

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



## *What's New?*

### **Town Meeting 2021 Resources**

With COVID-19 continuing to affect the way we conduct local government in Vermont, Vermont League of Cities and Towns is working to provide up-to-the-minute guidance for emerging legislation. Resources and guidance concerning [Act 162](#) - Australian ballot, Informational Hearings and Town Meeting can be found at <https://www.vlct.org/news/town-meeting-2021-resources>.

### **Link to Recordings of January Classes**

On-Demand Webinars and Training Materials from our two recent Teams sessions are now available online at <https://tax.vermont.gov/municipal-officials/certification-education-programs/materials>.

Currently available are:

- **Your Equalization Study | How to Read and Understand the Results | Recorded on January 14, 2021**  
This webinar provides an opportunity to learn how to read sales reports and final computation sheet and what it means for your town.
- **Sales Validation in MyVTAX | Recorded on January 21, 2021**  
This webinar provides an opportunity to learn how to validate your sales accurately and in a thorough manner. The proper research and validation of sales are paramount to accurate results since this directly effects the Town's tax rate, Common Level of Appraisal (CLA) and reappraisal status.

### **Veterans Exemptions – Change in file-to-town dates for 2021**

On Monday, February 1, the first Eligible Veterans List for Vermont Disabled Veterans was emailed to towns as well as posted on Listserv (Comp-60). This was the first of two emails from the Vermont Office of Veterans Affairs (VOVA) office. You will be receiving the second file after May 1. Please review the file of eligible veterans along with the included instructions and contact VOVA with your questions.

### **Final 411**

This is friendly reminder that your final electronic 411 was due January 15<sup>th</sup> to the state. If you have not submitted the file electronically through NEMRC, **please submit ASAP**. The electronic submission is fine, we do not need a paper copy.

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## ***What's on the calendar for February?***

### **Closing your 2020 Grand list - Certification of No Appeals – February 2, 2021**

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. If you have older grand lists in your vault that were never closed with this form, you can also close them now. You do not have to have been listers or selectboard at the time, as all you are attesting is that there are no outstanding appeals affecting that year's grand list.

#### [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.

<https://tax.vermont.gov/sites/tax/files/documents/PVR-4155.pdf>

### **Tax Season 2021**

The 2021 filing season opens on February 12, 2021, when the IRS and the Vermont Department of Taxes will begin accepting tax returns. The 2021 filing due date is April 15 for the Vermont personal income tax return, an extension to file the Vermont personal income tax return, as well as the Homestead Declaration (no extension 2021), Property Tax Credit Claim, and Renter Rebate Claim.

Filing Season Updates for 2021 can be found at <https://tax.vermont.gov/filing-season-updates>.

Homestead Declarations and related topic links can be found at <https://tax.vermont.gov/property-owners/real-estate-transaction-taxes/for-tax-professionals>

Current year Lister Certificates for Housesite Value will be available soon:

- 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 will be available February 8** and can be found at <https://tax.vermont.gov/tax-forms-and-publications/individuals> Please do not substitute Tax Year 2019 forms to file for tax year 2020.

Helpful handouts and an online FAQ for your residents -

- Fact Sheet for [The Vermont Homestead Declaration](#)
  - FAQ <https://tax.vermont.gov/property-owners/homestead-declaration/faqs>
- Fact sheet for [The Vermont Property Tax Credit](#)
  - [Fact Sheet for determining Household Income](#)

## Homestead Downloads

During the month of February listers will receive an email from the department letting them know their first file is ready for download. Please remember to

- Make sure you have run the NEMRC **Live Update** before downloading.
- Make sure you are in your current 'working grand list' before downloading.

These fact sheets, as well as instructions provided on the NEMRC website, are provided as a refresher for you on the Homestead process:

[The Vermont Homestead Declaration](#)  
[Form HS-122 Download Instructions Fact Sheet](#)  
<http://www.nemrc.com/support/grandList/>

For a more in-depth look at the homestead process including instructions, guidelines, and scenarios please refer to your listers handbook: [Guide for Vermont Listers and Assessors](#), Chapter XIV pages 59 – 68.

