

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



## What's New for August Act 137 of 2020

The Vermont Legislature passed [Act 137 of 2020](#) to distribute Coronavirus Relief Funds (CRF) to various entities in Vermont. Sections 7 - 10 appropriate \$13 million to Vermont units of local government to reimburse eligible COVID-19 expenses and \$2 million to assist municipalities in digitizing land records for online public access. The Agency of Administration, including the Vermont Department of Taxes, will be responsible for distributing the funds. Please familiarize yourself with the opportunities and guidelines on our webpage: <https://tax.vermont.gov/coronavirus/municipal-grants>

### ***Local Government Expense Reimbursement***

Section 7 of the Act, the Local Government Expense Reimbursement (LGER), are grants to reimburse eligible COVID-19 expenses incurred between March 1 and December 30, 2020. These expenses are only eligible for reimbursement through the LGER Grant to the extent that they are not covered by insurance or other federal funding sources, including funding provided by the Federal Emergency Management Agency (FEMA). Therefore, it is imperative that your unit of local government apply for FEMA funding for those expenses which are eligible through the FEMA Public Assistance program prior to submitting your LGER application. For more information on how to apply for FEMA funding, go to <https://vem.vermont.gov/applicant>.

### ***Digitization of Land Records***

\$2 million will be issued to qualifying municipalities to reimburse certain costs associated with making digital copies of land records available online for public access through a secure portal. The funds can be used both to pay necessary expenditures that qualifying municipalities face and costs directly associated to digitizing land records. The Municipal Records Digitization grant application is now available at <https://tax.vermont.gov/coronavirus/municipal-grants>

For inquiries regarding either of these grants you may email [tax.munigrants@vermont.gov](mailto:tax.munigrants@vermont.gov). Please include your phone number so a follow-up call can be placed if need be.

### **Grand List Filing**

- Final Grand List for towns of greater than 5000 shall be completed and deposited in town clerk's office on or before August 14 [32 VSA 4111](#) [32 VSA 4151](#) [32 VSA 4341](#)
- **Electronic 411 to PVR [32 VSA 5404\(b\)](#) on or before Monday, August 17<sup>th</sup> – ALL TOWNS\*\***

*\*\*Assuming a town has completed and submitted an COVID-19 extension request - then the August 15 Lodging of the Grand list with the Tax Department has been extended one month and will now be due to the tax department September 15.*

## **Form 427**

Form 427, the Report of Municipal Tax Rates is due to PVR August 17th or as soon thereafter as the municipality prints tax bills. This form is submitted electronically through the NEMRC Grand List module.

[NEMRC Form 427 Instructions](#)

## **Education Property Tax Rates**

Please visit <https://tax.vermont.gov/research-and-reports/tax-rates-and-charts/education-tax-rates> for town tax rate tables and resources for the current, 2020-2021, property tax year (FY21). Tax rates are available for towns that have:

- Passed their school budget and submitted it to the Agency of Education *and*
- Completed their reappraisal (if reappraising in 2020)

**Please note:** The Education Tax rates for additional towns will be made available at the above site when the Education Property tax rates are set. Please contact [Casey.OHara@Vermont.gov](mailto:Casey.OHara@Vermont.gov) with additional questions.

Additional information on how Education tax rates are set may also be found at

<https://tax.vermont.gov/property-owners/understanding-property-taxes/education-tax-rates/faqs>

## **Lister Education IAAO – 100 Workshop**

### **Understanding Real Property Appraisal Webinar**

August 18 – 19                      Tuesday – Wednesday                      9:00 – 4:30

This on-line workshop is designed to provide the students with a basic understanding of the procedures and techniques used within a mass appraisal office. This workshop introduces students to some of the concepts involved in using two approaches to value: the cost approach and the sales comparison approach. Prerequisite: This online course is a requirement for Vermont Property Assessor Level I Certification. To register, please visit <https://tax.vermont.gov/municipal-officials/education>

