CAMA REQUIREMENTS

Vermont Department of Taxes

Property Valuation and Review

VT PIE Project

Version 3.5

FINAL

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CONTENTS

Version	Date	Author	Notes
1.0	11/23/20	Axiomatic	First Draft
1.5	1/5/21	Axiomatic	Second Draft
2.0	3/3/21	Axiomatic	Updates
2.5	4/13/21	Axiomatic	Incorporating feedback from Christie Wright and Cy
2.6	4/26/21	Axiomatic	Minor updates from DA meeting
2.7	5/11/21	Axiomatic	Minor updates
3.0	7/1/21	Axiomatic	Incorporating CAMA Export Schema Draft
3.1	8/17/21	Axiomatic	Updated typos, added schedule at a glance
3.2	11/17/21	Axiomatic	DA Updates
3.3	1/21/22	Axiomatic	DA Updates
3.4	1/27/2022	Axiomatic	Finalize updates: activating inactive contiguous parcels, maintain multiple address for merged parcels, clarification of current use language. Removal of sales upload due to lack of accurate book/page in PTTR information.
3.5	4/7/2022	PVR	Final track changes accepted

EXECUTIVE SUMMARY

The proposed future state integrates the state's Integrated Property Tax Management System (IPTMS) web application called Vermont Property Information Exchange (VTPIE) and municipal Computer Assisted Mass Appraisal Software (CAMA) platforms to provide a linear data management process for property taxation. Local assessors and listers will maintain their municipality's property rolls (real and personal ownership and valuation information) within their local CAMA. The municipality will send data updates into the VTPIE system where they will manage their tax program information (homestead enrollment, exemptions, current use, and TIF districts). The CAMA updates combined with the tax program information will be used to generate the municipal and education (delineated by homestead and non-homestead) Grand Lists, as well as municipal and education tax bills.

The processes of reappraisal review, sales ratio study and equalization (CLA calculation) will also be managed within VTPIE. Municipal assessors and listers will validate sales and submit them for PVR audit and review through VTPIE (not VTax). Both local and state users will be able to create ratio studies however, only state ratio studies will be eligible to finalize, and proceed into the equalization calculations. The state processes culminate with the generation of the preliminary and final state education tax rates. The municipal process continues within VTPIE to create and manage both municipal, education, and district (village, fire, police, etc.) billing. VTPIE generated bills may be printed, and billing data loaded into local billing and collections software. A graphic representation of the relevant State and Municipal Systems is provided in Figure 1
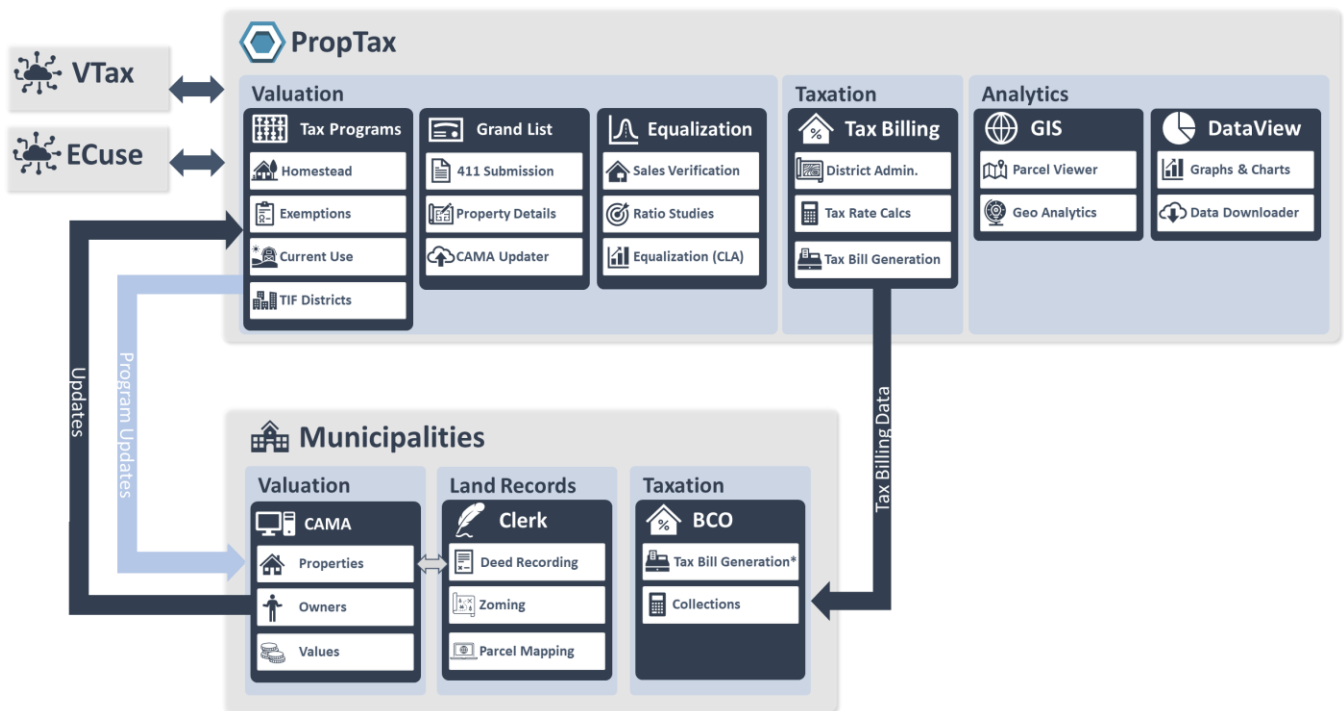

