

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



**July 2018**

## What's New for July

### We bid adieu to our Doug



Doug Lay, longtime PVR District Advisor supervisor, is retiring at the end of June. To say that he is an institution is no exaggeration. He is the architect of the collection of the statewide education property tax as we know it. He has established a fair and complete Grand List of every property in the state, including creating and implementing the Equalization Study, an annual, statewide study conducted by Doug and the rest of the District Advisor Teams to set tax rates for each town, each year. In other words, his work over the past 20 years has impacted every single Vermonter in the state, overseeing billions of dollars, and he is responsible for carrying out one of the most important duties of state government for Vermont.

Doug is irreplaceable, in every way, and many of us were fortunate enough to learn what we could from him while he was

here. Here are some of the thoughts from colleagues and the public as we send him into the next chapter:

"I always felt he was present in our conversations and that he sincerely wanted me to 'get' what I was doing rather than just the end result. He has the patience and sincerity of a saint! He has also impressed me with his desire to hear all sides, put things in perspective and stand up for what he sees as fair."

"Doug has been a great mentor and supervisor. I know that we have tough shoes to fill. He will broken-hearted to have his toes in the sand while we have our next blizzard."

"Doug is good at letting the DAs use their best abilities to help the State. He teaches you what needs to be done, how to get it done and trusts you will get it done."

"Doug Lay is a mountain of knowledge and down-to-earth, keep-it-simple logic. He is always a smiling face and always willing to help others and find the answer. Big shoes to fill for sure!"

"I will really miss working with Doug. For years as a lister he has been the exceedingly patient and experienced voice on the other end of the phone."

"I can never truly articulate how Doug has mentored, educated, humored, supported and pushed me, and I, PVR, the Department and the state are better off for it. He is a true colleague, taking pride in our

work, striving for excellence, and tirelessly working for everyone in the state to improve outcomes. He is a once-in-a-lifetime kind of person.”

**Current Use Agriculture Discontinuances**

Current use is in the process of removing many parcels enrolled in the agricultural program as a result of the landowner not filing their annual Agricultural Certification as required by the Legislature. If this affects any of your parcels you will be receiving an email alerting you that 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.

When valuing land for land use change tax purposes you are doing an independent valuation on that land as a **separate parcel 32 VSA 3757(a)**. Therefore, you should look at all attributes of that land as a separate parcel - including site value or not based on zoning, access, and all other attributes of the land. Each portion being removed is a separate valuation question and should be considered as a separate parcel.

When processing in myVTax, please make sure to click submit to send to Current Use and then send the notice (LV314 form) to the taxpayer along with the explanation letter (link found at the bottom of the form). The taxpayer has the right to appeal to the listers the value you assign for the land to be removed. You should NOT wait to certify the values requested as you have **30 days to complete** this process accordingly to statute [32 VSA 3757\(c\)](#).

**If the taxpayer has issue with the fact that their land is being removed or any issue about removal or eligibility, you should have them contact current use directly.**

**Please also be aware that these discontinuances may trigger the need to issue a revised tax bill.**

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 or 828-5860 (2) for the DA on phone duty that day. If you need help with your access to myVTax or password, you should call IT at (802)828-0428.

- [http://tax.vermont.gov/sites/tax/files/documents/VTaxGuide\\_LV314NavigationforListers.pdf](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>

**Important Dates**

Population Of:	< 5000	> 5000	Statute 32 VSA . . .
Grievance Hearings end	July 2	July 22	§§ 4221, 4341
Results of Grievance mailed	July 9	July 29	§§ 4224, 4341
Latest date Grand List can be lodged	July 25	August 14	§§ 4151, 4341
Deadline for filing Appeal to BCA	14 days from Grievance result date of mailing	14 days from Grievance result date of mailing	§§ 4224, 4404(a)

BCA Hearings begin	14 days after appeal deadline to BCA	14 days after appeal deadline to BCA	§ 4404(b)
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**Please note:**

