and hit [Find] to look up parcel.
 - Double click on parcel to set record.
 - Click on “Modify”
 - This will bring you into the Grand List so that you can enter all the changes to the parcel from the PTTR.
- When all changes are done to the parcel click on [Save].
- At the Transfer screen click [Save] again and a dialog box will pop up with “Record Another Transfer?”
- Click [Yes] or [No].

d. Keeping Track of Your Transactions

- Click on Reports Menu.
- Click on Transfers Report.
 - Type the dates you would like your report to [Print] from.
 - You may choose Report Detail or Report Summary.
 - You may print it by Location A or Tax Map
 - You may preview from here by clicking on the [Preview] button.
 - At preview screen you could click on the printer to print the report or the door to close the report.
 - When done click on Cancel.

*Note: Parcel transfer report will show each transfer twice – once under seller (grantor) and once under buyer (grantee)

*Note: These procedures will change grand list recording data only – if any transfer affects value (example subdivision) you will need to go to your cost system (Microsolve or other system); make value changes and then flag for grievance.

M. Utility Valuation

ELECTRIC UTILITY INVENTORY						
PROPERTY OWNER:		PROPERTY LOCATED IN TOWN/CITY:				
TOWN SPAN #:						
REAL PROPERTY						
Production Plant		COST	YEAR	April 1, 2022	Depreciate	RCNLD
Structures and Improvements						
Reservoirs, Dams and Waterways						
Turbines, Generators and Other Equipm						
Other						
Transmission Lines and Fixtures		Miles	Instr #1			
34.5 KV	0.00	\$161,000	2022	0	0.00%	0
34.5 Ubuilt	0.00	\$141,000	2022	0	0.00%	0
46 KV	0.00	\$243,000	2022	0	0.00%	0
46 Ubuilt	0.00	\$223,000	2022	0	0.00%	0
69 KV	0.00	\$261,000	2022	0	0.00%	0
115 KV	0.00	\$418,000	2022	0	0.00%	0
230 KV	0.00	\$486,000	2022	0	0.00%	0
345KV	0.00	\$884,000	2022	0	0.00%	0
Orig. Cost	0.00	0.00	2022	0	0.00%	0
Distribution Lines and Fixtures			Instr #2			
Single Phase, Overhead	0.00	\$57,000	2022	0	0.00%	0
Single Phase, Underground	0.00	\$124,000	2022	0	0.00%	0
Single Phase, Ubuilt	0.00	\$30,000	2022	0	0.00%	0
Two Phase, Overhead	0.00	\$60,000	2022	0	0.00%	0
Two Phase, Underground	0.00	\$174,000	2022	0	0.00%	0
Two Phase, Ubuilt	0.00	\$33,000	2022	0	0.00%	0
Three Phase, Overhead:	0.00	\$66,000	2022	0	0.00%	0
Three Phase, Underground	0.00	\$223,000	2022	0	0.00%	0
Three Phase, Ubuilt	0.00	\$39,000	2022	0	0.00%	0
Customers Per Mile (Instr #3) Number		cust /line	low cust			
		0.00	18.00			
Poles, Jointly Owned:	0.00	\$680	2022	0	0.00%	0
Poles Leased from Others:	0.00	\$1,362	2022	0	0.00%	0
Customer: Low KVA Residential		Instr #4				
Customer: Low KVA Residential	0.00	\$1,649	2022	0	0.00%	0
Customer: High KVA Commercial	0.00	\$2,165	2022	0	0.00%	0
Street Lights:	0.00	\$430	2022	0	0.00%	0
Substations		KVA	Instr #5 Instr #9 Instr #8 Instr #7			
Orig. Cost	0.00	\$156	2022	0		0
Orig. Cost	0.00	0	2022	0		0
Orig. Cost	0.00	0	2022	0	0.00%	0
Orig. Cost	0.00	0	2022	0	0.00%	0
TOTAL \$						0
<i>Depreciation on transmission and sub-station utilizing low a curve</i>						<i>Enter Curent Town CLA</i> 0.00%
<i>Final value does not include ls</i>						<i>2022 Grand List Value (rounded)</i> 0
<i>Property Valuation & Review</i>						

