

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



*Happy New Year!*

## What's New for January 2020

### Equalization Study Results

Letters from the Director notifying towns of their calculated CLA and COD were sent December 20, 2019. The full three-year Certified Sales Report as well as the Certified Final Computation sheet are available at the Vermont Department of Taxes website [Reports - Equalization Study](#).

- 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\(b\)](#). Orders to Reappraise will be issued by the Director on or about July 1.
- Towns should download and review their report and reach out to their District Advisor with any questions.
- 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). Detailed information on this appeal process is available in the [Intro to Vermont's Equalization Study](#) document.

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

### myVTax

We anticipate new sales (4/1/2019 to current) to be available to listers and assessors January 7. Please see the *News You Can Use* section of this newsletter for more information.

### Final Grand List Due Date

Final 411s for Tax Year 2019 are **due to PVR by Wednesday, January 15, 2020**. This final submission will be used for the reconciliation (true-up) done for the Agency of Education. Please submit your 411 electronically from your 2019 'As Billed' Grand List and, for your town:

- Make sure your NEMRC program is current on updates before submitting.
- 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](#)

### Adjustment of Grand List value due to appeal or court action

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, 2020 to submit requests for property valuation appeal settlements or judgments that were finalized in 2019. **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 2019 Final Grand List/411 that you submit via NEMRC to PVR in first quarter 2020 contains the grand list value that was reduced due to a 2019 judgment or settlement.*

### **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 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](#)

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## **News You Can Use**

### **Reminder for Reappraisal Towns**

**If your town is completing a reappraisal for your 2020 Grand List**, please contact Casey O'Hara at (802) 828-6834 or [Casey.Ohara@vermont.gov](mailto:Casey.Ohara@vermont.gov) if you have not already done so. PVR needs to be officially informed 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.

### **myVTax**

We anticipate new sales for the 2020 study to be available to towns Tuesday, January 7<sup>th</sup> in your myVTax. The initial release will include sales from April 1, 2019 to date, with additional sales being added to your myVTax file as they are recorded by your town clerk.

#### **Changes to myVTax for 2020**

- When listers go to view Property Transfer Tax Returns the property address will be reflected in the submission rather than just on the PTTR search screen.
- When validating sales, listers will now have the ability to save their draft copy of the sale.
- **There is a new process in myVTax available to the listers in towns that are marked as reappraisal towns** when it comes to validating their sales. Once a town is flagged as a reappraisal town, they will not only have the current year sales, but also the previous two years available. If a town is marked as a partial reappraisal town, the listers/assessors will have the ability to select which sales are affected by the reappraisal. Whether they are under full, partial or statistical reappraisal they will not be able to submit their verification for sales until they have submitted their reappraised Grand List, but they can fill out the sales verification and save the draft.

[myVTax Sales Study Validation Basics](#)

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

### **Non-Taxable / Exempts – the basics**

Certain types of properties are exempt by state or federal law from property tax as defined in [32 VSA 3802](#) and further defined by [32 VSA 3832](#). For these properties, the fair market value of the property is

automatically exempted by federal or state statute and is not included in the education or municipal taxable grand list.

All of these properties must be included in your town's grand list. The listing must include the statutory authority for the exemption, [32 VSA 4152\(4\)\(6\)](#), and the method of appraisal used (insurance or assessment, see [Reporting for Exempt Properties FS - Insurance Value](#)). The parcel must also be coded so as to provide a report of the exemptions that becomes part of the abstract of the grand list (411) that is reported to the Division of Property Valuation and Review (PVR).

### **Who decides?**

The listers make the initial determination of eligibility for any exemption. 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 first to the listers and then BCA prior to bringing a motion for declaratory judgment in superior court. [Vermont College of Fine Arts v. City of Montpelier](#).

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 \(1964\)](#).

PVR provides form [PVR-317 Public Pious or Charitable Exemption](#) as a valuable tool for listers to use in evaluating exemption requests. It is important to remember:

- Ownership alone does not determine if a property is exempt, use is also a component of the decision
- Portions of buildings rented out, or used for business, are not exempt
- Exempt properties are to be listed at FMV unless statutorily excepted
- District Advisors provide guidance however it is strongly recommended that the town's attorney be consulted to assist listers with their decision.

More in-depth guidance on non-taxable parcels including special properties, exemptions, local agreements and special exemptions, can be found in your lister handbook at <https://tax.vermont.gov/sites/tax/files/documents/ListerAssessorHandbook.pdf>

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## **Current Use**

### **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](#)

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## Education

**Stay tuned!**

**We are working on developing and scheduling this year’s upcoming 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 might 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](#)

### 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](#)

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## 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

<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>Roger</b> Kilbourn <a href="mailto:roger.kilbourn@vermont.gov">roger.kilbourn@vermont.gov</a>	(802) <b>233-4255</b>
<b>Cy</b> Bailey <a href="mailto:cy.bailey@vermont.gov">cy.bailey@vermont.gov</a>	(802) <b>233-3841</b>	<b>Teri</b> Gildersleeve <a href="mailto:teri.Gildersleeve@vermont.gov">teri.Gildersleeve@vermont.gov</a>	(802) <b>855-3917</b>
<b>Deanna</b> Robitaille <a href="mailto:deanna.robitaille@vermont.gov">deanna.robitaille@vermont.gov</a>	(802) <b>323-3411</b>	<b>Theresa</b> Gile <a href="mailto:theresa.gile@vermont.gov">theresa.gile@vermont.gov</a>	(802) <b>522-7425</b>
<b>Nahoami</b> Shannon <a href="mailto:nahoami.shannon@vermont.gov">nahoami.shannon@vermont.gov</a>	(802) <b>828-6867</b>		

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.

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## 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](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.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>