## myVTax - Sales are now available!

- **Sales Validation**

Sales to date for the 2021 study are now available in your myVTax. The initial release included sales from April 1, 2020 to date, with additional sales being added to your myVTax file as they are recorded by your town clerk.

Now is the time to reach out to your district advisor with any questions on myVTax procedure, what constitutes an invalid sale and the practice of sending sales validation letters to the buyer and seller that request they provide specifics of the sale.

For the most current instruction please review the materials from our January 14<sup>th</sup> webinar located at <https://tax.vermont.gov/municipal-officials/certification-education-programs/materials>

- **Sales Validation – Towns completing a reappraisal for the April 1, 2021 Grand list**

If you have informed PVR that you intend to complete a reappraisal for the 2021 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 entire validation process. You will be able to view the most recent year of sales (4/1/20- present) and complete most of the validation process, however you will only be able to "Save and finish later" 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 after grievance (<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

at that time will be able to submit the sales. The prior two years of sales will also be available to you at that time for validation as well as to replace the listed values with the new reappraisal values.

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## **Exemptions**

Exemptions are legal **reductions** applied to property valuations that reduce or eliminate the grand list value (therefore the amount of taxes due) to qualifying parcels. Both the listed value and the exemption amount must be included in the grand list along with the statutory authority for the exemption, [32 VSA 4152 \(4\), \(6\)](#), and the method of appraisal used (insurance or assessment). They must also be coded so as to provide a report of the exemptions that becomes part of the abstract of the grand list (411) and is also reported to the Division of Property Valuation and Review (PVR).

It is important to remember that parcels are not exempt solely by ownership, usage is also a consideration. An exempt parcel may be taxable in part if a portion of the improvements are used or rented for profit. For example, a church rents out its parsonage. In this situation the parsonage, as well as associated improvements would be listed on the grand list as taxable, nonhomestead property. Having the entity fill out the [PVR-317](#) will help listers review the exempt request and make an educated decision.

Three types of exemptions that may be applied to parcels in your grand list are Statutory, Voted and Special. Each of these are confined by parameters set by law and in the case of voted exemptions are decided by the town's residents and may be granted or rescinded by the town's electorate in the March elections.

1. **Statutory Exemptions** - Properties exempt by statute (churches, town owned property, etc.)  
The bulk of these exempts can be found in [32 VSA 3802](#) and [32 VSA 3832](#). These two statutes, along with case law, provide the basis for the majority of the parcels that are statutorily exempt on the grand list.

- Charitable, Religious, or Public Organizations [32 VSA 3802\(4\)](#)  
Listers make the initial determination of which parcels are eligible for this exemption, and their decisions may ultimately be appealed to the Supreme Court. The Secretary of State's Office reports that most listers take a hard line on marginal properties, which they feel is appropriate. The court has held, "Any exemption from property taxation provided by statute is to be strictly construed in favor of the taxing authority as against those who seek its benefits. Any doubts that may arise as to the application of a particular tax statute should be interpreted against the exemption." *Stowe Preparatory School, Inc. v. Town of Stowe*, 124 Vt. 393 (1964).

Listers are responsible for the initial determination if a parcel is eligible for exemption. District Advisors provide guidance; however, we strongly recommend listers consult with their town's attorney or retain council for assistance with their decision. Exemption requests follow the same statutory timeline as the lodging of the Grand list and appeals.

### *Appeals from decisions of the Board of Listers regarding exemptions*

The Vermont Supreme Court recently held that (1) the Board of Civil Authority (BCA) has authority to rule on questions of tax-exempt status, and (2) the taxpayer must exhaust its administrative remedies by grieving to the listers and BCA prior to bringing a motion for declaratory judgment in superior court. [Vermont College of Fine Arts v. City of Montpelier](#).

