

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for April 2020

A message from Jill Remick, Director PVR
Important Updates for PVR during COVID-19

Hello, Listing and Assessing Community. As you are likely aware, our office has made significant adjustments to our operations as we move to working remotely during the current crisis. Please rest assured though, we are absolutely still working and absolutely still here for you!

Your first line of contact remains the District Advisors, who are easily reached via their cell or email (see contact list below). We are also still receiving and processing incoming mail and emails.

Current Use staff are also still available. If you need assistance, you can still call the main PVR line, 802-828-5860. However, for now if you have specific questions about a specific parcel, you can email [Elizabeth Hunt](#), [Patrick Dakin](#) (towns starting with A-F), [Laurie Hostetter](#) (towns starting with G-R) or [Terry Hodgdon](#) (towns starting with S-W) while we work on their phone access, and they can help.

We will continue providing guidance regarding Grand List deadlines, grievance hearings and more in the coming days and weeks. Please direct questions or comments to your DA, or email tax.pvr@vermont.gov so we can collect them and hopefully answer questions via an FAQ and our webpage. I can also be reached at jill.remick@vermont.gov.

Thank you for all you do and stay safe.

Current updates from Christie Wright, Field Director

In light of the Covid-19 health concerns and the changes we are facing as a result, we at PVR felt it was important to clarify and make some recommendations for Lister/Assessors:

- We want to start by letting you know that we know it is a difficult time and we are here to help. Your district advisor is available for questions or you can call the main line at (802)828-5860 x3. <https://tax.vermont.gov/content/district-advisor-list>
- **Inspection recommendations for 2020**
Our recommendation for this year is that **no internal inspections** occur. This does not mean your grand list should not be adjusted due to new construction, permits, etc. What it does mean

is that you should develop an **alternative plan** to gain information in order to be fair to all taxpayers. Our recommendation would be a mailer to explain to all property owners with changes and request information to allow you to gain information and complete your grand list. It is our opinion that full disclosure is best and if you explain the situation and ask for assistance, you should have good luck. We have a sample letter and form developed and shared by a town recently that we have shared on Listserve and are happy to provide to any towns.

<https://valavt.org/sample-documents/>

Once you are at the link, select '**Permit Letter Sample (Under Construction Letter)**'

- **Grand list filings dates**

As you are all aware the current deadlines for filing an abstract grand list with the town clerk are June 4th (for towns with population under 5000) and June 24th (for towns with population over 5000). These dates reflect an automatic extension from the statutory dates set forth in [32 VSA 4111](#) and extended by [32 VSA 4341](#).

Please remember your value and ownership date remains as of April 1 (grand list effective date according to [32 VSA 4041](#)) and you should not reflect changes after that point (permits, PTTR's etc.).

Due to the delays and challenges towns are facing, PVR director is offering the option for extension of the deadline to file initial grand list to August 15 ([32 VSA 4342](#)). This is a deadline for preliminary or "abstract" grand list (before grievance). Many towns will not want to wait this long, and we encourage you to do your best to file as soon as possible.

We will send a formal letter reflecting the options to all towns for recording in the Grand List if they choose. We would appreciate towns alerting us if they plan to take advantage of this option, prior to the June deadlines. It is advisable that towns inform us with a copy of acknowledgement by your selectboard. This will allow us to track those towns using the extension, and you will have proper documentation for your grand list.

Towns who extend their filing to this date will not be granted additional extensions unless extreme scenarios arise. All towns will also have the date for their final grand list filing with PVR extended to no later than September 15.

This does not mean you have to wait until this date to file your abstract. If you have completed your work, we would recommend you file sooner and 'ideal' would be to complete as soon as possible.

If you choose to use this extension of time, please be aware that this will affect all subsequent dates including tax billing. Grievances will proceed with the same statutory timelines etc. (see lister calendar and grievance guidance) and tax bills will subsequently be issued at a later date - assuming your town normally bills in July or August. You should discuss this ahead of time with your town selectboard and treasurer.

Related documents:

https://tax.vermont.gov/sites/tax/files/documents/lister_calendar.pdf
<https://tax.vermont.gov/municipal-officials/listers-and-assessors/hearings>

Relevant statutes:

<https://legislature.vermont.gov/statutes/section/32/135/05404>
<https://legislature.vermont.gov/statutes/section/32/129/04111>
<https://legislature.vermont.gov/statutes/section/32/129/04341>
<https://legislature.vermont.gov/statutes/section/32/129/04342>
<https://legislature.vermont.gov/statutes/section/32/135/05404>
<https://legislature.vermont.gov/statutes/section/32/129/04041>

- **Homestead declaration** and income sensitivity payment application form **deadlines have been extended to July 15**. This will mean towns will have more changes to homesteads to process later than normal. The process will be no different. There is the potential that HS-122 filings can cause additional change of appraisal notices; any change to a Housesite or Homestead value is in fact a grievable item. This would only be for new or changed business or rental use that you have not yet accounted for in prior years.