### **VALA Annual Conference**

Save the date! This year's Annual Conference Friday, September 18<sup>th</sup> will be virtual. Details and registration are available at <https://valavt.org/news-updates/vala-2020-annual-conference/>

### **Deed Reading & Real Estate Exemptions Webinar Materials**

The James Barlow, PLC, WEBINAR focusing on Deed Reading and Real Estate Exemptions was presented on Thursday, July 16<sup>th</sup>. This webinar was recorded and may be viewed at this link:

[https://us02web.zoom.us/rec/share/-5kPrr10ERJXpXRw1DAVqI\\_GLXiT6a8hyBNr\\_sOzxwAEZ1w31TMqK9i-VvTP1cF?startTime=1594907254000](https://us02web.zoom.us/rec/share/-5kPrr10ERJXpXRw1DAVqI_GLXiT6a8hyBNr_sOzxwAEZ1w31TMqK9i-VvTP1cF?startTime=1594907254000)  
Password: 8K&y=2u&

Documents related to the presentation will be posted to our website <https://tax.vermont.gov/> later this week and will also be distributed via LISTSERV.

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## News You Can Use

### Preparing for the Equalization Study

As you are all aware, your annual sales validation task is now completed through the myVTax portal. This initial task, completed by the listers, 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.

All the past year sales are available in your myVTax account. Please finalize review of these sales at your earliest convenience and schedule a time with your District Advisor for an overall 411 review and to answer any questions you may have. The DAs will have a few checklists to review with you, including reviewing the coding of exempt properties, utilities, etc. to make your results more accurate. 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!**

Our hope is to complete the sales validation process as soon as possible, thereby enabling us to make ourselves more available to towns in the late fall. **With your cooperation we would like to have all sales validated in your myVTax accounts by September 1.**

**If you have completed your sales validation, Thank You!** We appreciate your assistance with this process!

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

### *Reappraisal Towns*

Towns that have completed a reappraisal for the 2020 grand list will be validating three years of sales validation in myVTax. The new reappraisal values will be available in the Grand List information column. Prior listed values at time of sale will need to be edited to reflect this new reappraisal value. 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.

\*\*Reappraisals are to be approved by January of the reappraisal year to be accepted for equalization (this includes all reappraisals – whether they are under Director order or town's choice). 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.

**Please contact your District Advisor with questions or if you need assistance.**

### **Annual Rollover**

The rollover process is completed as part of creating your As Billed entity, there is no longer a need for an additional rollover. Instruction for creating the 2020 As Billed Grand List can be found on pages 5-6 in the Grand List Lodging instructions found at <https://tax.vermont.gov/sites/tax/files/documents/GB-1067.pdf>

As soon as your Grand List has been accepted by the town clerk and you have created your As Billed 2020 entity, you will be working for the rest of the calendar year in two NEMRC entities:

- #1 Entity is now your working Grand List. You can begin processing your transfers, making your assessment changes and all other routine maintenance in anticipation of your April 1, 2021 Grand List.

- Your 'As Billed 2020' entity is where you will continue working with your homestead declaration downloads, state property tax credit downloads and current use exchange files.
- Different passwords for your entities are very helpful in keeping you mindful of which entity you are working in and helps prevent errors.

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

## **Appeal Resources**

Vermont League of Cities and Towns provides a wealth of guidance and a centralized resource center of information and guidelines related to appeals. The Secretary of State provides an Appeal Handbook as well as guidelines pertaining to Open Meeting Law and covid-19. The information provided at both these sites provides helpful support and guidance for listers, town clerks and BCA members.