- Grievance hearings close no later than 13 days after they start. [32 V.S.A. § 4221](#)  
Notify the grievant(s) of your decision within seven days of the close of the hearings. These notices must be sent by registered mail, certified mail or certificate of mailing. Include in your notice information about appealing to the Board of Civil Authority (BCA). [32 V.S.A. § 4224](#)  
Inform your Town Clerk the day you send your result notices: Her/ His timeline for Appeals to the BCA begins on the day these results are mailed.
- At this time your Abstract/ Preliminary Grand List becomes the Grand List. Either reprint or edit by hand your changes, reprint your 411 and lodge the Grand List with the Town Clerk. [32 V.S.A. § 4151](#) & [32 V.S.A. § 4181](#)
- **VLCT advises that when Listers are taking an action that is specifically required by law – as is the case for lodging the abstract and the ‘corrections’ (finalize grand list) – that such action should only be taken in the context of a duly-warned, open meeting.**

**NEMRC Result of Grievance Instructions**

[http://www.nemrc.com/support/grandList/LS\\_R7\\_GRIEVANCE\\_PROCESSES/](http://www.nemrc.com/support/grandList/LS_R7_GRIEVANCE_PROCESSES/)

**A Handbook on Property Tax Assessment 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)

**Title 32/ Chapter 129 Taxation and Finance/ Grand Tax Lists**

<https://legislature.vermont.gov/statutes/chapter/32/129>

**Best Practices**

As a companion to the 2017 Lister Handbook, guidelines were designed to determine whether a municipality is eligible for a recalculation of its education property tax liability when its grand list loses value because of an appeal under Chapter 131 of Title 32, a declaratory judgment action, or an approved settlement. See [32 V.S.A. §5412](#). In order for the state to reimburse a municipality, there must be evidence that a municipality followed best practices in establishing fair market value of the parcel(s) in question.

[Best Practices](#)

**News You Can Use**

**Backup and Restore Points**

We all know the importance of backing up our work and have experienced the panic and frustration when we haven't, but do we remember to do this quick task as often as we should? In addition to daily backups, creating a restore point before downloads or correcting errors gives you a point to easily return to if something does not go right. Now is a good time to review the backup and restore points process to protect your data and hard work.

[NEMRC Backing up data](#)

[NEMRC Restore Points](#)

## Continue Homestead Downloads and Current Use Exchange

Homestead declaration files and Current Use exchanges continue being available for listers. Weekly Homestead files continue to be available on Monday morning, usually after 10am.

A note on Current Use in NEMRC – Remember it’s a work in progress! Keep sending the file back and forth until 100% certified from Current Use. Don’t forget to complete Step #5 and load the values into your grand list. Once the file is 100% certified, you will only resend to Current Use when a change is made.

## Preparing for the Equalization Study

All PTTRs processed by your Town Clerk are in your myVTax account for validation. You should continue/finish up validating these sales for the 2018 equalization study. You may contact your district advisor at any time to set up a meeting or if you have any questions about the process.

Reappraisal Towns: Please contact your district advisor. The sales study process will be a little different for you. The sales need to be submitted, but don’t hold up any sale for research: validate and submit. You may invalidate if you wish but you will be looking at each sale again in NEMRC. The town will get a download into the “Sales Study Module” in NEMRC and at that time you will change all your new listed values and validate/invalidate all your sales. You must submit all your sales via myVTax so that they can be pulled to download into NEMRC.

