

NEWSLETTER

From Your District Advisor
Property Valuation & Review



August 2018

What's New for August

Our newest District Advisor



Deanna Robitaille joins us with a wealth of municipal experience, having worn many hats in Montgomery over the past decade. She is a graduate of the New England Municipal Clerks Institute three-year program and has served concurrently as town clerk, treasurer and lister. Having resigned both the treasurer and lister positions to join us at PVR, she continues to serve as clerk during this transition period for her town. She is the proud mother of two boys and four step-daughters. Free time is spent with family, volunteering, and enjoying as much time as possible relaxing near the beautiful waterfalls in her hometown. Deanna eagerly looks forward to bringing her knowledge and love of local government to assist listers and clerks with their questions and challenges.

Deanna will be taking over Doug Lay's territory. You may reach her directly at (802) 233-3411 or Deanna.robaille@vermont.gov

Albany	Charleston	Lowell
Averill	Coventry	Morgan
Averys Gore	Derby	Newport City
Barton	Ferdinand	Newport Town
Bloomfield	Glover	Norton
Brighton	Holland	Orleans ID / Barton
Brownington	Irasburg	Troy
Brunswick	Lemington	Warners Grant
Canaan	Lewis	Warren Gore

Temporary District Advisor

Nancy Merrill, who many of you will remember, will be covering Roger's towns while he is on leave. Her cell number is (802) 522-0199. Her email will be Nancy.Merrill@vermont.gov. For a complete listing of

the towns she will be covering please scroll down to our District Advisory Directory. And, please check back in September's Newsletter for more about Nancy!

Preparing for the Equalization Study

All PTTRs processed by your town clerk are in your myVTax account for validation. You should continue/finish up validating these sales for the 2018 Equalization Study. You may contact your district advisor at any time to set up a meeting or if you have any questions about the process.

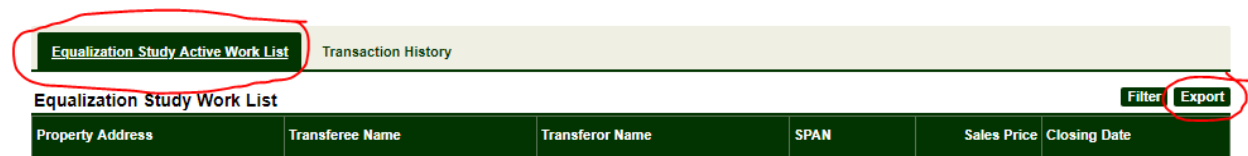
myVTax Validation Issues

The Vermont Department of Taxes is aware of two issues listers have experienced when attempting to complete tasks in their equalization study work list. These issues have caused errors when you attempt to navigate through the verification process and prevent you from completing your tasks.

1. Some of your tasks were missing the answer to only **question H4** in the PTTR information section. **This has been corrected. You can now go in and finish your verification on these items.**
2. Some of your tasks are missing the answers to **MULTIPLE** questions in the PTTR information section. This was the result of a data entry issue on our end and will not be an issue going forward. That being said, we can fix the problem on our end manually for you and will be happy to assist you on a case-by-case basis.

If you have tasks in your queue that are affected by this issue, please click the link in the "I want to" section of your myVTax account to "send us a message." In the subject line enter "Attn: Marylee Woods – Problem Tasks" in the body of the message. Please include the best contact information for you and the best time to contact you in case we have questions. You will also need to indicate which tasks in your queue are affected by this issue.

If you did not already know you now have the "export" feature for use on all your tasks lists (snippet below). Please use this feature to create a spreadsheet with all your Active work list tasks. On the spreadsheet please indicate which of your tasks are affected by this issue. Then save it and attach it to the message when you send. We will respond to your message to let you know what to expect next.



[myVTax PTTR Validation Instructions](#)

Solar -- Valuing and Taxing Enclosures and Buildings that House Batteries

The Vermont Department of Taxes recommends assessing officials consider whether an enclosure or building housing batteries is authorized under the same CPG as an associated renewable generation plant. If the facilities share a CPG, the official should value both for municipal taxation. If a battery facility is not authorized by the same CPG as a solar renewable energy plant, the official should value it as real property for both municipal and education taxes. Any questions can be directed to your district advisor.

<http://tax.vermont.gov/municipal-officials/solar-valuation/everything-you-need-to-know-about-solar>

Education Property Tax rates

Please follow the below link to the town tax rate tables and resources for the current, 2018-2019, property tax year (FY19). Prior year rates are also available at the site.