Figure 1: State and Municipal Systems

OVERVIEW

One of the primary goals of the VTPIE project is to reduce duplicate data entry and consolidate workflows for municipal and state users. To accomplish this, we must clearly delineate the system of record for each piece of property tax data.

The future state draws clear delineations among the different activities in the property tax workflow, data maintainers and the system of record as listed in Table 1: System of Record for Grand List Tasks. The two primary deviations from the existing data management process are the shifting of parcel maintenance (transfers/splits/merges) and generating School Property Account Numbers (SPANS) into CAMA. Splits, merges and transfers will continue to be initiated through the recording of a deed with the town clerk[1]. The clerk will send the recorded instrument (or sufficient information to locate it) to the assessor or lister to process the necessary changes with CAMA (direct transfer of ownership, split one parcel into multiple or merge multiple parcels into one). For split parcels, the existing SPAN should be assigned with the parcel with the house.

Element	Process	CAMA	VTPIE
Parcel Maintenance	Generation and management of SPAN	X	
	Processing transfers, splits, merges	X	
	Management of contiguous parcels	X	
	Tracking inactive parcels	X	
Personal Property	Creating and managing personal property	X	
	Personal Property Exemptions		X
	Personal Property Grievance		X
District Management	Village, special, and school Districts	X	
	Tax Increment Finance Districts		X
Exemptions	Special		X
	Statutory		X
	Contracts		X
Ratio Study/Equalization	Sales Validation		X
	Ratio Studies		X
	Equalization		X
Current Use	Review of Current Use Enrollment/Unenrollment/updates (enrolled acreage enrolled buildings)		X
	Updating current use land lines and building exemptions	X	
	Full valuation of excluded land per appropriate land schedule	X	
	Full valuation of enrolled farm buildings with an indicator that they are enrolled	X	
	Full valuation of enrolled land (as full value of original parcel less full value of excluded land)	X	
	Use valuation of enrolled land[2]	X	X
	Current use grievance		X
Homestead	Receiving and reviewing homestead declarations		X
	Homestead and housesite valuation	X	
Valuation	Valuation of all taxable and exempt (insurance value) real and personal properties	X	
	Allocating homestead/non-homestead values	X	

[1] Note that while the deed should not be recorded until the property transfer tax return (PTTR), the PTTR itself does not reflect any change to real property.

[2] Use valuation of enrolled land will be provided in the VTPIE system, however assessors and listers may wish to also maintain the information in their CAMA for completeness.

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	Valuing covenant restricted housing	X	
	Grievance management		X
Grand List	Export of ownership, valuation for real and personal property per 32 V.S.A. § 4152	X	
	Creation of Grand List (applying exemptions)		X
	Submission of Grand List		X
	Creation of Form 411		X
Education Tax Rates	Generation of education tax rate		X
Tax Management	Configuration of billing		X
	Homestead property tax credits		X
	Tax bill generation		X
	Tax bill adjustments		X

Table 1: System of Record for Grand List Tasks

To realize efficiencies and reduce the duplication of effort it is necessary to designate which system is the authoritative source of data, and what applications that information is consumed by. The primary source of real and personal property inventory and valuation will be the municipal CAMA. Data will be exchanged between CAMA and the VTPIE system such that state and municipal users can carry out their mutual statutory duties in an online connected environment.