[myVTax PTTR Validation Instructions](#)

## Lister Task List

[http://tax.vermont.gov/sites/tax/files/documents/lister\\_calendar.pdf](http://tax.vermont.gov/sites/tax/files/documents/lister_calendar.pdf)

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## Education Opportunities

### PVR

#### July

##### Reappraisal Process

Date & Time	Tuesday, July 17	9:00 a.m. – 4:30 p.m.
Middlebury EMS	55 Collins Drive	Middlebury

##### Land Schedule

Date & Time	Wednesday, July 18	9:00 a.m. – 4:30 p.m.
Middlebury EMS	55 Collins Drive	Middlebury

#### August

##### IAAO 100 Workshop

Date & Time	Tue-Wed, August 21-22	8:30 a.m. – 4:30 p.m.
Lake Morey Resort	1 Clubhouse Road	Fairlee

#### September

##### Advanced Lister Training

Date & Time	Wednesday, September 5	9:00 a.m. – 4:30 p.m.
Rutland Holiday Inn	476 Holiday Drive	Rutland

## State Statutes and Rules of Property Assessment

Date & Time Thursday, September 6 9:00 a.m. – 4:00 p.m.  
 Rutland Holiday Inn 476 Holiday Drive Rutland

**Advanced Data Collection**

Date & Time Tuesday, September 25 9:00 a.m. – 4:30 p.m.  
 Rutland Holiday Inn 476 Holiday Drive Rutland

[Register Now](#)

**VALA**

**Forum 991 — Understanding and Using Comparable Transactions**

Date & Time Thursday, September 7 8:00 a.m. – 5:00 p.m.  
 Town of Essex Building 81 Main Street Essex Junction

<http://www.valavt.org/educational-opportunities/>

**Course Funding**

Property Valuation and Review (PVR) offers Lister and Assessor courses at no charge to current Vermont municipal assessment officials. PVR also partners with organizations such as Vermont Assessors and Listers Association (VALA) and the Vermont League of Cities and Towns (VLCT) to directly sponsor events and eliminate or reduce your training costs. This would include VALA trainings, VLCT workshops, IAAO courses & workshops and at this time NEMRC seminars.

Please be sure to sign up only one time for any course offered and note that a few are offered in two regions. Classes are reserved on a first-come first-served basis. If you find that you are unable to attend, please let us know as we often have a waiting list if the course is full. We reserve the right to charge your city or town a fee of \$50.00 if you sign up and fail to notify us of your inability to attend.

To apply for the funds for education opportunities not PVR sponsored, please contact (802) 828-6639.

[About the Program](#)  
[Course Funding](#)

**Help Desk & DA numbers**

**DISTRICT ADVISOR HELP LINE 802.282.6887**

[District Advisors & Their Towns](#)

<b>Barb</b> Schlesinger	802.369.9081	<b>Doug</b> Lay	
<b>Chris</b> Landin	802.449.7006	<b>Roger</b> Kilbourn	<i>See temporary DA list*</i>
<b>Christie</b> Wright	802.855.3897	<b>Nahoami</b> Sainz	802.828.6867
<b>Cy</b> Bailey	802.233.3841	<b>Teri</b> Gildersleeve	802.855.3917

**\*Temporary District Advisor List**

Alburgh	Chris		Jay	Christie
Bakersfield	Barb		Jericho	Teri

Berkshire	Barb		Milton	Chris
Bolton	Teri		Montgomery	Barb
Burlington	Christie		North Hero	Chris
Cambridge	Barb		Richford	Barb
Charlotte	Teri		Richmond	Teri
Colchester	Chris		Shelburne	Teri
Enosburgh	Barb		Sheldon	Barb
Essex Junction	Chris		South Burlington	Christie
Fairfax	Barb		South Hero	Chris
Fairfield	Barb		St Albans City	Christie
Fletcher	Barb		St Albans Town	Christie
Franklin	Christie		St George	Teri
Georgia	Christie		Swanton	Christie
Grand Isle	Chris		Underhill	Teri
Highgate	Christie		Westford	Teri
Hinesburg	Teri		Williston	Christie
Huntington	Teri		Winooski	Chris
Isle LaMotte	Chris			

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## Online Resources

### myVTax and eCuse

<http://tax.vermont.gov/municipal-officials/online-tools>

### 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>

### Lister Handbook

<http://tax.vermont.gov/sites/tax/files/documents/Lister%20Handbook%202017.pdf>

### Documents & Forms

<http://tax.vermont.gov/tax-forms-and-publications/municipal-officials>