

NEWSLETTER

From Your District Advisor
Property Valuation & Review



Seasons Greetings from your District Advisors!

What's New for December

Reappraisal Towns

If your town is planning a reappraisal for 2020, **you need to officially inform PVR by January 1, 2020.** This is crucial as adjustments need to be made in a reappraisal year for Current Use CLA, Utilities CLA, tax rate calculations, and equalization. If we are not informed by the town in official format [RA-308 Detailed Reappraisal Compliance Plan](#), we cannot make these adjustments and it will impact your town financially.

If you are unsure if your town has submitted the necessary paperwork, please contact Casey O'Hara at (802) 828-6846 or Casey.Ohara@vermont.gov

Errors and Omissions: Last day is December 31

Corrections to the Grand List [32 VSA 4261](#) are to be documented and approved by the Selectboard if need be. These Certificates should also be attached to the Vault Grand List for 2019 [32 VSA 4264 PVR-4261 - Homestead / Housesite Classification Change](#)
[PVR-4261-E - Errors & Omissions Certificate](#)

Final Grand List

Final 411s for Tax Year 2019 are due to PVR by Wednesday, January 15, 2020.

Please submit your 411 electronically from your 2019 'As Billed' Grand List and, for your town:

- a backup of this final Grand List prior to submission is highly recommended.
- A printout of this 411 (all pages) should also be given at this time to your Town Clerk to be attached to the vault copy of the 2019 Grand List.

[NEMRC 411 Filing Instructions](#)

Equalization Study Results

Equalization Study results will be published Wednesday, January 2, 2019. Your town will receive a letter notifying of calculated CLA and COD. Full three-year sales studies will be available for download and your review at the Vermont Department of Taxes website.

Petitions for redetermination can be filed under [32 VSA 5408](#). Such petitions must be timely and be filed by your legislative body (Selectboard in most towns). **A CLA of less than 85% or more than 115% or a COD of more than 20% will mean your town will be required to conduct a reappraisal [32 VSA 4041a\(b\)](#).** Additional information will be available in the January 2020 newsletter.

New faces at PVR

Hallie Rubacalba, Property Tax Specialist for Current Use, and **Theresa Gile**, District Advisor, have recently joined us. Hallie is working towards her degree and comes to us from the Department of Labor; Theresa has extensive banking experience, was a certified residential appraiser and comes to us from NEMRC.

We welcome them aboard!

Amy Alexander has left her employment with the State of Vermont; an opening for a Property Tax Program Specialist III has been posted. More on this opportunity can be found at [Vermont Department of Taxes Careers](#).

Curious about the different divisions here at the Department of Taxes and how they all fit and work together? Follow the link to learn more: [About the Department of Taxes](#)

Updated Web Site

The Vermont Department of Tax website, <https://tax.vermont.gov/> has undergone significant improvements over the last several months. Recent enhancements have improved the browsing experience, decreased clutter, increased accessibility, and made it much easier to navigate. Please be sure to scroll to the bottom of all our pages, the footer contains helpful information as well as a link to the improved [sitemap](#).

News You Can Use

Steps to take for Reappraisals

Quite a few towns are considering, contracted for or have begun a reappraisal. A brief outline of the required steps follows. Please reach out to your district advisor if you have begun a reappraisal and inadvertently missed filing the [Detailed Reappraisal Compliance Plan RA-308](#).

1. The listers must complete and return the ***Detailed Reappraisal Compliance Plan (Form RA-308)***. The reappraisal should substantially conform to one of the definitions of reappraisal in the "Definitions of Reappraisal Types". The Report should be filed with PVR as soon as practicable, but no later than May 1st.
2. PVR will acknowledge receipt of the plan by notifying the listers. If further information is needed, PVR will request it at that time.
3. In the year declared for the completion of the reappraisal, a **confirmation letter** will be sent to the listers to complete and return to PVR by March 1st. This mailing will include a copy of the "Detailed Reappraisal Compliance Report form (RA-309)" and the "Report of Reappraised Grand List form (RA-310)."
4. At the time of the lodging of the grand list book with the town clerk (after the close of grievances), the listers will return the "**Detailed Reappraisal Compliance Report form (RA-309)**."
5. The town clerk will file the **reappraised grand list and form 411** electronically and mail the "**Report of Reappraised Grand List form (RA-310)**" to PVR.

6. PVR will determine a new CLA for tax rate setting purposes and set the fiscal year's education tax rates using that new CLA. The education tax rates will be set as soon as practicable after receipt of the current reappraised grand list information.

For additional information on reappraisal guidelines, processes and best practice, please see the following links or call your district advisor.

<https://tax.vermont.gov/municipal-officials/listers-and-assessors/reappraisals>

<https://tax.vermont.gov/sites/tax/files/documents/Reappraisal%20Process%20Training.pdf>

<https://legislature.vermont.gov/statutes/section/32/129/04041a>

<https://tax.vermont.gov/sites/tax/files/documents/14041a.pdf>

note 4041a legislative change above

<https://tax.vermont.gov/sites/tax/files/documents/Reappraisal%20Activity%20Evaluation%20For%20the%20Equalization%20Study.pdf>

Fair Market Value

Generally speaking, property is to be appraised at its fair market value. Vermont statute [32 VSA 3481](#) defines appraisal value as

(1)(A). . . The estimated fair market value of a property is the price that the property will bring in the market when offered for sale and purchased by another, taking into consideration all the elements of the availability of the property, its use both potential and prospective, any functional deficiencies, and all other elements such as age and condition that combine to give property a market value. Those elements shall include the effect of any State or local law or regulation affecting the use of land, including 10 V.S.A. chapter 151 or any land capability plan established in furtherance or implementation thereof, rules adopted by the State Board of Health, and any local or regional zoning ordinances or development plans. In determining estimated fair market value, the sale price of the property in question is one element to consider but is not solely determinative.

It is important to remember that fair market value is an estimate (range), not an exact number. Many factors influence what a property will sell for, therefore understanding that a parcel's assessed value is an estimate is key. IAAO puts forth a handy explanation on how property is assessed and how market value is estimated https://www.iaao.org/Media/Pubs/Property_Owner.pdf

Current Use

File Exchange

Current Use exchanges from your 2019 As Billed Grand List are almost complete. If you have been contacted **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**

Applications Under Review

All pending applications that were under review have been approved **for the 2019 tax year**. You can see if your town had any 2019 applications that were under review by logging into your eCuse account at <https://secure.vermont.gov/TAX/ecuse/> and selecting Tax Year= 2019. **These recent approvals may require the issuance of a revised tax bill and additional file exchanges between CU and the towns.**

Enter Values for Land Use Change Tax

Please log into your myVTax account at <https://myvtax.vermont.gov> to see if you have any “LUC Values Requests” that need to be entered. There are towns that still need to enter values and several are well over the statutory time frame of 30 days. Some of these discontinuances are for the 2020 tax year and some for 2019. Once you submit the Fair Market Values to CU, we will modify the current use enrollment and then send the current use file to you for updates.

Education

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

	Theresa Gile	(802) 522-7425	
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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

<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/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>