

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



## What's New for November

### Grand List Software Update from Director Remick

The Department continues to move forward on the Integrated Property Tax Management System project, as we do our due diligence to ensure we make the right choice for the State and municipalities. Currently we anticipate being able to make an official announcement sometime in January. Any rumors to the contrary are unfounded.

Meanwhile, we have signed a contract with NEMRC to continue to offer the Grand List and MicroSolve system through 2020, which is renewable up to 2022.

### Hold Harmless Payment

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

### Building PILOT Payment

The Building PILOT (Payment in Lieu of Taxes) payment will be issued on or about October 31, 2019. This FY20 payment will be based on the value of state-owned buildings in your municipality as of April 1, 2018. FY20 payment estimates were provided on 7/18/2019 – please see the link below.

[Payment in Lieu of Taxes](#)

### Property Tax Adjustments

The final Property Tax adjustment disbursements have gone out to the municipalities and should have been received Wednesday, October 30. This is the final property tax adjustment payment. At this point, if people are properly due a property tax adjustment and it was not sent to the town, the property owner will get a check directly from the Department.

### Lister Education Participation 2019

This past year PVR held twelve classes on nine different subjects, with a total of 610 attendees – **Thank You** for participating!

- New Lister trainings, a 2-day event, were held in Newport, Montpelier and Manchester with a total of 142 attendees.
- Current Use classes were held in both Morrisville and Killington with 104 attendees.

- The 4-day Data Collection Class, held in Burlington, had 45 attendees.
- A class on the Reappraisal Process was held in Montpelier with 43 attendees.
- The myVTax/ Sales Study class was held in Montpelier
- The Solar/ Cell Valuation class was held in Rutland
- Grievance Appeals & Best Practices was held Rutland
- Tips and Tricks was held at Killington
- IAAO 100 / Burlington

#### [State Sponsored Education](#)

Education is a high priority for the Division of Property Valuation and Review (PVR). Listers, assessors, and other municipal officials who take advantage of these educational opportunities will have a better understanding of their responsibilities and will better perform the duties of the office. To this end PVR created the Vermont Property Assessor Certification Program; VPACP has four levels of achievement (VPA I, VPA II, VPA III and VPMA). Each of these levels has prerequisites and requirements, including levels of work experience and training. **All the courses needed for certification are available to you either through PVR (free) or VALA (minimal registration fee) offerings.**

As of October 2019, the Vermont Property Assessor Certification Program has

- 24 certified VPA I
- 12 certified VPA II
- 11 certified VPA III
- 7 certified VMPA.

To learn more, please follow the link to [Vermont Property Assessor Certification Program](#). A fillable online application is available at [VPACP Application Form AC-304](#).

Additional grant funding may be available for pre-approved mileage, lodging and other assessing courses. Please follow the links provided below in the Education section.

## News You Can Use

### Homestead Downloads

Please continue downloading your Declarations into your 2019 As Billed Grand List on a regular basis, paying attention to business/rental percentages as well as business use of outbuildings. Allocation changes in the homestead or housesite value are to be noticed (a Change of Appraisal to be sent to the taxpayer with grievance date and time). And, while changes after your Grand list is lodged are not considered cause for SelectBoard Errors and Omissions [32 VSA 4111\(g\)](#), they do need to be certified and attached to the lodged GL. A link to form PVR-4261, used for Errors and Omissions for housesite classifications, is provided below.

[Form HS-122 Download Instructions Fact Sheet](#)  
<http://www.nemrc.com/support/grandList/>

### Errors and Omission Links

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

### **Late Homestead Filings**

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

### **Homestead Filing Penalties**

Did you know that municipalities are the governing body that has the option to charge or waive late file homestead penalties? Towns that charge penalties also may abate these penalties if the basis is “hardship”. VLCT provides abatement guidance at [VLCT Abatement of Homestead Penalty 32 VSA 5410 Education Property Tax](#)

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## **Current Use**

*From Elizabeth’s desk . . .*

The Current Use Program is working hard to wrap up the 2019 applications and reviews before Thanksgiving. In order to complete the process for this year, we need your help in a couple of areas.

### **Return your file**

As of last week, 158 towns were not “100% certified” for current use. Calls were made to towns that are in possession of their file exchange requesting them to finish their review and return the file. If you did not, please do.