<https://tax.vermont.gov/press-release/upcoming-vermont-tax-due-date-guidance>
<https://tax.vermont.gov/sites/tax/files/documents/GB-1071.pdf>

- **Utility filings** from public utilities have been extended 30 days on request. This means towns will receive these filings and utility values in late May- which is later than normal. Once you receive these you will be able to update the values accordingly in your 2020 grand list.
- **Grievance procedures** should also change this year. All grievances should be heard via mail, email, phone, facetime or skype video conference. If a person wishes to be heard in person you should accommodate the best you can using one of these methods. **Full recommendation guidance is available at** <https://tax.vermont.gov/municipal-officials/listers-and-assessors/hearings>
<https://legislature.vermont.gov/statutes/section/32/129/04111>
- **Tax Billing**
We have had many questions about tax billing, such as how towns can evaluate the potential need to extend billing dates based on other extensions and the overall issues presented to towns due to the Covid-19 virus.

PVR Director Jill Remick and others have testified on this and related issues and testimony can be found here: <https://legislature.vermont.gov/committee/document/2020/21/Date/4-1-2020#documents-section>.

Towns should make these decisions (grand list filing, property tax bill printing, etc.) based on the needs and factors of your town. Regarding changing your first billing due date, VLCT (Vermont League of Cities and Towns) offers advice on this and other topics here:

<https://www.vlct.org/sites/default/files/documents/Resource/Town%20Finance%20Covid-19%20FAQs.pdf>

See their advice:

“There is no specific law to allow selectboards to explicitly change tax payment due dates, as those dates are voted by the town at town meeting. However, there are several actions the town can take that affect taxes and tax payments: Taxes are due on the date and by the method the town voted for at town meeting. However, State law requires that tax bill notices still be

sent to taxpayers at least 30 days before they are due. Therefore, the tax collector in consultation with the selectboard can decide to wait until a later date to send out tax bills. In this scenario, taxes would be due 30 days from the date the notice is sent. [32 V.S.A. §§ 4772, 4792](#). If tax bills will be sent out late then the town should be very clear as to when they will be sent and when taxes will be due.”

As always when making these decisions, towns should defer to their by-laws, charter and consult with VLCT and/or their town attorney for advice.

We will continue to keep you updated as the status changes and new issues arise!
Stay healthy and we hope to see you all soon!

Covid-19 Update Links

- <https://tax.vermont.gov/coronavirus>
- Daily updates <https://www.healthvermont.gov/sites/default/files/documents/pdf/Covid-19-Daily-Update.pdf>

Reappraisal towns

For those towns that have reappraisals scheduled to be completed for the 2020 Grand List, if you have doubts your reappraisal will be able to be completed within statutory extension dates, please let us know as soon as possible. We can talk about whether or not it makes sense to extend the reappraisal to next year. We will be checking in with all towns slated for reappraisal completion to make sure you are on task and are able to complete for 2020.

District Advisor Map

We are delighted to rollout our interactive district advisor map at <https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors> This interactive map allows you to roll over a town and have displayed the town name, district advisor, CAMA system used, reappraisal info and current CLA/COD. A really cool and timely tool!

Education

PVR

All PVR classes scheduled through the end of April have been cancelled. If you had registered for either of the New & Seasoned Lister Trainings (Montpelier or Lyndonville), the Reappraisal Process class (Morrisville), the Land Schedule class (Morrisville) and/or the myVTax /Grand List Cleanup and Current Use classes (Lyndonville) during this time period, your registration is considered cancelled and **you will need to reregister for any rescheduled class(es)**.

At this time classes are scheduled to resume in May. Please visit <https://tax.vermont.gov/municipal-officials/education> for updated information and to register for current May and beyond offerings.

NEMRC is offering webinars on the following days and topics. These webinars are offered at no cost to municipal assessing officials.

| | | | |
|-------|---|-----------|----------------------------------|
| April | 2 | Thursday | Basic CAMA 2 hours <i>part 1</i> |
| | 3 | Friday | Basic CAMA 2 hours <i>part 2</i> |
| | 6 | Monday | Act 68 Warnings |
| | 8 | Wednesday | How to read your 411 |

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|------|----|---------|---|
| | 10 | Friday | Tools for Tracking Changes in your Grand list |
| | 13 | Monday | Inactive parcels and Tax maps |
| June | 2 | Tuesday | Making a new entity |

Please visit their website <http://www.nemrc.com/> for more details and to register for these offerings which comply with Governor Scott's 'Stay Home – Stay Safe' Order.