The Homestead Education Tax Rate is based primarily on the education spending per equalized pupil of all the pupils residing in your town. Many town districts are also members of union school districts. Each town and union school district will have a tax rate based on its spending per pupil. For towns with multiple school districts, the tax rate is a combination of those rates.

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

Assessing Software Input

PVR is aware that the CAMA systems from multiple vendors (NEMRC MicroSolve, VISION, ProVal, etc.) are currently in use by Vermont towns. We are interested in finding out specifically which CAMA system each town uses to better understand the total scope of CAMA usage. Please send a note to Nahoami.sainz@vermont.gov to notify PVR which CAMA system your town uses.

Important Dates

August 15

- On or before August 15, an electronic copy of your grand list and form 411 (Grand List) must be sent to PVR [32 V.S.A. § 5404](#). Although this is the clerk's responsibility, he or she often cannot fulfill this requirement without the cooperation of the listers. A speedy filing will help your town by giving you and PVR more time to analyze the data to be used in determining the education property value.
- For towns that have been granted extensions, please remember the extension of 30 days applies to all acts mentioned in [32 V.S.A. §4341](#). However, the requirements of [32 V.S.A. §5404\(b\)](#) for transmission to the director **are not extended**. The Grand List book and 411 must still be transmitted to the director on or before August 15.
- Also due August 15 is the [Form 427](#) (statement of tax rates and taxes levied); listers may be asked to assist with municipal grand list information for that form.
- Remember to continue following Best Practices through your Board of Civil Authority (BCA) appeals. In order for a town to be eligible for recalculation of its education property tax liability when its Grand List loses value because of an appeal under Chapter 131 of Title 32, a declaratory judgement action or an approved settlement there must be evidence that a municipality followed Best Practices in establishing fair market value of the parcel(s) in question. These practices and BCA statutory date requirements links follow below.

[Best Practices](#)

<https://www.vlct.org/resource/bca-deadlines-tax-assessment-appeal-process>

News You Can Use

New working Grand List/ As Billed entity

As soon as your Grand List has been accepted by the town clerk and you have created your “As Billed 2018” entity, you will be working for the rest of the calendar year in two NEMRC entities:

- #1 Entity is now your 2019 WORKING GRAND LIST. You can now begin processing your transfers, making your assessment changes and all other routine maintenance in this entity for the 2019 Grand List.
- Your “As Billed 2018” entity is where you will continue downloading your homestead declarations, current use exchange files and your state adjustments/ payment files.
- Having different passwords for your entities keeps you mindful of which one you are in and helps prevent errors.

[NEMRC - Grand List Support FAQ](#)

Continue Homestead Downloads and Current Use Exchange

Current Use exchanges and weekly Homestead files continue to be available. Remember to download on a regular schedule and send an adjusted bill to the property owner if need be.

A note on Current Use in NEMRC – Remember it’s a work in progress! Keep sending the file back and forth until 100% certified from Current Use. Don’t forget to complete Step #5 and load the values into your grand list. Once the file is 100% certified, you will only resend to Current Use when a change is made.

Current Use Agriculture Discontinuances

Current use continues with the process of removing many parcels enrolled in the agricultural program as a result of the landowner not filing their annual Agricultural Certification as required by the legislature. If this affects any of your parcels you will be receiving an email alerting you that you have LUCT (Land Use Change Tax/Penalty) value requests in myVTax. Please log into your myVTax account as soon as possible where you will be asked to determine a value for the land being removed from the program.

Remember to send a copy of the form (LV-314) to the taxpayer along with the Letter of Explanation (link in form LV-314). If the value is then appealed, let current use know so a hold is put on billing. The appeals process for land use change tax/ penalty is the same as all other grand list value appeals.

Please also be aware that these discontinuances may trigger the need to issue a revised tax bill.

