

NEWSLETTER

From Your District Advisor
Property Valuation & Review



January 2019

What's New for January

Equalization Study Results

Our work on the 2018 study has been completed and the Certified Results of fair market value, common level of appraisal (CLA) and coefficient of dispersion (COD) have been sent to Town Clerks, Chair(s) of the Board of Listers, Selectboard, School Board as well as district Superintendents by the Commissioner. Please remember that per [32 VSA 5408](#), any municipality may petition the director of PVR for a redetermination of its Equalized Education Property Value (EEPV) and COD not later than 35 days after the mailing of this notice.

The results of the annual Equalization Study are used for:

- Determining education property tax rates for the upcoming year
- Determining whether a municipality must undergo a reappraisal
- Determining taxes municipalities pay to the county

Full reports, by town, can be found at:

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

Questions as to your town's specifics? Your district advisor is your best resource

Adjustment of Grand List value – Town Clerks, Listers, Assessors, Treasurers

A municipality may request a one-time adjustment of an education grand list value that was reduced due to a judgment or a settlement. This reduction in value due to an appeal or court action must have no further appeal available.

Municipalities have until January 15, 2019 to submit requests for property valuation appeal settlements or judgments that occurred in 2018. Municipalities must use PVR's online form to file a request and provide supporting documentation before the **January 15 deadline**.

Request for List Value Adjustment instructions, as well as the online application form can be found at:

<http://tax.vermont.gov/municipal-officials/request-list-value-adjustment>

Note: Please ensure the 2018 Final Grand List/411 that you submit via NEMRC to PVR in first quarter 2019 contains the grand list value that was reduced due to a 2018 judgment or settlement.

Final 411 submission

PVR requests final submission of your electronic 411 and grand list for the prior year **by January 15**. Your final submission is used for the reconciliation (true-up) done for the Agency of Education. Prior to sending in your 411, **please make sure your NEMRC program is current on updates**.

myVTax

We anticipate sales for the 2019 study will be released during the week of January 7th to your myVTax. The initial release will include sales from April 1, 2018 to date, with additional sales being added to your myVTax file as they are recorded by your town clerk. We will be notifying all towns when the sales are available via Listserve.

Changes to myVTax

- Listers will now see an abbreviated view of the PTTR when they open a lister verification work item. This view provides the 'default fields' listers need when reviewing a sale. Listers also have the option to view the full PTTR information by clicking the hyperlink if they wish to do so, however verification work must be done in the abbreviated view, the 'full' view is read-only.
- The 'send a letter' button the listers could previously click to have a letter sent to the buyers/sellers asking for more sale information has been removed. Listers should now note in their comments if they think a letter is needed and their District Adviser can trigger it being sent.

Town Clerk changes

- When a town clerk is processing a PTTR, they will see the grand list data from the year of sale just as the listers do when they are processing a lister verification. This data is for informational purposes only and cannot be changed. If the clerk notices something is not accurate, they can enter the correct information into the fields they are given on the PTTR.
- A check box has been added and the language to this box is being updated to read 'check to verify you have reviewed values in 'grand list information' section and entered correct values into 'town information section'. Additionally, 'Grand List Value' will be updated to 'Total Real Value'.

[myVTax Sales Study Validation](#)
[Navigating the Lister verification process](#)

Director's Annual Report

In mid-January, PVR's Director Jill Remick will release her Annual Report. The report includes the tax rate per dollar and actual taxes for homestead and nonresidential education, as well as municipal in each and all the towns, gores, school and fire districts and villages for and during the year ending with June 30, preceding, 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 and Review Annual Report](#)

News You Can Use

Public, Pious and Charitable Exemption

NEMRC Exemption Code #7

If a property's primary use is for public, pious, or charitable use, it **may** be exempt from state property taxes under Vermont law [32 VSA 3802\(4\)](#); [32 VSA 3802\(2\)](#). Primary use means "direct and immediate use" of the property, not "remote" or "incidental." *Gifford Hospital v. Town of Randolph*, 119 Vt. 66, 72 (1955).

