

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for August

August 15

- Final Grand List for towns of greater than 5000 shall be completed and deposited in town clerk's office [32 V.S.A. §4151](#).
- **Electronic 411 to PVR on or before August 15** [32 V.S.A. 5404](#) ALL TOWNS
- **Form 427 Report of Municipal Tax Rates due to PVR** (or due as soon after August 15 that a municipality prints tax bills)

[NEMRC Form 427 Instructions](#)

Preparing for the Equalization Study

From Christie's desk. . .

As you are all aware, we now process sales validation through myVTax. This process is completed by the listers and is a vital part of the equalization process that is used to calculate the common level of appraisal (CLA), coefficient of dispersion (COD) and equalized education grand lists (EEGL) for tax rate purposes and education funding.

Sales have been available to you and are still available to you in myVTax. Please review these sales at your earliest convenience and schedule an appointment with your District Advisor for an overall 411 review and to answer any questions you may have. They will have a few checklists to review with you, including reviewing coding of exempt properties, utilities, etc. to make your results more accurate.

Our hope is to complete the sales validation process sooner this year to make ourselves more available to towns in the late fall. With your cooperation we would like to have all sales validated by the towns as of **September 1**.

Reappraisal Towns:

You will complete sales validation of one year of sales in myVTax. Once you have completed this, these sales will be combined with prior two years and three years of sales will be exported to NEMRC for validation of three (3) years of sales. At this point you will replace all listed values with the new reappraised listed values for these sales. If you completed a full reappraisal, we would expect all listed values to have changed. If you completed a partial reappraisal you should indicate those parcels that were reappraised and change only these listed values to reappraised values. ****All reappraisals should be pre-approved by PVR and going forward must be approved by January 1 of the reappraisal year to be excepted for equalization. If PVR did not approve your reappraisal or PVR was not aware of your reappraisal activity PVR will not accept the new values for equalization purposes.**

Non-Reappraisal Towns:

You have received 1 year of sales (4/1/18-3/31/19) in myVTax for validation. Please complete this sales validation process by Sept 1 using the instructions provided. Also, please schedule a time with your district advisor for a review of exemptions, utilities and general 411 information.

The accuracy of the equalization study helps us to ensure that the CLA, COD, EEGL & Education Liability and Reappraisal Order Status are correct. **Your assistance in this process is crucial and important!**

[Introduction to Vermont's Equalization Study](#)

[myVTax Sales Validation Guide](#)

[NEMRC Reappraisal Sales Study Instructions](#)

Please feel free to contact your District Advisor if you need assistance.

Integrated Property Tax Management Update

From Jill's desk. . .

The Integrated Property Tax Management System (IPTMS) Project continues to move forward. The Tax Department, as well as representatives from VALA and VLCT, recently concluded demonstrations from six possible Grand List vendors, including Axiomatic, FAST, GUTS, NEMRC, Tyler and Vision. Currently the Department is conducting an in-depth technical requirements review to ensure that all the various components of the system are captured and analyzed, and then compared with the proposed vendor solutions. The goal is to then make a decision in September. We appreciate so many voices from the field providing feedback and suggestions, and continue to value that input, so please do let us know what is working, what isn't and what you would like to see in a new system. For more information, including notes from the Listening Tour, visit: <https://tax.vermont.gov/municipal-officials/iptms>

Congratulations!

Congratulations to district advisor Nahoami Sainz, who wed Rory Shannon in July. The happy couple have returned from their honeymoon in Ireland. Nahoami's new email is Nahoami.Shannon@vermont.gov. Best wishes to Nahoami and Rory with their new life together!

Casey O'Hara, our Program Manager, celebrated the birth of his second son in late June. Congratulations to the O'Hara family on their new baby boy!

Lister Education

Tips & Tips for Office Organization has been rescheduled for Wednesday, September 18th. 8:30 – 4:30 at the Killington Grand Resort. Please register (or re-register) for this class on the department's website at [Online Registration](#). Prior registrations for the June 26 training were cancelled.

Building Pilot and Hold Harmless Payment(s)

Two spreadsheets with estimated payment for FY20 Building PILOT payments as well as Current Use Hold Harmless payments were emailed to towns July 18. Each estimate was calculated as of July 18, 2019 and is subject to change as new information becomes available. Hardcopy Building Pilot Estimates and Hold Harmless Estimates were mailed via USPS the last week of July.

[Pilot Payments](#)

[Hold Harmless](#)

News You Can Use

Appeal Resources – BCA

Vermont League of Cities and Towns has compiled a centralized resource center of information and guidelines related to appeals. The information provided is meant to provide support for listers, town clerks and BCA members - please feel free to share!

[VLCT Appeal Resources](#)

[VLCT Property Tax Appeals Info Sheet link site](#)

[VLCT 2019 Lister and BCA Deadlines](#)

Annual Rollover

The rollover process is now completed as part of creating your As Billed entity, there is **no longer a need to do an additional rollover**. Instruction for creating the 2019 As Billed Grand List can be found on page 5 in the Grand List instructions as follows:

[Grand List instructions](#)

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/>

[PVR-4261 - Homestead & Housesite Classification Change](#)

Property Tax Bills

[Explanation of property tax bill for owners \(link\)](#)

[Property tax bill explanation \(handout\)](#)

Current Use

All Parcels Certified

Please continue your current use downloads and exchanges into your 2019 As Billed Grand List until all parcels are in sync and certified. When complete, you will be noticed your Current Use file is 100% Certified.