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

[https://sos.vermont.gov/media/wjwkmnd2/tax\\_appeal\\_handbook\\_2007.pdf](https://sos.vermont.gov/media/wjwkmnd2/tax_appeal_handbook_2007.pdf)

<https://www.vlct.org/municipal-assistance/municipal-topics/remote-public-meeting-toolkit>

### ***Board of Civil Authority***

#### ***In-person Hearing and Inspection Requirements***

Governor Scott has signed into effect [Act 106 \(H.948\)](#) which outlines requirements for Board of Civil Authority Hearings during a declared State of Emergency under 20 VSA chapter 1 due to COVID-19. The Act puts forth that the BCA shall not be required to physically inspect any property that is subject of an appeal. PVR's recommendation concurs that a BCA inspection is not required during this time. Vermont's State of Emergency has currently been extended to August 15. For information and updates on the Governor's State of Emergency visit [https://governor.vermont.gov/covid19response#State of Emergency](https://governor.vermont.gov/covid19response#State_of_Emergency)  
<https://sos.vermont.gov/secretary-s-desk/commentary/updated-covid-19-impacts-and-considerations-for-open-meeting-law/>

## **Errors & Omissions**

For Errors & Omissions (E&O) that involve a value change, therefore Selectboard approval

<https://tax.vermont.gov/sites/tax/files/documents/PVR-4261-E.pdf>

Errors and Omissions (E&O) due to the filing or rescission of a Homestead Declaration – no Selectboard approval is needed <https://tax.vermont.gov/sites/tax/files/documents/PVR-4261.pdf>

**Both E&O forms should be attached to the official vault copy of the grand list.**

## **Homestead Downloads**

Homestead downloads continue to be available weekly; downloads may trigger a need to issue a revised tax bill depending on your billing schedule. Changes after the post grievance lodging of your grand list should be listed on the E&O form (see above) designed specifically for Homestead Declarations.

<https://tax.vermont.gov/sites/tax/files/documents/HS-122.pdf>

## **Property Tax Bills**

For a printable explanation of the property tax bill, please visit <https://tax.vermont.gov/property-owners/property-tax-bill>

For the 2020 Bill Backer, please visit <https://tax.vermont.gov/content/vermont-bill-backer-2020>

## Covid-19 Information for Daily Operations

- VT Department of Health <https://www.healthvermont.gov/response/coronavirus-covid-19>
  - Agency of Commerce & Community Development (scroll to 'municipalities')  
<https://accd.vermont.gov/covid-19/business/stay-home-stay-safe-sector-specific-guidance>
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## Current Use

If you need assistance, you may call the main PVR line, 802-828-5860 and select option 2 or email [tax.currentuse@vermont.gov](mailto:tax.currentuse@vermont.gov) . However, if you have specific questions about a specific parcel, you may email [Elizabeth Hunt](#) (Supervisor), [Patrick Dakin](#) (towns starting with A-F), [Laurie Hostetter](#) (towns starting with G-R) or [Terry Hodgdon](#) (towns starting with S-W) for assistance.

## All Parcels Certified

Please continue with your current use exchanges in your 2020 As Billed grand list until all parcels are in-sync, certified, and loaded to this grand list. It is important with each exchange to load your values, send a notice to any parcels with value or allocation changes and issue a revised tax bill if need be. When all parcels have been approved for the year, you will receive notice that your current use file is 100% certified. If there are any changes to your file after it is certified require the file to be sent back to current use for recertification.

## 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 Fair Market Values 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

[https://tax.vermont.gov/sites/tax/files/documents/myVTaxGuide\\_LV314NavigationforListers.pdf](https://tax.vermont.gov/sites/tax/files/documents/myVTaxGuide_LV314NavigationforListers.pdf)

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## Education

### PVR

#### IAAO 100 Workshop -- Understanding Real Property Appraisal Webinar

August 18 – 19                      Tuesday – Wednesday                      9:00 – 4:30

To register, please visit <https://tax.vermont.gov/municipal-officials/education>

### VALA

Upcoming IAAO course offerings . . .