If you need more information about how to get into myVTax, how to value the land, or how to notify the taxpayer you should call your district advisor or 828-5860 (2) for the DA on phone duty that day. If you need help with your access to myVTax or password, you should call IT at (802)828-0428.

http://tax.vermont.gov/sites/tax/files/documents/VTaxGuide_LV314NavigationforListers.pdf

<http://tax.vermont.gov/sites/tax/files/documents/DeterminingFMVonWithdrawnCUland.pdf>

<http://tax.vermont.gov/content/letter-template-fair-market-value>

Lister Task List

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

Education Opportunities

PVR

August

IAAO 100 Workshop

Date & Time	Tue-Wed, August 21-22	8:30 a.m. – 4:30 p.m.
Lake Morey Resort	1 Clubhouse Road	Fairlee

September

Advanced Lister Training

Date & Time	Wednesday, September 5	9:00 a.m. – 4:30 p.m.
Rutland Holiday Inn	476 Holiday Drive	Rutland

State Statutes and Rules of Property Assessment

Date & Time	Thursday, September 6	9:00 a.m. – 4:00 p.m.
Rutland Holiday Inn	476 Holiday Drive	Rutland

Advanced Data Collection

Date & Time	Tuesday, September 25	9:00 a.m. – 4:30 p.m.
Rutland Holiday Inn	476 Holiday Drive	Rutland

October

Tips & Tricks for Office Organization

Date & Time	Tuesday, October 16	9:00 a.m. – 4:30 p.m.
Vermont Realtors Building	148 State Street	Montpelier

[Register Now](#)

VALA

Forum 991 — Understanding and Using Comparable Transactions

Date & Time	Thursday, September 7	8:00 a.m. – 5:00 p.m.
Town of Essex Building	81 Main Street	Essex Junction

IAAO Course 102 – Income Approach to Valuation

Date & Time	October 1-5, 2018	8:00 a.m. – 5:00 p.m.
Town of Hartford Building, Rm 2	171 Bridge St	White River Junction

IAAO Course 311 – Residential Modeling Concepts

Date & Time	October 22-26, 2018	8:00 a.m. – 5:00 p.m.
Franklin Conference Center at the Howe Center	1 Scale Ave. Ste. #92, Building #3	Rutland

<http://www.valavt.org/educational-opportunities/>

Course Funding

Thank you for your interest in our course offerings for listers and assessors. We are confident that these courses will help you develop and refine your assessment skills, and help you achieve your personal and professional goals. Courses presented by Property Valuation and Review are offered **free of charge** to municipal officials.

Please be sure to sign up only once for any course offered and note that a few are offered in two regions. Our classes are reserved on a first-come first-served basis. If you find that you are unable to attend, please let us know as we often have a waiting list if the course is full. We reserve the right to charge your city or town a fee of \$50.00 if you sign up and fail to notify us of your inability to attend.

Property Valuation & Review (PVR) also partners with organizations such as the Vermont Assessors and Listers Association (VALA), the Vermont League of Cities and Towns (VLCT), and the New England Municipal Resource Center (NEMRC) to directly sponsor events to reduce, and in some cases eliminate, training charges for listers and assessors. This includes VALA trainings, VLCT workshops, International Association of Assessing Officers (IAAO) courses, workshops, and NEMRC trainings.

Training for municipal listers and assessors that is not PVR sponsored, is related to assessment and in addition, certain expenses related to that training **may** be reimbursed through the grant application process. 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](#)

[State-Sponsored Course List](#)
[Course Funding](#)

Help Desk & DA numbers

PVR GENERAL HELP LINE (802) 828-5860
DISTRICT ADVISOR HELP LINE (802) 828-6887

[District Advisors & Their Towns](#)

Barb Schlesinger	(802) 369-9081	Deanna Robitaille	(802) 233-3411
Chris Landin	(802) 449-7006	Roger Kilbourn* Coverage – Nancy Merrill	(802) 522-0199
Christie Wright	(802) 855-3897	Nahoami Sainz	(802) 828-6867
Cy Bailey	(802) 233-3841	Teri Gildersleeve	(802) 855-3917

* Nancy Merrill will be providing coverage for these towns

Alburgh	Fairfax	Jay	South Hero
Bakersfield	Fairfield	Jericho	St Albans City
Berkshire	Fletcher	Milton	St Albans Town
Bolton	Franklin	Montgomery	St George
Burlington	Georgia	North Hero	Swanton
Cambridge	Grand Isle	Richford	Underhill
Charlotte	Highgate	Richmond	Westford
Colchester	Hinesburg	Shelburne	Williston
Enosburgh	Huntington	Sheldon	Winooski
Essex Junction	Isle LaMotte	South Burlington	

Online Resources

myVTax and eCuse

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

Assessment Toolbox

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

Assessing & Allocating Current Use Property

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

Lister Handbook

<http://tax.vermont.gov/sites/tax/files/documents/Lister%20Handbook%202017.pdf>

Documents & Forms

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