

NEWSLETTER

From Your District Advisor
Property Valuation & Review



December 2018 *Seasons Greetings from your PVR District Advisors!*

What's New for December

Equalization Study Results

Annually we at PVR conduct our study based on sales data that results in estimates of the fair market value of all taxable property in all VT school districts. The major product of the study is an estimate of the total fair market value of property that is taxable for school purposes (the equalized education Grand List – EGL). Selectboards, School Boards and the Chair of the Board of Listers will be receiving notification of fair market value, common level of appraisal and coefficient of dispersion from the Commissioner by **January 1**. [32 VSA 5406](#) Full reports, by town, will be found at:

<https://tax.vermont.gov/research-and-reports/reports/equalization-study>

Stay tuned - next month we will be providing guidance on how to review and check your town's equalization study.

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

myVTax

New sales will be released to myVTax after the first of the year for your review. We will be notifying all towns via this newsletter and Listserve when they are ready for your review.

Municipal payments

Correspondence has been sent to the town clerks and treasurers of the approximately 70 towns that needed to reprint tax bills due to the delay in Taxpayer Services' processing homestead declarations and property tax adjustments this past tax season. This correspondence includes the amount that these specific towns will be compensated - we have asked the information be shared with the town's SelectBoard. Compensation is part of a one-time agreement Commissioner Samsom made to reimburse towns for the trouble of rebilling. The payment is solely to compensate for *timely* filed HSDs that were not *timely* processed by Tax payer services.

Request for current contact information

Please make sure to alert PV&R (DAs) whenever you change your contact information, such as if you hire a contractor and want that assessor to get emails, alerts, etc. or your email address has changed. We have found, especially with current use, that sometimes alerts are going to the wrong email/ person and the person responsible never even knows about the situation.

Homestead Declarations

Please continue downloading your homestead declarations through the end of the year and send an adjusted bill to the property owner if need be.

Current Use

We welcome . . .

Patrick Dakin, who has come aboard as a Property Tax Specialist III, serving as a Current Use Specialist in the position vacated by Doreen Salls. Patrick brings years of experience at the Agency of Natural Resources, the State of Vermont Environmental Board, and the Upper Valley Land Trust.

File Exchange

Current Use exchanges from your 2018 As Billed Grand List will continue - remember it's a work in progress! We are quickly approaching the end of the year: **Please download, make the requested changes and return your file as quickly as possible.** Remember to complete Step #5 and load the values into your grand list. **Send an adjusted bill to the property owner if need be.** Once the file is 100% certified, you will only need to resend to Current Use when a change is made. **Current use will continue to alert you via email if a change is required after your town is 100% certification.**

Reconciliation from your CU file to your As-Billed Grand List

- Run a 411 or grand list report. If you get the act 68 warning showing any discrepancy between #1 Parcel Maintenance and #9 State CU, go to www.nemrc.com/support/grandlist and find the Act 68 document for a visual; page 3 discusses Current Use.
- In the # 9 Module (Current Use) in your NEMRC program, run the 'All Parcels report'. The last page of the report will show the totals broken out by:
 - Total of all CU Exemptions
 - Total Purged Exemptions
 - Total Unpurged Exemptions = (total of all CU exemptions - total purged) = amount to be loaded into the grand list.
- 411 report – **the Current Use exemption row should always match Total unpurged exemptions**

eCuse

Just a reminder for both Listers and Town Clerks: eCuse should be checked on a regular basis – both by the listers for review of new applications and the status of where these applications stand in the process as well as by Town Clerks for those applications that have been approved and are awaiting recording. If you need help with your password, call the helpdesk (802) 828-6844.

myVTax is for properties that are being removed, both the valuation of the withdrawn land by the Listers and the recording of the lien release(s) if appropriate by the Town Clerks. eCuse = enrollment applications; myVTax = land withdrawn/ discontinued

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

Current Use withdrawals/ discontinuances

Current use withdrawals are **ongoing**, processed through the myVTax application. You will be alerted via email when 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. **Please be mindful that by statute, listers/assessors have thirty (30) days to submit the completed form to the Director [32 VSA 3757\(b\)](#).**

Remember to send a copy of the form (LV-314) to the taxpayer along with the Letter of Explanation (link in the LV-314 form). If the value is then appealed, let current use know immediately. 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 directly or (802) 828-6887 or (802) 828-5860 x 3 for the District Advisor helpline. If you need help with access to myVTax or password, you should call IT at (802) 828-6844.