2. **Local Agreements** (exemptions)—Properties exempt by vote (grange halls, properties owned by fraternal organizations, farm buildings that have been voted exempt, stabilization agreements etc.). These are typically exempted for ten years with the first vote and for five-year periods with subsequent articles/ votes. Fire/ Ambulance/ Rescue are considered ‘grandfathered’ and the education taxes foregone are born by the taxpayers statewide; this is not the case with other voted exemptions where the town’s taxpayers typically, dependent on the article’s wording, bear the education taxes for the exempted property. More details on local Agreements may be found on pages 56-58 of the [Listers Handbook](#). [32 VSA 3840](#)
3. **Special Exemptions** - properties that are exempt from education taxes but not from municipal taxes. More details on Special exemptions may be found on pages 58/59 of the [Listers Handbook](#)  
Some examples include:
  - Ski lifts/ Snowmaking equipment
  - Qualified housing (up to 10%) if VHFA approved housing
  - Solar installations with plant capacity above 50kW (these plants may be voted exempt from municipal taxes by towns).

### **Business Personal Property**

Business personal property (BPP) was historically taxed on the municipal grand list. Many towns voted BPP (machinery & equipment as well as inventory) exempt with Act 60. Note that cable television lines (including wires, poles, insulators, anchors and guy wires), the head ends, and house drops are included in the education grand list in the PP-Cable TV category, however, if previously voted exempt, this should not be included in your municipal grand list.

### **Veterans**

The disabled veteran exemption is a hybrid exemption: the first 10,000 is exempt per 32 VSA 3802 (11). Towns have the option to expand this exemption up to an additional 30,000, bringing the total amount that can be applied of up to \$40,000. Since this additional amount is locally voted, the towns people, as a whole, are responsible for the education taxes on this voted exempt amount.

Listers do not determine veteran exemption eligibility, rather they are provided a list of eligible veterans (and their survivors) from the Vermont Office of Veterans Affairs in May of each year. It is important that the listers work with VOVA to update any changes that may have occurred over the course of the year (for example the eligible veteran is deceased or has sold their property). More information can be found at <https://veterans.vermont.gov/>

The first of two Veterans lists for 2021 was emailed earlier this week. If you have not received the file, please reach out to [ed.burkhart@vermont.gov](mailto:ed.burkhart@vermont.gov) to be added to the list.

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Now is a great time to review ALL of your exempt properties and make sure they are correct. You should have documentation on all exempt parcels in your town. Some of the documentation will be as simple as the statute reference and some will be consisting of much more information as to why and how the property fits statute.

The [Listers Handbook](#) (pages 51-59) provides a wealth of guidance on the nature and application of exemptions. The Vermont Association of Listers and Assessors VALA) also maintain an online library of relevant case law at <https://valavt.org/case-library/> .

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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). Additionally, you may email [Elizabeth Hunt](#) (Supervisor) or reach out to your towns Current Use specialist at

Towns A-F	<a href="#">Patrick Dakin</a>	(802) 828-6633
Towns G-R	<a href="#">Isaac Bissell</a>	(802) 828-6637
Towns S-W	<a href="#">Terry Hodgdon</a>	(802) 828-6636

### 2021 per acre values

The Current Use Advisory Board has set the Use Values\* for the 2021 Tax Year as follows:

- \$405 / acre                      Agricultural Land
- \$152 / acre                      Forest Land
- \$114 / acre                      Forest Land Greater than a Mile from a Class 1, 2 or 3 Road

\*Use Values are the amount per acre the taxpayer will pay taxes on for land enrolled in the current use program (adjusted for the town's CLA)

### myVTax – LUCT Requests

Please make it a habit to check your myVTax account for LUC that need to be processed. These requests should be returned to PVR within 30 days of the request per [32 VSA 3757\(c\)](#), so please log in and address these as soon as possible. The following are the basics for the LUCT process:

- Assessing officials will receive notice of a Land Use Change Tax (Current Use Withdrawal/Development) through an email message and notice in myVTax. This will include information about the amount of land subject to the LUCT and a request for your valuations of the parcel. When needed, maps will be provided as attachments or via postal mail. Make sure you review and understand the statute and how land removed from the program is to be valued for penalty purposes. If you do not understand or need assistance, please call your district advisor.