The project team will develop a data export format similar in scope to the existing 411 data export generated by the NEMRC Grand List Software. The export will be run from CAMA and transmitted electronically to the state system for integration into the VTPIE Portal. Data may be synced as often as necessary to update parcel records, however it must minimally be uploaded to the VTPIE portal three time annually, (1) once for the abstract[3], (2) once when values are finalized for the year (Full Value Export), and (3) once when the grievance process and errors and omissions are complete (As Billed Export). Details of the data export/import are contained in Data Exchanges section of this document.

SCHEDULE AT A GLANCE

	Module	Description	Go-Live
Phase 1	**GIS**	*GIS mapping viewer including parcel and grand list data with searching and reporting customized for property tax professionals.*	**August 2021**
	Data View	*Transparency portal for public access to PVR's public data sets. This data set will grow as future modules are released.*	**January 2022**
	Sales Validation	*Local assessors and listers will begin using the VTPIE Portal to validate their sales in place of MyVtax. Town clerks will continue to utilize MyVTax.*	**January 2022**

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[3] Note: the abstract is not submitted to the state but must go through VTPIE to be combined with exemptions. Abstract is due June 4th for jurisdictions with a population under 5,000 or June 24th for jurisdictions with a population over 5,000.

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	Ratio Study/Equalization	*Ratio studies and equalization calculations will be performed by PVR Staff within the VTPIE Portal.*	**July 2022**
Phase 2	Current Use	*Current use applications and enrollments for April 1, 2023 will be processed in the VTPIE portal. Records which are not complete for April 1, 2022 will be processed in the existing way.*	**August 2022**
	Exemptions	*Exemptions will be imported from the NEMRC Grand List application. Listers will begin managing exemptions for April 2023 within the VTPIE Portal.*	**October 2022**
	TIF	*Tax Increment Finance Districts will be imported from the NEMRC Grand List application. Listers will begin managing exemptions for April 1, 2023 within the VTPIE Portal.*	**October 2022**
Phase 3	Homestead	*Homestead applications will be received and processed within the VTPIE Portal. Lister responses will be integrated to work dynamically with taxpayer services review process.*	**January 2023**
	Tax billing	*Tax Billing will be released to create bills for April 1, 2023 valuations.*	**May 2023**
	Grievance	*Grievance management will be included with the billing module and will allow assessors and listers to generate required notices and log results of grievances.*	**May 2023**
	Utility Valuation	*PVR will begin utilizing a new utility valuation model.*	**September 2023**

CAMA REQUIREMENTS

PARCEL MAINTENANCE

To eliminate the need for duplicate data entry, and multiple data exchanges parcel maintenance (splits, merges, direct transfers, management of contiguous parcels, and generation of SPAN numbers) will occur within CAMA. Business requirements are outlined below.

No	Requirement	Notes
PM-1	Ability to split records from one to many and maintain SPAN on portion with the house.	Including maintaining Parcel history/lineage

		Ability to assign site improvements and outbuildings to each portion
PM-2	Ability to merge records from many to one	Including maintaining Parcel history/lineage. If parcels are being merged because they are contiguous indicate on inactive parcels which active parcel they were merged with
PM-3	Ability to process an ownership change due to a deed	Including maintaining Parcel history/lineage. Ownership changes should not change SPAN Ability to warn users if closing date is in the incorrect tax year (e.g. after April 1).
PM-4	Ability to assign and manage unique SPAN Numbers for each active and inactive record	3-digit town code, 3-digit school code, sequential non-repeating ID XXX-XXX-XXXXX Note: must be able to accommodate multiple school districts.
PM-5	Ability to import existing active/inactive SPANS from NEMRC Grand List Software (one time transfer for cut-over)	Parcels and SPANS are inactivated when contiguous parcels are merged. They may be re-activated if the merged parcel sells. Inactive SPANS include the Active SPAN to which they are linked. Ability to communicate Inactive parcels to VTPIE with every sync SPANS of active parcels should be maintained in the CAMA
PM-6	Ability to manage contiguous parcels	Contiguous parcels with identical ownership are combined. Combination is done by inactivating all but one parcel and updating the activate parcel with land/building attributes. Active SPAN must be the one with the dwelling (if multiple, must stay with primary or whichever one homestead was declared on). Contiguous parcels should be valued according to highest and best use. For example if a commercial parcel is merged with a residential separate valuations may be created for each 'card'. Desirable: ability to merge values, ability to clone sections for addition to parent parcel.
PM-7	Ability to inactivate contiguous parcels	