Current Use application fees

As of July 1, 2019, the recording fees charged by municipalities have increased from \$10/page to \$15/page. For this reason, the total due when submitting a Current Use Application Form has increased from \$90 to \$100. The fee for the CU-302 Additional Owners Form has increased from \$10 to \$15. Additionally, the recording fee for recording a current use lien release has increased from \$10 to \$15. The forms on the Department of Taxes website and the eCuse system have been updated to reflect these changes.

Current Use Contingent Liens

Per Act 20 of the 2019 Legislative Session:

Effective July 1, 2019, all current use liens will become contingent liens. This statutory change affects all property enrolled in the Agricultural and Managed Forest Land Use Value Program, also known as the Current Use Program. It applies to all new enrollments and retroactively applies to all property enrolled since the inception of the program in 1978.

Prior to July 1, 2019, when land was enrolled in the Current Use Program, the Tax Department filed a lien in the land records to secure payment of the land use change tax upon development of that land. Under the 2019 legislation, the lien that is filed is a contingent lien that will convert to a current lien upon development of the land. For the immediate future, the Department of Taxes will continue to use the current use application as the contingent lien document.

The Legislature made this change to facilitate financing for current use property and sales on the secondary mortgage market without the need for a subordination agreement. Because the current use lien is now a contingent lien, a subordination agreement is no longer needed. **The Department has stopped issuing subordination agreements as of July 1, 2019.** To that end, the Legislature repealed 32 V.S.A. § 3777(f), effective July 1, 2020, which provided for lien subordinations.

If the land is developed and therefore the land use change tax becomes due, the Department of Taxes will record a lien for the amount of tax that is due.

Updated application forms

- [Form CU-301, Current Use Program Use Value Appraisal Application for Agricultural Land, Forest Land, Conservation Land and Farm](#)
- [Form CU-302, Current Use Program Additional Owners Form for Use Value Appraisal Application](#)

For applications that have already been submitted, we will not be seeking the increased fee, although we will be paying the towns their new recording fee.

eCuse

Town clerks should be checking regularly for applications that have been approved and are awaiting recording. The helpdesk (802) 828-6844 is available for both listers and clerks for help with your password.

[eCuse login](#)
[eCuse guide for town clerks and listers](#)
[online tools - eCuse & myVTax](#)

Withdrawals/ Discontinuances

Current use withdrawals are **ongoing**, processed through the myVTax application. When alerted as to a LUCT (Land Use Change Tax/Penalty) in your myVTax, please log into your myVTax account as soon as possible to determine a value for the land being removed from the program. Please be mindful that by statute, listers/assessors have thirty (30) days to submit the completed form to the Director [32 V.S.A. §3757\(b\)](#).

All withdrawal/ penalty values must be sent to the taxpayer with an opportunity to grieve. These grievances follow the normal grievance process – beginning with the listers.

[Land developed or withdrawn from the CU Program](#)

Education

Vermont Property Assessor Certification Program

The mission of the Vermont Property Assessor Certification Program (VPACP) is to encourage, promote, and provide educational opportunity and advancement for listers and assessors throughout the state. VPACP creates four levels of achievement (VPA I, VPA II, VPA III and VPMA). Each level has prerequisites and requirements, including levels of work experience and training.

For more information, please see the [VPACP handbook](#)
Fillable online application: [VT Property Appraiser Certification Program Application](#)

Upcoming Education Opportunities

PVR

August

IAAO - 100 Workshop: Understanding Real Property Appraisal

Date & Time: Tuesday & Wednesday August 13-14 8:30 a.m. – 4:30 p.m.

- Hilton Burlington Lake Champlain, 60 Battery Street, Burlington

September

Date & Time: Wednesday September 18 8:30 a.m. – 4:30 p.m.

- Killington Grand Resort, Killington

[Education program online registration](#)

Please be sure to click 'Submit' after you have made your choice(s)

VALA

Workshop 171 – IAAO Standards of Professional Practice & Ethics

Date & Time: Friday September 6

- Middlebury Regional Emergency Medical Services Building, 55 Collins Drive, Middlebury

Course 300 – Fundamentals of Mass Appraisals

Date & Time: Monday – Friday September 30 – October 4

- Hartford Town Office, 171 Bridge Street, White River Junction

Workshop 452 – Fundamentals of Assessment Ratio Studies

Date & Time: Wednesday & Thursday October 23 -25

- Hampton Inn & Suites, 4519 Main Street, Manchester Center

[VALA Registration](#)

No Shows and Not Registered

Please note: It is critical that you register prior to arriving to a class to ensure we have a seat and materials for you, and we will not be exceeding capacity at the venue. Also, if you have registered and find you cannot attend you must alert us by sending an email. We reserve the right to turn away anyone who arrives for the class without registering and may begin charging \$25 per person for no-show registrants.

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](#)

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

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

Barb Schlesinger	(802) 369-9081	Nancy Merrill	(802) 522-0199
Chris Landin	(802) 449-7006	Nahoami Shannon	(802) 828-6867
Christie Wright	(802) 855-3897	Roger Kilbourn	(802) 233-4255
Cy Bailey	(802) 233-3841	Teri Gildersleeve	(802) 855-3917
Deanna Robitaille	(802) 323-3411		

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/ListerAssessorHandbook.pdf>

Lister Task List

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.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>