Current Use also had almost 200 parcels that needed to have values and reviews completed by the towns. There are also an additional 175 parcels that are under CU review for a variety of reasons include applications that are still being reviewed and discontinuances that need to be processed.

### **Applications Under Review**

There are 93 applications that are still under review by us or the county foresters **for the 2019 tax year**. You can see if your town has any 2019 applications that are under review by logging into your eCuse account at <https://secure.vermont.gov/TAX/ecuse/> and selecting Tax Year= 2019. Please keep in mind that some of these applications will be approved, some will be modified, and some will be denied. **This may require the issuance of a revised tax bill and additional file exchanges between CU and the towns.**

### **Enter Values for Land Use Change Tax**

Please log into your myVTax account at <https://myvtax.vermont.gov> to see if you have any “LUC Values Requests” that need to be entered. There are over twenty towns that need to enter values and several are well over the statutory time frame of 30 days. Some of these discontinuances are for the 2020 tax year and some for 2019. Once you submit the Fair Market Values to CU, we will modify the current use enrollment and then send the current use file to you for updates.

Thanks for your hard work and assistance! We couldn’t do it without you!

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## **Education**

### **Grant Funding/ Reimbursement for Travel**

If you are independently taking courses related to assessment, please know that certain expenses related to training for municipal listers and assessors that are not PVR sponsored but are related to

assessment **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to our sponsored trainings. Applications for grants **must be preapproved prior to attending the training**. To apply, follow the Course Funding link below. If you need assistance with this process, please contact (802) 828-6887.

[About the Program](#)  
[Course Funding](#)

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## Help Desk & DA numbers

**PVR GENERAL HELP LINE** (802) 828-5860  
**IT HELP DESK** (802) 828-6844

### [District Advisors & Territories](#)

**DISTRICT ADVISOR HELP LINE** (802) 828-6887

<b>Barb</b> Schlesinger	(802) 369-9081	<b>Nahoami</b> Shannon	(802) 828-6867
<b>Christie</b> Wright	(802) 855-3897	<b>Nancy</b> Merrill	(802) 522-0199
<b>Cy</b> Bailey	(802) 233-3841	<b>Roger</b> Kilbourn	(802) 233-4255
<b>Deanna</b> Robitaille	(802) 323-3411	<b>Teri</b> Gildersleeve	(802) 855-3917

Please leave a message for your district advisor. However, if you need immediate assistance and are unable to wait for a return call please call (802) 828-5860, select option #3 and ask to speak to another district advisor that is available.

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## Online Resources

### Assessment Toolbox

<http://tax.vermont.gov/municipal-officials/listers-and-assessors/assessing-property>

### Current Use Property - Assessing & Allocating

<http://tax.vermont.gov/municipal-officials/listers-and-assessors/assessing-property/current-use>

### Documents & Forms

<http://tax.vermont.gov/tax-forms-and-publications/municipal-officials>

### Exempt properties

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

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

### Insurance value reporting

<https://tax.vermont.gov/sites/tax/files/documents/ReportingForExemptPropertiesFS.pdf>

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

### Lister Handbook

<https://tax.vermont.gov/sites/tax/files/documents/ListerAssessorHandbook.pdf>

**Lister Task List**

[https://tax.vermont.gov/sites/tax/files/documents/lister\\_calendar.pdf](https://tax.vermont.gov/sites/tax/files/documents/lister_calendar.pdf)

**myVTax and eCuse**

<http://tax.vermont.gov/municipal-officials/online-tools>

**NEMRC Grand List Support**

<http://www.nemrc.com/support/grandList/>

**NEMRC MicroSolve CAMA/ APEX Support**

<http://www.nemrc.com/support/cama/>

**Open Meeting Law**

<https://www.vlct.org/resource/quick-guide-vermonts-open-meeting-law>

<https://www.vlct.org/resource/open-meeting-law-faqs>

**Property Tax Appeals**

[https://www.sec.state.vt.us/media/258674/tax\\_appeal\\_handbook\\_2007.pdf](https://www.sec.state.vt.us/media/258674/tax_appeal_handbook_2007.pdf)

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

**Public Records**

[VLCT Public Records Act FAQ](#)

[Uniform Fee Schedule - VT Secretary of State](#)

**Property Tax Bills**

<https://tax.vermont.gov/content/vermont-bill-backer-2019>

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

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