News You Can Use

Updated [Vermont Department of Taxes](#) links / Fact Sheets

- Send a secure message to myVTax <https://tax.vermont.gov/myvtax/messaging>
- Certificate of No Appeals [Form PVR-4155](#)
- Notice to Taxpayers, Abstract of Individual Lists [Form PVR-4111](#)
- Report of Reappraised Grand List [Form RA-310](#)
- Notice of Assessment – No Inventory Filed [Form PVR-4085](#)
- Errors & Omissions Certificate [Form PVR-4261-E](#)
- 2020 Calendar [Lister calendar and task list](#)

Additionally, we have recently added **two new fact sheets to assist Listers** and towns when exploring options regarding assessment responsibilities. [Elect Listers and/or Hire an Assessor: Options for Your Town](#) provides different scenarios to consider and the [Self-Assessment Checklist of Lister Office Duties](#) provides a checklist of essential responsibilities.

A full listing of fact sheets by for both you and your residents which address a wealth of tax topics, can be found at <https://tax.vermont.gov/forms-and-publications/pub>

Homestead Downloads

The Homestead declaration and income sensitivity payment application form deadlines have been extended to July 15.

For Homestead Declarations and related topic links please visit

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

For 'How-to' instructions, the following links should be helpful:

<https://tax.vermont.gov/sites/tax/files/documents/GB-1071.pdf>

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

For a more in-depth look at the homestead process including instructions, guidelines, and scenarios please refer to your listers handbook [Guide for Vermont Listers and Assessors](#).

At this time of year, as people are filing their income tax you may get request for Lister (housesite) Certificates - these certificates are needed by property owners for the following situations, including but not limited to:

- New owner as of April 1, 2020
- New construction
- New owner with subdivided parcel and now a new home
- Multiple housesite(s) on one parcel (all would need to own the property)
- No housesite value on last year tax bill for any reason
 - For full parcel purchase or multiple housesites on the same span

<https://tax.vermont.gov/sites/tax/files/documents/PVR-315.pdf>

→ For a new span/subdivided parcel

<https://tax.vermont.gov/sites/tax/files/documents/PVR-316.pdf>

2020 Tax forms can be found at <https://tax.vermont.gov/forms-and-publications>

myVTax

Town clerks should be completing their final recordings of transfers for the 2020 Grand List as well as reviewing their work queue for any PTTs that may be 'stuck' and need to be addressed.

Listers, please continue validating your sales for the Equalization Study (those on your active work list). As a reminder, myVTax is a web-based application that can be logged into securely from any computer with internet access. If you experience any issues with the process, contact your District Advisor. As always, we appreciate your assistance with this process!

[myVTax and Sales Study Training 2019](#)

We also ask that when reviewing pttts in myVTax, that you check to see if the Current Use Questions are answered correctly (Question G1 and G2). In the event you notice an error such as a current use property transferring, and the boxes are not checked please send Current Use a notice through your myVTax or email them directly at TAX.CurrentUse@vermont.gov. Doing so helps Current Use notify the landowner to submit Current Use Applications and Withdrawals in a timely fashion.

Covenant Restricted Housing

Earlier this week an email was posted to Comp-60 along with the Resale Restricted Homes. March 2020 excel file. Please check the list for properties in your grand list and make sure that you have reflected the property as such in your grand list.

Here are few details on Covenant Restricted Housing to help you:

- Covenant restricted housing is not the same as subsidized or qualified housing.
- Covenant restricted housing means that there is a limit set in the deed on the resale value of the property in exchange for a grant received.
- The legislature determined that these properties should be afforded a reduction in their value (due to the restrictions) of 30-40%.
- This reduction occurs in your CAMA (appraisal/value system) and you will manually reduce the value there.
- There is also a recording box on the parcel menu in NEMRC to record the % you reduced the property (this is only a recording field and does not reduce the value- you must also go into your value/appraisal system to do this).

<https://legislature.vermont.gov/statutes/section/32/121/03481>

Please reach out to your district advisor with any questions!

Current Use

File Exchange

The first file download for the 2020 Grand List is available for your review. Before your initial download please remember to

- Make sure you have run the NEMRC **Live Update** before downloading

- Make sure you are in your current 'working grand list' before downloading

2020 Current Use Instructions for downloading the file as well as the processing procedure for your enrolled Current Use parcels may be found at

<https://www.nemrc.com/support/grandList/Current%20Use%20NEMRC%20Instructions%202019.pdf>

Additional refresher materials are also available at our Current Use Training course materials link [Current Use training](#) as well those found at [NEMRC Current Use Instructions](#).

Reappraisal Towns & Current Use

Q: We are a reappraisal town and don't want to duplicate our efforts. Should we do Current Use downloads now, even though we don't have land size changes, value changes, etc. yet from the reappraisal?