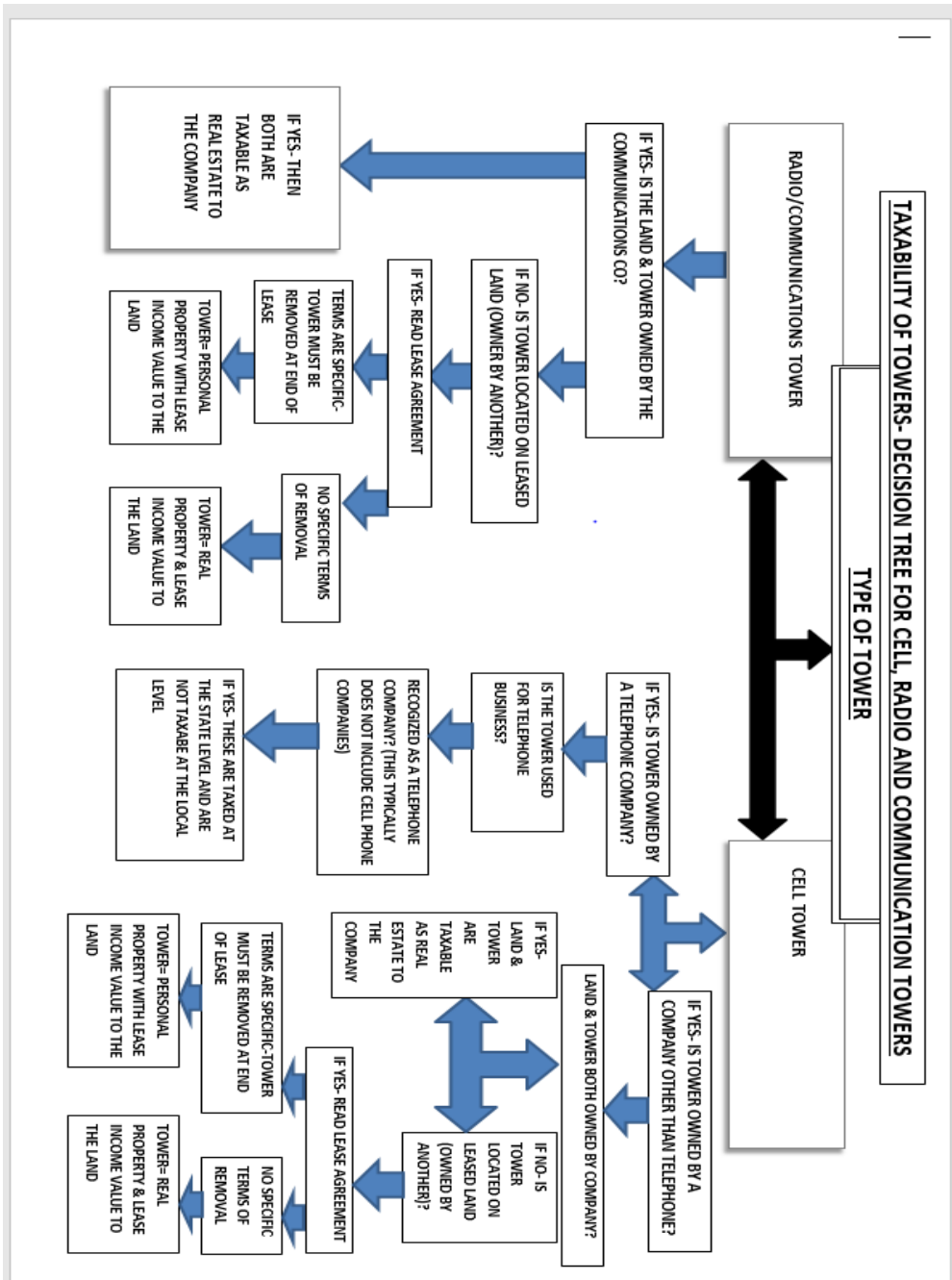
REPLACEMENT COST NEW LESS DEPRECIATION						
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate		
OUTBUILDINGS	Hsite/Hstd % Good	Size	Rate.	Extras		
Inv of Plant	n / n	0	1	326,000.00	326,000	
Total					326,000	
TOTAL PROPERTY VALUE					326,000	
NOTES						

