

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for February 2020

We welcome . . .

Terry Hodgdon, who has joined us as the new Current Use Property Tax Specialist III. Terry will be handling the towns which begin with the letters R–Z. He joins Patrick Dakin (A- F), Laurie Hostetter (G-P) as well as Elizabeth Hunt and Hallie Rubalcaba.

Equalization Study Results – CLA charts

New to our website are charts that provide a visual of your CLA - when you click on a specific town under the equalization dropdown, you can see the town's chart that compares the town results with the statewide numbers. It is a great visual!

Just follow the link <https://tax.vermont.gov/municipalities/reports/equalization-study> and choose the town you want from the dropdown and then select the top PDF. If you have any trouble, try opening the link in a different browser and/or if you get a message asking to allow pop-ups from this site choose yes.

Annual Report

In mid-January, PVR's Director Jill Remick released her Annual Report. This report includes the tax rate per dollar and actual taxes for homestead and nonhomestead education, as well as municipal in each and all the towns, gores, school and fire districts and villages for the preceding year, the value of all exempt property on each grand list and an analysis of the appraisal practices and methods employed through the State as well as recommendations for statutory changes as she feels necessary.

[Property Valuation & Review Annual Reports](#)

Closing your 2019 Grand list - Certification of No Appeals – February 4, 2020

Statute provides the first Tuesday of February as the date the listers and select board certify the previous year's grand list as the valid, legal grand list for the town or city:

[32 VSA 4155](#) Certificate and attestation

When no statutory appeal as provided by law from the appraisal of the listers and no suit to recover taxes paid under protest is pending on the first Tuesday of February following such lodgment, the select board and listers of a town or the mayor and assessors of a city shall endorse a certificate to that effect upon the grand list and the same shall be attested by the town or city clerk with the date of such attestation.

[32 VSA 4156](#) After appeal and suit determined

When such appeal or suit is then pending, such certificate shall be made as soon as such appeal or suit has been finally determined.

[32 VSA 4157](#) Effect of such certification

From the date of endorsing such certificate upon the grand list as aforesaid to the effect that no such appeal or suit is pending, when offered in evidence in any court in this state, such list shall be received as legal grand list of such town or city and its validity shall not be put in issue by any party to any action in any hearing or trial in any court.

[Form PVR-4155 Certificate - No Appeal or Suit Pending](#)

Tax Season 2020

This year's tax season officially opened January 27. Tax Commissioner Craig Bolio's press release can be found at <https://tax.vermont.gov/press-release/2020-tax-season>

Filing Season Updates can be found at <https://tax.vermont.gov/individual/filing-season-update> including those related to homestead and property tax adjustments (n/k/a property tax credit).

Homestead Declarations and related topic links can be found at <https://tax.vermont.gov/property-owners/homestead-declaration>

Current year Lister Certificates for Housesite Value are now available:

- For full parcel purchase or multiple housesites on the same span
<https://tax.vermont.gov/sites/tax/files/documents/PVR-315.pdf>
- For a new span/subdivided parcel
<https://tax.vermont.gov/sites/tax/files/documents/PVR-316.pdf>

Tax forms can be found at <https://tax.vermont.gov/forms-and-publications>

Helpful handout for your residents, the Fact Sheet for [The Vermont Homestead Declaration](#)

District Advisor Territories

With Theresa Giles recently joining us as a district advisor, we are once again full-staff strong! We are currently working on finalizing our 2020 districts; our intention is to make this transition as smooth as possible and will be sending out notice of district advisor territories on listserv shortly. District Advisors will be reaching out to their towns, both old and new, as well. In the meantime, you should continue reaching out to your assigned DA [District Advisor list](#).

Vermont League of Cities & Town's Local Government Day

VLCT's annual Local Government Day will be on February 13th. Held at the Vermont State House, this event provides a setting where local officials can learn about the status of pending legislation that affects local government, attend legislative hearings, and speak with their representatives and senators. For more info and to register, follow this link to <https://www.vlct.org/event/local-government-day>

News You Can Use

Statutory Grand List Date

All towns have a statutory obligation to list all real property as of April 1 [32 VSA 3651](#). It has come to our attention that some towns are changing ownership after April 1 and possibly adding to grand list

values and creating subdivisions after that date. Unless your town has a specific charter allowing for a different legal assessment date than April 1, this is not correct and contrary to your statutory obligation. We encourage you to discontinue this behavior immediately.

Grand List Maintenance

We are working with all towns to review the [category codes](#) field in their NEMRC software. Often forgotten is the importance of these codes, and this data field is frequently missed. These category codes correspond directly with the categories in your equalization study. In order to have the most accurate ratios generated with your study, i.e. the truest results, accuracy is critical with what is entered into the grand list.

The [NEMRC Parcel Maintenance Screen](#) illustrates the location of this field (#15) and the [Lister Handbook](#) (beginning on page 26) provides guidance for selecting the highest and best use category code.

Going forward, PVR is also looking to have your **UE** category limited strictly to the transmission, generation and distribution of electricity. Any land owned by a utility company or associated with a substation or dam should be category coded as misc in your grand list. The **UO** category code is reserved for gas, water filtration and cell towers. The **O(ther)** category code typically is used for condos or waterfront properties - if your market indicates you have enough sales supporting the use of a separate category.

As follows are several questions that routinely crop up:

Q: We have a property in town that was a camp and now someone lives there all the time. Should we change the coding for this property from S1 to R1?

A: It should likely remain coded as S1. Remember, coding follows highest & best use – for residential that would take year-round access, insulation, and heating into consideration. For Homestead filing purposes, the definition of a dwelling is fairly broad. If the property has been improved so that it is no longer seasonal, then it should be entered as R1. You should do a valuation update to capture any improvements they may have made in making it a year-round home.