PM-8	For inactive contiguous parcels ability to track active contiguous parcel to which it is associated and an indication that it is inactive due to being contiguous.	Searchable via SPAN (required) or parcel ID (optional)
PM-9	Ability to maintain SPAN for inactive contiguous parcels	
PM-10	Ability to activate inactive contiguous parcels	If an inactive contiguous parcel sells it becomes active again. This requires maintenance on the parent parcel to remove land and improvements and return them to the newly active parcel. Desirable to prompt user to perform maintenance when an inactive parcel is re-activated.
PM-11	Ability to maintain non-taxable real property	
PM-12	Ability to import non-taxable property from NEMRC Grand List if not already maintained in CAMA	One-time exchange at the time of conversion
PM-13	Ability to maintain an owner code	T (Town resident), S (State resident), N (Out of state resident), C (Corporation)
PM-14	Ability to import owner code from NEMRC if not in CAMA	One time import
PM-15	Ability to maintain taxable status	Taxable, Non-Taxable, State Owned
PM-16	Ability to maintain special districts (assigned, school districts, special districts, villages etc.)	School district is necessary to develop the SPAN.
PM-17	Ability to maintain town parcel ID Numbers	Map/Block/Lot etc.
PM-18	Ability to track Safe At Home Status	(for address redaction)
PM-19	Ability to maintain category code per state approved list	
PM-20	Ability to restrict deleting of parcels	Inactive parcels should not be deleted
PM-21	Ability to maintain multiple situs (E-911) addresses per parcel	For merged parcels ability to maintain multiple addresses the original parcels that have distinct addresses.

BUSINESS PERSONAL PROPERTY

For municipalities with a personal property tax, personal property records should be maintained within CAMA and submitted to the state annually for generation of tax bills.

No	Requirement	Notes
PP-1	Ability to maintain personal property records	
	Ability to delineate if personal property is Equipment (E), Inventory (I), or Cable (C)	
PP-2	Ability to maintain ownership and mailing address for personal property	
PP-3	Ability to store values for equipment, and inventory personal property	Equipment Value, Inventory value (as filed on PP return)
PP-4	Ability to store values for cable personal property	Note: Cable is exempt on municipal grand list and taxable on education.

HOMESTEAD

Homestead applications will continue to be submitted to the state and will be available for validation and download within the VTPIE platform.

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No	Requirement	Notes
HS-1	Ability to generate homestead and housesite values with ability to have multiple housesites	Up to first two acres constitutes housesite
HS-2	Ability to generate housesite values	First two acres constitute housesite. It is desirable to be able to generate multiple housesite values.
HS-3	Ability to indicate which buildings are included or excluded on homestead/housesite	Note: Only one house can be on the housesite. Two houses may be included in homestead if there is no rental of the second.
HS-4	Ability to indicate which improvements are included in homestead and each housesite	
HS-5	Ability to apportion valuation into homestead and non-homestead	Apportionment by percent filed on the HS-122 form. Data in VTPIE portal. Note: Apportion primary dwelling valuation only

CURRENT USE

Current use applications will continue to be submitted to the state through eCuse. Current use validation and enrollment will be managed within the state VTPIE PropTax Portal.

No	Requirement	Notes
CU-1	Ability to maintain use values for enrolled current use land	Land valued at state dictated $/Acre. Official values presented in VTPIE portal
CU-2	Ability to delineate enrolled buildings	Enrolled buildings will be fully exempt in VTPIE
	Ability to maintain full values for excluded (not enrolled in current use) land	Land schedule dictated by actual excluded (not enrolled in current use) Acreage. e.g. if 10 acres of a 100 acre parcel, the 10 acres is valued at per the 10 acre land schedule.
CU-3	Ability to maintain total value of enrolled buildings	
CU-4	Ability to maintain original total value of land and value of excluded land to calculate value of enrolled land as a mathematical remainder. Note: This process is unique to Vermont.	IF parcel contains enrolled and unenrolled land the Full value of the enrolled land is the original value of the original land (prior to use valuation) minus the allocated value of the excluded (unenrolled) land.