N. Cell Tower Valuation

Cell or Radio Tower Valuation Guide:

If you have a tower in your town and are unsure about the tax status or how to tax/value the property here are some steps to follow:

If you are unsure if there are towers in your town- consult your planning and zoning department and visit the following website for reference.



O. PV&R CONTACTS

Department of Taxes - Division of Property Valuation & Review
133 State Street, Montpelier, VT 05633

Administrative – Main Office Line **828-5860**
PVR - Fax 828-2239

Current Use – (802)-828-5860 Option 2

Information System Staff – 828-0428 – Technical / Computer Help Desk

Christie Wright (DA Supervisor) (802)855-3897 Christie.Wright@vermont.gov

District Advisors Office- (802)828-5860

Cy Bailey – Senior Appraiser (802)233-3841 Cy.Bailey@vermont.gov

Teri Gildersleeve – PV OC (802)855-3917 Teri.Gildersleeve@vermont.gov

Barb Schlesinger (802)369-9081 Barb.Schlesinger@vermont.gov

Deanna Robitaille (802)323-3411 Deanna.Robitaille@vermont.gov

Jen Myers (802)881-4372 Jenifer.Myers@vermont.gov

Theresa Gile (802)522-7425 Theresa.Gile@vermont.gov

Benton Mitchell (802)233-4255 Benton.Mitchell@vermont.gov

REFERENCE CONTACTS

Grand List and Assessment/Appraisal Questions –

District Advisor (email or phone field office) see list above

Property Valuation and Review District Advisor on duty: **(802) 828-5860**

Property Valuation and Review Forms & Publications Website: [Municipal Official Resources](#)

Vermont Office of Veterans Affairs (802) 828-3379 www.veterans.vermont.gov

Current Use Questions –

Montpelier Office: **(802) 828-5860** option 2

Current Use Information Website <http://tax.vermont.gov/>

HS 122 Download Questions –

IT Help Desk: **(802)828-0428**

IT Help Desk Email: Tax-IT-Helpdesk@vermont.gov

Complex HS 122 questions after DA help –

Taxpayer Services: **(802)828-2865** or **(866)828-2865 toll free**

Homestead Declaration Forms - <http://tax.vermont.gov/property-owners/homestead-declaration>


Computer Questions –

IT Help Desk: **(802)828-0428**

IT Help Desk Email: Tax-IT-Helpdesk@vermont.gov

NEMRC: **(800)387-1110** email: Support@nemrc.com <http://nemrc.com>

Legal Questions – always check with town attorney first if DA cannot help.

Town Attorney Name: _____ Telephone # _____  **FILL IN**

Voting Questions

Secretary of States' Office: **(802)828-2363**

Secretary of States' Office <http://www.sec.state.vt.us/>

Statutes website: <https://legislature.vermont.gov/statutes>

Public Office Roles and Questions

Secretary States Office: **(802)828-2363**

Secretary States Office: <http://www.sec.state.vt.us/>

Statutes website: <https://legislature.vermont.gov/statutes>

Destruction of Old Lister Records

Secretary States Office: <http://www.sec.state.vt.us> email: meagan.wheaton-books@sec.state.vt.us

Vermont Office of Veterans Affairs

Vermont Office: (802)828-3379 (888)666-9844 (in Vermont only) Fax: (802)828-5932

www.veterans.vermont.gov