A: *When there is a subdivision of property, sale of property or name change of property that is enrolled in Current Use, often the Current Use Department does not have this information until it is provided by the town. Once the department is aware of these changes, they are required to write a letter to the property owners to request a new application, change of ownership application, etc. and the owner is afforded a minimum of 30 days to report back. This process may take much longer than 30 days due to mapping needs, forester review, Current Use review, etc.*

Because of this timeline, it is crucial for Current Use to find out as early as possible about any of these changes. For reappraisal towns, this means that the values might not be correct yet, but at a minimum if you can complete the file for acreages, names, and updated SPANS, it will start the rest of the timeline moving sooner.

eCuse

Town clerks, please remember to check for applications that have been approved and are awaiting recording. The helpdesk (802) 828-6844 is available for both listers and clerks if assistance is needed with your password.

Land Use Change Tax

When possible, please continue to log into your myVTax account at <https://myvtax.vermont.gov> to see if you have any "LUC Values Requests" that need to be entered. Once FMVs are submitted to CU, we will modify the current use enrollment and the current use file will be sent to you for updates.

Detailed myVTax instructions may be found at [LV-314 Navigation for Listers](#)

Education

PVR Classes

Data Collection

- May 13 – 14
- May 20 – 21

Franklin Conference Center, 1 Scale Avenue Ste 92, Rutland

Vermont State Statutes

- May 28 Franklin Conference Center, 1 Scale Avenue Ste 92, Rutland

Deed Reading and Real Estate Exemptions

- May 29 Franklin Conference Center, 1 Scale Avenue Ste 92, Rutland

New & Seasoned Lister Training

- June 9 – 10 Okemo Mountain Resort, 77 Okemo Ridge Road, Ludlow

Advanced Listers & Assessors

- July 1 VT Technical College, Judd Hall, 124 Admin Dr, Randolph Center

Reappraisal Process

- July 13 Okemo Mountain Resort, 77 Okemo Ridge Road, Ludlow

Land Schedule

- July 14 Okemo Mountain Resort, 77 Okemo Ridge Road, Ludlow

IAAO 100 Workshop: Understanding Real Property Appraisal

- August 18-19 VT Technical College, Langevin Hall, 593 Furnace St, Randolph Center

Registration is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/online-registration>

NEMRC will be conducting webinars as outlined above. Please check their website <http://www.nemrc.com/> and to register.

VALA's education schedule has been posted and registration for the 2020 course offerings is available at [VALA 2020 IAAO](#).

- IAAO 101 October 5-9th White River Junction
- IAAO 112 October 26-30th Manchester
- IAAO 155 September 3-4 Colchester

PVR classes will continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. Grant money continues to be made available for **pre-approved** mileage and lodging expenses (distances apply).

[Grant Agreement form](#)

Vermont Property Assessor Certification Program

Now might be a good time for you to investigate or review requirements for the Vermont Property Assessor Certification program and register for the upcoming classes you may need. Details may be found in the [VPACP Handbook](#)

Please be aware that the processing of recent VPA applications has been suspended and Certificates of Designation will be issued when feasible.

Grant Funding/ Reimbursement for Travel

If you are independently taking courses related to assessment, please know that certain expenses related to training (mileage above 50 miles one way and lodging for multiple day classes) 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.

[Course Funding](#)

Help Desk & DA numbers

PVR GENERAL HELP LINE
IT HELP DESK

(802) 828-5860
(802) 828-6844

[District Advisors & Territories](#)

DISTRICT ADVISOR HELP LINE

(802) 828-6887

| | | | |
|---|--------------------------|--|--------------------------|
| Barb Schlesinger barbara.schlesinger@vermont.gov | (802) 369-9081 | Nancy Merrill nancy.merrill@vermont.gov | (802) 522-0199 |
| Christie Wright christie.wright@vermont.gov | (802) 855-3897 | Roger Kilbourn roger.kilbourn@vermont.gov | (802) 233-4255 |
| Cy Bailey cy.bailey@vermont.gov | (802) 233-3841 | Teri Gildersleeve teri.gildersleeve@vermont.gov | (802) 855-3917 |
| Deanna Robitaille deanna.robitaille@vermont.gov | (802) 323-3411 | Theresa Gile theresa.gile@vermont.gov | (802) 522-7425 |
| Nahoami Shannon nahoami.shannon@vermont.gov | (802) 828-6867 | | |

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

Online 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/GB-1143.pdf>

Lister Task List

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

myVTax and eCuse

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

NEMRC Grand List Support

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

NEMRC MicroSolve CAMA/ APEX Support

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

Open Meeting Law

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

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

Property Tax Appeals

https://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](#)

<https://www.sec.state.vt.us/archives-records/certifications-fees/uniform-fee-schedule.aspx>

Property Tax Bills

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

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

Parcel Related Online Resources

[Vermont Parcel Program Overview](#)

[Vermont Parcel Viewer](#)

[Vermont Land Survey Library](#)

[Digital Parcel Mapping Guidelines and Contract Guidance](#)