Note: PVR and Axiomatic will meet with individual vendors to discuss implementation.

GRIEVANCE

Grievances will be managed in VTPIE portal. Users may elect to manage grievances locally or in their CAMA.

If Processed through CAMA, users must export their Change Of Appraisal notices

DATA EXCHANGES

REGULAR EXPORTS TO VTPIE

CAMA EXPORT

Field Name	Description	Reference	Database Field Name	Type (Width)
Status	Records status (Active/Inactive)		Status	Text(1)
Tax Year	Tax year of data		TaxYear	Text(4)
School Code	School reference code 1-3 characters	School Codes	SchoolCode	Text(3)
County Code	County reference code 1-2 characters	County Codes	CountyCode	Text(2)
Town Code	Town reference code 3 characters	Town Codes	TownCode	Text(3)
SPAN	School Property Account Number		SPAN	
Tax Entity Code			TaxEntityCode	
Contiguous SPANs	Reference of contiguous SPAN numbers		ContiguousSPAN	Text(13)
Parcel ID	Municipal parcel ID		ParcelID	Text(50)
CAMA ID	Municipal CAMA account number		CAMAID	Text(50)
Ownership Code	Ownership classification code	Ownership Codes	ResidentOwnershipCode	Text(1)
Owner Name 1	Owner 1 Name		OwnerName1	Text(200)
Owner Name 2	Owner 2 Name		OwnerName2	Text(200)
Owner Suppressed	Suppressed from public records indicator (Safe At Home) True/False		OwnerSuppressed	Text(1)
Mailing Address 1	Owner mailing address line 1		MailingAddress1	Text(200)
Mailing Address 2	Owner mailing address line 2 (Apt. No. etc.)		MailingAddress2	Text(200)
Mailing Address City	Owner mailing address city		MailingAddressCity	Text(200)
Mailing Address State	Owner mailing address state		MailingAddressState/Country	Text(6)
Mailing Address Zip	Owner mailing address zip		MailingAddressZip	Text(9)
Billing Address 1	Owner Billing address line 1		BillingAddress1	Text(200)
Billing Address 2	Owner Billing address line 2 (Apt. No. etc.)		BillingAddress2	Text(200)
Billing Address City	Owner Billing address city		BillingAddressCity	Text(200)
Billing Address State	Owner Billing address state		BillingAddressState/Country	Text(6)
Billing Address Zip	Owner Billing address zip		BillingAddressZip	Text(9)
Category (Real Estate only)	Real property category code	Category Codes	CategoryCode	Text(3)
Number of Dwellings	Number of dwellings		NumberofDwellings	Integer
Legal Description	Legal/physical description		Legal Description	Text(400)
Situs (E-911) Address 1	Situs address line 1 (E-911 Address)		SitusAddress1	Text(200)
Situs (E-911) Address 2	Situs address line 2 (E-911 Address)		SitusAddress2	Text(200)
Situs (E-911) Address City	Situs address city (E-911 Address)		SitusAddressCity	Text(200)

Situs (E-911) Address State	Situs address state (E-911 Address)		SitusAddressState	Text(2)
Situs (E-911) Address Zip	Situs address zip (E-911 Address)		SitusAddressZip	Text(9)
Land Area	Land area in acres		LandArea	Decimal(10,2)
Mobile Registration Number	Mobile home registration number		MobileRegistrationNumber	Text(100)
Mobile Serial Number	Mobile home serial number		MobileSerialNumber	Text(100)
Mobile Model	Mobile home model name		MobileModel	Text(100)
Mobile Manufacturer	Mobile home manufacturer name		MobileManufacturer	Text(100)
Listed Improvement Value	Listed (full) value of improvements		ListedImprovementValue	Integer
Listed Land Value	Listed (full) value of land		ListedLandValue	Integer
Listed Total Value	Listed (full) value of improvements		ListedTotalValue	Integer
Homestead Total Value	Total value under homestead		HomesteadTotalValue	Integer
Non Residential Total Value	Total value under non-residential		NonResTotalValue	Integer
Housesite Total Value	Total value under house site		HousesiteTotalValue	Integer
Current Use Enrolled Land Value	Value of land enrolled in current use		CurrentUseEnrolledLand Value	Integer
Current Use Enrolled Bld Value	Value of improvements in current use		CurrentUseEnrolledBldValue	Integer
Current Use Excluded Land Value	Value of land not enrolled in Current Use		CurrentUseNotEnrolledLandValue	
Personal Property Value	Value of personal property		PersonalPropertyValue	Integer
Inventory Property Value	Value of personal property inventory		InventoryPropertyValue	Integer
Equipment Property Value	Value of personal property equipment (cable only)		EquipmentPropertyValue	Integer
Cable Equipment Value	Value of cable equipment		CableEquipmentValue	Integer
Covenant Restricted	Percent of property that is covenant restricted		CovenantRestricted	Decimal(3,2)
Last Reappraisal date	**Date of last reappraisal**		**LastReappraisal**	