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>

News You Can Use

Local Agreements (Town-voted Exemptions)

Vermont law provides numerous opportunities for voters to reduce or eliminate property taxes on certain properties. The other taxpayers in the town bear the cost of tax agreements that are entered into or proposed and so voted locally. A local agreement rate is levied to collect the foregone education tax revenue.

Organizations that do not meet the criteria for tax exemption by statute (often they are entities that would fall under public, pious and charitable and do not meet all three required criteria) may petition to be placed on the March ballot to be voted on at Town Meeting. Because of both statutory and human timelines, now would be the time for this request to be acted on by the organization.

Please be aware that there is a time limit on exemptions voted under [32 V.S.A. § 3840](#) -- Such real estate may be exempted, either in whole or in part, for a period not exceeding 10 years, if the town so votes. Upon expiration, a town may vote additional periods not exceeding 5 years each. When set to expire, these exemption requests need to be brought before the voters again.

While **it is not the responsibility of municipal officers to petition or write a ballot article** asking the voters for exemption, you may want to extend the courtesy of reminding organizations when their exemption is due to expire. Both Vermont League of Cities and Towns and the Vermont Secretary of State provide guidance on the steps needed to get on the ballot as well as model articles. Please feel free to share these links!

[Local Petitions - VT Secretary of State](#)

[VLCT - Model Town Meeting Articles](#)

- Volunteer Fire, Rescue and Ambulance Organizations

Towns and cities may vote to exempt property owned by and used for the purposes of nonprofit volunteer fire, rescue and ambulance services. If so voted, such property is also exempt from the

education grand list and the equalized education grand list. This results in the cost of funding these exemptions from the education tax is being borne by all Vermont taxpayers.

- Local Funding of Tax Agreements

The cost of some stabilization agreements and voted exemptions are borne entirely by the taxpayers in the town or city wherein the property is located. Except for economic development agreements authorized by the [Vermont Economic Progress Council](#) (VEPC) (applies only to Randolph) or the [Agency of Commerce and Community Development](#) (ACCD), town-voted agreements reduce the education property tax bill of the taxpayer subject to the agreement but do not reduce the education property tax liability of the town.

Example: An example of a **locally funded agreement** is the grange hall or Elks Club in town. The voters decide to exempt it under [32 V.S.A. § 3840](#). The exempted value is included in the equalized education grand list established by Division of Property Valuation and Review (PVR) and in the education grand list reported to the Agency of Education, and the rest of the property owners in town fund the loss in revenue.

As follows are the statutes associated with Local Agreements as listed in the [Lister and Assessor Handbook](#); the Local Agreements Section, beginning on page 55, offers additional guidance.

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| 1. 32 V.S.A. § 3831 | College/University/Fraternities acquired after 4/1/1941 |
| 2. 32 V.S.A. § 3832(1) | Municipal Trust |
| 3. 32 V.S.A. § 3840 | Charitable / Fraternal Organizations |
| 4. 24 V.S.A. § 2741 | Stabilization agreements |
| 5. 32 V.S.A. § 5401(10)(D)(i)(ii) | Utility Cables, Poles, Fixtures, Gas Dist. Lines |
| 6. 32 V.S.A. § 3832(7)(B) | Approved Skating Rinks |
| 7. 32 V.S.A. § 3848 ; 3849 | Inventory / Bus Personal Property |
| 8. 32 V.S.A. § 3839 | Greensboro / Fairlee / West Fairlee Lake Access |
| 9. 32 V.S.A. § 3840 ; 5404a(4) | Volunteer Fire / Rescue / Ambulance (<i>Exempt from both Muni & Ed GL</i>) |
| 10. 32 V.S.A. § 5404a(5) | Municipal Owned Land in Another Town Voted Prior 1/1/1998 |
| 11. 32 V.S.A. § 3832(6) | Orphanage – Home or Hospital Treatment Center |
| 12. 32 V.S.A. § 3832(7)(A) | Health, Recreation & Fitness Org |

Education Opportunities

Stay tuned for upcoming 2019 courses!

If you are taking courses related to assessment independently, 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. 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 ADVISOR HELP LINE	(802) 828-6887

District Advisors & Their Towns

Barb Schlesinger	(802) 369-9081	Nancy Merrill	(802) 522-0199
Chris Landin	(802) 449-7006	Nahoami Sainz	(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 and ask to speak to another district advisor that is available.

Online Resources

Appeal Process

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

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>

Documents & Forms

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

Lister Handbook

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

Lister Task List

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

myVTax and eCuse

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