- IAAO 101                      October 5-9<sup>th</sup>                      \*\*
- IAAO 112                      October 26-30<sup>th</sup>                      \*\*
- IAAO 155                      September 3-4                      \*\*

*\*\*Please note that VALA has made the decision to cancel in-person classes for this year and are making all attempts to move the classes to an online format. For updates, please visit <https://valavt.org/education/training/>*

Please be aware VALA registration fees for IAAO courses are not reimbursable through the PVR grant.

## 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 IAAO classes you may need. Details may be found in the VPACP Handbook located at <https://tax.vermont.gov/sites/tax/files/documents/GB-1100.pdf>

## Grant Funding/ Reimbursement for Travel

PVR classes continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. Grant money is available for **pre-approved** mileage and lodging expenses (distances apply). A fillable pdf, 2020/2021 grant application can be found at <https://tax.vermont.gov/sites/tax/files/documents/Grant%20Agreement.pdf>

Additionally, if municipal listers and assessors are independently taking non-PVR sponsored, assessment related courses, including those taken online, these course fees **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to assessment trainings (including mileage above 50 miles one way and lodging for multiple day classes). 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. More information about course funding and our grant program is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information>

## Help Desk & DA Contact Information

PVR GENERAL HELP LINE (802) 828-5860  
CURRENT USE (802) 828-5860 / OPTION 2  
IT HELP DESK (802) 828-6844

DISTRICT ADVISOR HELP LINE (802) 828-6887

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

<b>Barb</b> Schlesinger <a href="mailto:barbara.schlesinger@vermont.gov">barbara.schlesinger@vermont.gov</a>	(802) <b>369-9081</b>	<b>Nancy</b> Merrill <a href="mailto:nancy.merrill@vermont.gov">nancy.merrill@vermont.gov</a>	(802) <b>522-0199</b>
<b>Christie</b> Wright <a href="mailto:christie.wright@vermont.gov">christie.wright@vermont.gov</a>	(802) <b>855-3897</b>	<b>Roger</b> Kilbourn <a href="mailto:roger.kilbourn@vermont.gov">roger.kilbourn@vermont.gov</a>	(802) <b>233-4255</b>
<b>Cy</b> Bailey <a href="mailto:cy.bailey@vermont.gov">cy.bailey@vermont.gov</a>	(802) <b>233-3841</b>	<b>Teri</b> Gildersleeve <a href="mailto:teri.gildersleeve@vermont.gov">teri.gildersleeve@vermont.gov</a>	(802) <b>855-3917</b>
<b>Deanna</b> Robitaille <a href="mailto:deanna.robitaille@vermont.gov">deanna.robitaille@vermont.gov</a>	(802) <b>323-3411</b>	<b>Theresa</b> Gile <a href="mailto:theresa.gile@vermont.gov">theresa.gile@vermont.gov</a>	(802) <b>522-7425</b>
<b>Nahoami</b> Shannon <a href="mailto:nahoami.shannon@vermont.gov">nahoami.shannon@vermont.gov</a>	(802) <b>828-6867</b>	<b>Nancy</b> Anderson Edu/DA assist <a href="mailto:nancy.anderson@vermont.gov">nancy.anderson@vermont.gov</a>	(802) <b>279-9938</b>

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>

**Exempt properties**

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

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

**Forms & publications**

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

**Insurance value reporting**

<https://tax.vermont.gov/sites/tax/files/documents/FS-1061.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](https://tax.vermont.gov/sites/tax/files/documents/lister_calendar.pdf)

**Municipal Resources**

<https://sos.vermont.gov/municipal-division/laws-resources/>

**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://sos.vermont.gov/media/wjwkmnd2/tax\\_appeal\\_handbook\\_2007.pdf](https://sos.vermont.gov/media/wjwkmnd2/tax_appeal_handbook_2007.pdf)

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**Property Tax Bills**

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

<https://tax.vermont.gov/content/vermont-bill-backer-2020>

**Public Records**

[VLCT Public Records Act FAQ](https://sos.vermont.gov/municipal-division/public-records/)  
<https://sos.vermont.gov/municipal-division/public-records/>