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ASSESSMENT REPORT REFERENCE TABLES

REAL PROPERTY CODES

Code	Description	Notes
R1	Residential with less than 6 acres	
R2	Residential with 6 or more acres	
MHU	Mobile home un-landed	
MHL	Mobile home landed	
S1	Vacation home with less than 6 acres	
S2	Seasonal home with 6 or more acres	
C	Commercial	
CA	Commercial Apartments	
I	Industrial	
F	Farm	
UE	Utility Electric	
UO	Utility Other	
W	Woodland	
M	Miscellaneous	
O	Other	Export must contain the category it should be equalized against.

OWNER CODES

Code	Description
T	Town resident
S	State resident
NS	Non-state resident
C	Corporation, partnership, and other entities

ONE TIME (TRANSITIONAL) IMPORTS/EXPORTS

DISTRICTS

Import to CAMA or VTPIE

INACTIVE PARCELS

Import to CAMA if Needed

SPANS

Import to CAMA if Needed

TIFS

Import to VTPIE

Field Name	Description	Reference	Database Field Name	Type (Width)
P_PROP	see lsprop		P_PROP	C(10)
P_SUB	see lsprop		P_SUB	C(10)
P_TIFID	TIF ID NUMBER SEE LSSYST		P_TIFID	C(1)
P_CONTR	original TIF value		P_CONTR	N(9)
P_CONTR2	MIDDLE original TIF value		P_CONTR2	N(9)
P_NCONTR	new base value		P_NCONTR	N(9)
P_NCONTR2	MIDDLE new base value		P_NCONTR2	N(9)
P_ZERO	Zero New Value		P_ZERO	L(1)
P_ZERO2	MIDDLE Zero New Value		P_ZERO2	L(1)
P_MCONTR	Original Municipal Grand List Value		P_MCONTR	N(9)
P_MCONTR2	MIDDLE Original Municipal Grand List Value		P_MCONTR2	N(9)
P_MNCONTR	New Municipal Grand List Base Value		P_MNCONTR	N(9)

P_MNCONTR2	MIDDLE New Municipal Grand List Base Value		P_MNCONTR2	N(9)
P_MZERO	Zero New Value Municipal		P_MZERO	L(1)
P_MZERO2	MIDDLE Zero New Value Municipal		P_MZERO2	L(1)
P_TOTL	ORIGINAL TIF ACRES		P_TOTL	N(10)
P_CONCDE	see lsprop		P_CONCDE	C(1)
P_CVOTED	see lsprop		P_CVOTED	D(8)
P_CBEGIN	see lsprop		P_CBEGIN	D(8)
P_CEND	see lsprop		P_CEND	D(8)
P_CSTATUTE	see lsprop		P_CSTATUTE	C(10)
P_CAPPROVE	see lsprop		P_CAPPROVE	C(1)
P_CBILL	see lsprop		P_CBILL	C(1)
P_SPAN	SEE LSPROP		P_SPAN	C(13)
P_TZONE	TIF ZONE (DEFAULT TO 1)		P_TZONE	C(1)
P_NEWSPAN	SEE LSPROP		P_NEWSPAN	C(13)
P_CD2	SEE LSPROP		P_CD2	C(2)
P_MEMO	TIF MEMO		P_MEMO	C(250)

APPENDIX A – CURRENT USE SAMPLE LAND ALLOCATION FOR EXCLUDED LAND AS SEPARATE PACEL

Sample Land Schedule

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

Scenario: 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.

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.

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.

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