For the public, pious, or charitable use exemption to apply under the law, the property must meet ALL the following conditions:

- the property must be dedicated unconditionally to public use;
- the primary use must directly benefit an indefinite class of persons who are part of the public, and must also confer a benefit on society as a result of the benefit conferred on the persons directly served; and
- the property must be owned and operated on a not-for-profit basis.

American Museum of Fly Fishing, Inc. v. Town of Manchester, 151 Vt. 103, 110 (1989)

Town listers are responsible for making the initial determination as to whether a property is exempt from tax under the law. Public, pious or charitable organizations may complete [Form PVR-317](#) application, and present to the listers for their review and determination.

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 be eligible to petition to be placed on the March ballot to be voted on at Town Meeting (see [Lister Handbook](#) for eligible voted exemptions).

More on Trusts. . .

Q: *If a trustee owns one parcel in trust and the trustee is the same person that owns the adjoining property in his or her individual capacity, are the properties considered contiguous and should be combined or should the ownership be considered different than the one being held in trust?*

If property is held by a trustee that is contiguous to property held by that same person as an individual, the ownership structures are different, and the two parcels would not be combined.

Q: *How does the town know when trustees change or are added and when would the listers legally change the grand list to reflect the current trustee ownership?*

The law does not require the trustee to file something in the land records every time a new trustee is appointed. A certificate of trust is a mechanism for someone dealing with the trust (e.g., the listers in this instance or the purchaser if the property were being sold) to know who has authority to act on behalf of the trust and is sufficient documentation of a successor trustee and his/ her authority to act on behalf of the trust (see 14A VSA §1013 for the authority and requirements of a certificate of trust). While property is technically acquired in the name of the trustee, it is held on behalf of the trust. A PTTR is not required because the appointment of a successor trustee is not a transfer by deed of title to property.

Q: *How should we treat ownership of the parcel when a trustee is deceased?*

The listers should get a certificate of trust that complies with 14A VSA §1013 to make a change to the grand list when a trustee dies or resigns, or a new trustee is appointed. They should not change it on their own (for example if a death certificate is recorded) because trusts vary on what happens when a trustee dies, resigns, etc. Sometimes the other trustee(s) become the sole trustee(s); sometimes a successor trustee is appointed. It all depends on how the trust agreement is written. The listers (and anyone else transacting business with a trust) are not expected to read and interpret the trust agreement. The Legislature enacted the provisions in Chapter 10 of Title 14A so people can rely on the representations of the trustee(s) in the certificate of trust.

Q: How should listers treat adjacent parcels of a trust that have different trustees?

This depends: If there are different trustees because the parcels were transferred at different times and the trustee of the trust has changed, but the property is really held on behalf of the same trust, the property would be combined as one contiguous parcel. If there are different trustees because the parcels are really held on behalf of different trusts, then they should not be combined.

For specific trust scenarios, please consult your town's attorney.

Out of Country addresses - Canada

When a property owner's mail address does not fit easily into the standard United States template you can use both NEMRC's Address 1 and Address 2 fields, along with City to comply with postal requirements:

<i>As entered</i>	<i>As printed</i>
Owner 1	TAXPAYER
Owner 2	TAXPAYER
Address 1	761 ACCABONAC HWY
Address 2	ANYTOWN QC H7T 2M3
City/St/Zip	CANADA

Current Use

File Exchange complete for 2018

Current Use concluded file exchanges on December 18. If you have not done so, download your final 2018 exchange files and load to 2018 As-Billed Grand List. New files for Grand List 2019 will be available for download by March 15.

Reconciliation from your CU file to your Final 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

Checking your online eCuse account now will give you a jump start on the upcoming 2019 GL applications that have been received to 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.

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 for help with your password.

[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\(b\)](#).**

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>

Education Opportunities

Course offerings and locations for 2019 are in the works!

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

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>