Assessing officials **must do** the following:

1. Log onto your [myVTax account](#) and select the **Land Use Change Values** tab.
  - a. Follow the instructions below, or review our [LV-314 Return Navigation guide](#) to help you navigate the form while logged into myVTax.
2. Please enter values on any required fields.
  - a. For Acres Withdrawn and Developed (Column A), enter the Fair Market Value for the developed acreage as a stand-alone parcel.
  - b. For Acres Withdrawn and Not Developed (Column B), enter the Fair Market Value for the withdrawn acreage as a stand-alone parcel.
  - c. For Totals and Bulk Withdrawal (Column C), enter the Fair Market Value for the combined acreage (this may be lower than simply adding together the two other values, accounting for bulk discount of acreage).
3. Notify the property owner of the value and grievance rights by printing the LV-314 from myVTax, along with the suggested [letter of explanation](#).

- Due to the language written in [32 VSA 3757\(a\)](#), land subject to LUCT must be assessed as a separate parcel.

*If land subject to LUCT is more than one piece of land, and the pieces are not contiguous to one another, these pieces of land should be considered as separate parcels. These parcels are valued independently of each other and valued independently of all other land owned by the property owner or previously excluded for this purpose.*

For more information as well as detailed instruction on the process visit

<https://tax.vermont.gov/municipal-officials/listers-and-assessors/assessing-property/current-use-fmv>

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## Education

### NEMRC

[NEMRC](#) is offering recorded webinars that you may access through their website. You will be asked to create an account so that you may login and select the video you would like to view. You can get started here: [NEMRC Video Library](#)

### KnowledgeWave - February offerings

KnowledgeWave brings Microsoft Office and professional development webinars each month as part of the [KnowledgeWave Learning Site](#) training package. They are free for you and for all KnowledgeWave members.

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|---|-----------------------------|
| • <b>Excel Tips and Shortcuts for Beginners</b>         | 2/2 at 1 PM EST   30 min    |
| • <b>How to Restore and Work with Document Versions</b> | 2/4 at 10 AM EST   30 min   |
| • <b>Public Speaking for the Presenter</b>              | 02/11 at 3 PM EST   60 min  |
| • <b>Read Regularly and Write Regularly</b>             | 02/16 at 1 PM EST   30 min  |
| • <b>Microsoft Excel Custom Number Formats</b>          | 02/18 at 1 PM EST   30 min  |
| • <b>Dealing with Negativity in the Workplace</b>       | 02/24 at 10 AM EST   30 min |
| • <b>Microsoft Teams: Breakout Rooms</b>                | 02/25 at 10 AM EST   15 min |
| • <b>Save and Access Your Files in Office 365</b>       | 02/25 at 1 PM EST   30 min  |

If you have yet to enroll in this educational platform provided by PVR or if you wish to enroll additional town officials please send their first name, last name, town, and their unique email address to [support@knowledgewave.com](mailto:support@knowledgewave.com), they will be added to the learning site. A town may enroll up to ten (10) individual emails for town officials.

### PVR On-Demand Webinars and Training Materials

Following this link, <https://tax.vermont.gov/municipal-officials/certification-education-programs/materials> will allow you to watch both recorded webinars and access training materials from our trainings.