Q: For land we only use the M code, not W. Should we be using W?

A: It depends on a few things. Do you have a number of large timber parcels in town that you want to keep track of separately for equalization study and valuation purposes? It is up to you, but keep in mind you should define parameters in your town, based on your market data, for the W category. For example, some towns only include timberland with 50 or more acres. Others use 20 or more acres. Many towns don't use the W category at all and put everything under Miscellaneous Land. Contact your District Advisor if you'd like some help with this. This is the type of thing that you would typically look at during a reappraisal, along with land grading factors and neighborhood definitions.

District advisors have been visiting and assisting towns with this maintenance. Please contact your district advisor with any questions and to schedule a visit!

myVTax

- **Town clerk and lister request**

When reviewing pttrs in myVTax, please check that the Current Use Questions are answered correctly (Question G1 and G2). In the event you notice an error such as a current use property transferring, and the boxes are not checked please send Current Use a notice through your myVTax or email them directly at TAX.CurrentUse@vermont.gov. Doing so helps Current Use notify the landowner to submit Current Use Applications and Withdrawals in a timely fashion.

- **Sales Validation**

Sales to date for the 2020 study are available in your myVTax. The initial release included sales from April 1, 2019 to date, with additional sales being added to your myVTax file as they are recorded by your town clerk.

Classes will be soon for those new or who would like a refresher. Now is the time to reach out to your district advisor with any questions both for procedure and also with what constitutes an invalid sale. Letters sent by you to the buyer and seller provide information that will help.

[myVTax Sales Study Validation Basics](#)
[myVTax and Sales Study Validation course material](#)

- **Sales Validation – Towns completing a reappraisal for the April 1, 2020 Grand list**

If you have informed PVR that you intend to complete a reappraisal for the 2020 GL (and have filed the necessary paperwork ([RA-308](#)) to be recognized as a reappraisal town with PVR), when you go into myVTax to validate your sales you will not be able to complete the process. You will be able to view the most recent year of sales (4/1/19- present) and complete most of the validation process however, you will only be able to “Save Draft” using the button at the bottom of the page. You will not be able to SUBMIT sales at this time. The reason for this is with reappraisal towns the study uses the new reappraised listed value on all sales in order to accurately reflect your reappraisal.

Once you have completed your reappraisal and submitted a new 411 to PVR with your form RA-310 (<https://tax.vermont.gov/sites/tax/files/documents/RA-310.pdf>), you will be able to go back into your myVTax account and replace the listed values with your new reappraised values and then submit the sales. The two prior years of sales will be available at that time for validation.

Current Use

2020 per acre values

The Current Use Advisory Board has set the Use Values for the 2020 Tax Year as follows:

- \$382/ acre Agricultural Land
- \$151/ acre Forest Land
- \$113/ acre Forest Land Greater than a Mile from a Class 1, 2 or 3 Road

eCuse

Checking your online eCuse account now will give you a jump start on the upcoming 2020 GL applications that have been received by Current Use. Knowing what changes are in the pipeline helps facilitate quicker file exchanges, reaching 100% certification earlier and a smoother process for all.

<https://secure.vermont.gov/TAX/ecuse/home>

Town clerks should also 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 if assistance is needed with your password.

File Exchange

Current Use file exchanges will begin again mid-March for your 2020 grand list. In order to facilitate the process, please reach out to current use with changes in ownership that may not involve a PTTR (such as deaths) and let them know.

Enter Values for Land Use Change Tax

Please routinely log into your myVTax account at <https://myvtax.vermont.gov> to see if you have any "LUC Values Requests" that need to be entered. As a reminder, the statutory time frame is 30 days for listers to provide fair market value of the discontinued land [32 VSA 3757\(c\)](#). Once FMVs 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 [LV-314 Navigation for Listers](#)

Education

Stay tuned!

We are finalizing the scheduling of this year's PVR classes.

PVR classes will continue to be of no charge to listers. PVR sponsorship of select NEMRC seminars & VALA hosted IAAO classes also continues, a complete listing of offerings can be found at [Certification Education programs online registration](#).

Now would be a good time for you to investigate or review requirements for the Vermont Property Assessor Certification program. Details may be found in the [VPACP Handbook](#)

NEMRC

MSOL CAMA Seminar(s)	Wednesday, February 5	Rutland - Holiday Inn
	Monday, February 10	Fairlee – Lake Morey Inn
	Wednesday, February 12	South Burlington – Delta Hotel

The above listed seminars are invoiced directly to PVR by NEMRC and are free to listers and assessors. Please visit <http://www.nemrc.com/> for more information and to register.

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.

[Course Funding](#)

Help Desk & DA numbers

PVR GENERAL HELP LINE
IT HELP DESK

(802) 828-5860
(802) 828-6844

District Advisors & Territories

DISTRICT ADVISOR HELP LINE

(802) 828-6887

Barb Schlesinger barbara.schlesinger@vermont.gov	(802) 369-9081	Nancy Merrill nancy.merrill@vermont.gov	(802) 522-0199
Christie Wright christie.wright@vermont.gov	(802) 855-3897	Roger Kilbourn roger.kilbourn@vermont.gov	(802) 233-4255
Cy Bailey cy.bailey@vermont.gov	(802) 233-3841	Teri Gildersleeve teri.Gildersleeve@vermont.gov	(802) 855-3917
Deanna Robitaille deanna.robitaille@vermont.gov	(802) 323-3411	Theresa Gile theresa.gile@vermont.gov	(802) 522-7425
Nahoami Shannon nahoami.shannon@vermont.gov	(802) 828-6867		

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/property-owners/property-tax-bill>

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