### State Sponsored Training

For a full list of training offered *at no charge* to current Vermont municipal assessment officials please visit <https://tax.vermont.gov/municipal-officials/certification-education-programs/state-sponsored>

## 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. However, please be aware the VALA registration fees for these IAAO courses is not reimbursable through the PVR grant. 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>

Grant Education Funding for Listers and assessors (Municipal Reimbursement) Fact Sheet  
<https://tax.vermont.gov/sites/tax/files/documents/FS-1184.pdf>

## Help Desk & DA Contact Information

PVR GENERAL HELP LINE	(802) 828-5860 / OPTION 3
CURRENT USE	(802) 828-5860 / OPTION 2
IT HELP DESK	(802) 828-6844

[District Advisors & their territories interactive map](#)

<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>Teri</b> Gildersleeve <a href="mailto:teri.gildersleeve@vermont.gov">teri.gildersleeve@vermont.gov</a>	(802) <b>855-3917</b>
<b>Cy</b> Bailey <a href="mailto:cy.bailey@vermont.gov">cy.bailey@vermont.gov</a>	(802) <b>233-3841</b>	<b>Theresa</b> Gile <a href="mailto:theresa.gile@vermont.gov">theresa.gile@vermont.gov</a>	(802) <b>522-7425</b>
<b>Deanna</b> Robitaille <a href="mailto:deanna.robitaille@vermont.gov">deanna.robitaille@vermont.gov</a>	(802) <b>323-3411</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>
<b>Nahoami</b> Shannon Maternity leave			

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

### Covid-19 Information

- **Update on New Work Safe Additions to the Be Smart, Stay Safe Order**  
<https://accd.vermont.gov/news/update-new-work-safe-additions-be-smart-stay-safe-order>
- VT Department of Health <https://www.healthvermont.gov/response/coronavirus-covid-19>



- Agency of Commerce & Community Development (scroll to '[Municipalities](#)' and '[Real Estate](#)')  
<https://accd.vermont.gov/covid-19/business/stay-home-stay-safe-sector-specific-guidance>

### Lister & Municipal Basics

<a href="#">Municipal resources</a>	<a href="#">Open Meeting Law – VLCT</a>	<a href="#">Tax Bill tools</a>
<a href="#">Forms &amp; publications</a>	<a href="#">Municipal Law Basics</a>	<a href="#">Property Tax Credit Confidentiality</a>
<a href="#">IPTMS Project</a>	<a href="#">Public Records - Sec of State</a>	<a href="#">VT Property Assessor Certification</a>
<a href="#">NEMRC GL Support</a>	<a href="#">Public Records - VLCT FAQ</a>	<a href="#">State Sponsored Training</a>

### Property Assessment - Grand Lists

<a href="#">Listers and Assessors</a>	<a href="#">Lister Guide</a>	<a href="#">Assessment Toolbox</a>
<a href="#">Lister and/or Assessor Options</a>	<a href="#">Lister Responsibilities</a>	<a href="#">Approved Appraisers</a>
<a href="#">eCuse</a>	<a href="#">CU Assessing Property</a>	<a href="#">CU Withdrawal - FMV</a>
<a href="#">Property Ownership &amp; Deeds</a>	<a href="#">Solar plants - valuing w/ PV Value</a>	<a href="#">Conservation Easements</a>
<a href="#">Reappraisals</a>		<a href="#">Homestead Declarations</a>
<a href="#">Grand List Lodging Checklist</a>	<a href="#">E&amp;O - Value Change</a>	<a href="#">E&amp;O- Homestead Status Change</a>

### Exemptions

<a href="#">Exemptions</a>	<a href="#">Public, Pious &amp; Charitable PVR-317</a>	<a href="#">32 VSA 3802 – Statutory Exemptions</a>
<a href="#">Valuation of Tax-Exempt Properties</a>	<a href="#">Insurance Value Reporting form for Exempt Properties</a>	
<a href="#">Veterans Exemption</a>	<a href="#">Subsidized Housing</a>	<a href="#">Covenant Restricted</a>

### Appeals

<a href="#">Grievance Letter Template</a>	<a href="#">Sec of State Appeal Handbook 2007</a>	<a href="#">VLCT Property Tax Appeals</a>
<a href="#">Appeals to Director Guide</a>	<a href="#">Guide to Best Practices</a>	<a href="#">List Value Adjustment Request</a>