

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for July

June 30

Department of Taxes notifies Towns of education property tax rates. [32 V.S.A. § 5402](#)

July 1

- Fiscal year begins

July 5

Deadline – Current Use – Listers must report electronically their final current use numbers to PVR. This data includes pertinent listed values, acreage corrections, any comments relating to changes of ownership, eligibility, et al. [32 V.S.A. § 3756\(h\)](#)

July 25

Final Grand List for towns of less than 5000 shall be completed and deposited in town clerk's office [32 V.S.A. §4151](#).

Lister Education Classes

- There is still room and time to register for the IAAO 100 Workshop, August 13 & 14, Burlington <https://tax.vermont.gov/municipal-officials/certification-education-programs/online-registration>
- No Shows and Not Registered

Please note: It is critical that you register prior to arriving to a class to ensure we have a seat and materials for you, and we will not be exceeding capacity at the venue. Also, if you have registered and find you cannot attend you must alert us by sending an email. We reserve the right to turn away anyone who arrives for the class without registering and may begin charging \$25 per person for no-show registrants.

<https://tax.vermont.gov/municipal-officials/listers-and-assessors/reappraisals>

Lister Education Grants

Just a reminder, the fiscal year ends June 30; all 2018/ 2019 preapproved grant application invoices should be submitted as soon as possible. Please ask your town treasurer to submit a copy of the invoice paid by the town in order that the town be reimbursed. Please call (802) 828-6887 if you have questions.

Preparing for the Equalization Study

The second Equalization Study using myVTax is upon us! Refinements have been made, many based on your input (thank you!), that make for an even smoother process this year. Sales were made available to listers and assessors in January; many of you took advantage of this earlier availability and have either begun or completed your annual sales review. If you have yet to begin, now is the time to tackle this annual task. 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 is a little different for you. The sales need to be submitted, but don't hold up any sale for research: rather, 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 first** before they can be pulled to download into NEMRC.

[myVTax Sales Validation Guide](#)
[NEMRC Reappraisal Sales Study Instructions](#)

Property Tax Bills

Backer

<https://tax.vermont.gov/content/vermont-bill-backer-2019>

Understanding your Property Tax bill

<https://tax.vermont.gov/property-owners/property-tax-bill>

How Education Taxes are calculated

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

2019 Legislative Changes Affecting Vermont Cities and Towns

- Changes "Nonresidential" to "Nonhomestead," [Act 46 \(H.536\)](#), Sec. 1-2
 - Changes the name and all statutory references to the "nonresidential" education grand list and property tax rate to "nonhomestead."
 - Effective January 1, 2020.
- Current Use Definitions, [Act 51 \(H.514\)](#) Sec. 34
 - Redefines "development," as it relates to Land Use Change Tax and is used in this section, to include subdivision resulting from the transfer of parcel(s) to an ex-spouse in a divorce settlement.
 - Changes perpetual lease language from "exceeds 999 years" to "for a minimum of 999 years" in the definition of "owner."
 - Effective June 10, 2019.
- Current Use, Land Use Change Tax Liens, [Act 20, \(S.154\)](#)
 - Effective July 1, 2019, sec. 108 changes the type of lien recorded with municipalities at the time of current use application to a "contingent" lien.
 - Contingent lien shall convert to a lien at the time of development of enrolled land.
 - Lien shall be in the amount of the Land Use Change Tax.
 - Liens previously recorded with municipalities, on or after April 17, 1978, shall be considered a contingent lien.
 - Effective July 1, 2020, sec. 109 repeals the land use change tax lien subordination.

- Definition: Homestead, [Act 51 \(H.514\)](#) Sec. 22
 - Amends definition of “homestead” to include the “principal dwelling of a widow or widower when the dwelling is owned by the estate of the deceased spouse and it is likely that the dwelling will pass to the widow or widower on settlement of the estate.
 - Effective July 1, 2019.
- Definition: Household Income, [Act 51 \(H.514\)](#) Sec. 23
 - Redefines “household income” for the purposes of property tax income sensitivity adjustment so as not to include:
 - income of a spouse or former spouse if the taxpayer is either separated or divorced during the taxable year, or if the spouse is subject to a protection (restraining) order; and,
 - income attributable to cancellation of debt.
 - Effective July 1, 2019.
- Definition: Income Sensitivity Adjustment, [Act 51 \(H.514\)](#) Secs. 29-33
 - Renames the property tax income sensitivity adjustment as a “property tax credit.”
 - Effective June 10, 2019.
- Education Property Tax Rates, [Act 46 \(H.536\)](#), Sec. 6
 - Sets the fiscal year 2020 yield amounts necessary for calculating education property tax rates:
 - Property dollar equivalent yield is \$10,648;
 - Income dollar equivalent yield is \$13,081; and,
 - The non-residential property tax rate for fiscal year 2020 is set at \$1.594 per \$100 of equalized education property value.
 - Effective July 1, 2019.
- Land Gains Tax Modernization, [Act 71 \(H.541\)](#) Secs. 16-17
 - Makes significant changes to the Land Gains Tax such that it would only apply to transfers of land which have been recently purchased and subdivided.
 - Only land subdivided by the transferor within six years of purchase would be subject to the tax.
 - Exempts land transferred in a downtown development district, a village center, growth center, or new town center development.
 - Effective January 1, 2020.
- Charter Change, Bennington, [Act M-8, \(H.508\)](#)
 - Authorizes the Town of Bennington to vote to assess a local option tax of one percent on any or all of the following: meals, rooms, alcoholic beverages, or sales.
- Common Level of Appraisal Districts, [Act 51 \(H.514\)](#) Sec. 25-27
 - Sec. 25 requires the Department to provide municipalities with language explaining the common level of appraisal on property tax bills.
 - Sec. 26 authorizes municipalities within a school district to merge assessment districts and receive the same common level of appraisal, allowing them to receive the same tax rate. The election to merge is binding for 5 years.
 - Sec. 27 contains additional instruction regarding the format of property tax bills.
 - Effective for grand lists lodged after July 1, 2019.
- Distribution of Property Tax Adjustments, [Act 51 \(H.514\)](#) Sec. 28
 - Increases the frequency with which the Department notifies and pays municipalities for homestead property tax adjustments from yearly to monthly.

- Effective June 10, 2019.
- Municipal Fees, [Act 38 \(H.526\)](#)
 - Adjusts town clerks’ fees for recording, filing and examination of documents which will impact tax related filings such as property transfer tax returns and lien filings.
 - Requires the creation of a Restoration and Preservation Reserve Fund, into which a portion of the above fees are to be deposited, for the purpose of restoration, preservation, digitization, storage, and conservation of municipal records.
 - Defines “survey plat” and specifies how and where one must be filed and used.
 - Specifies that a property lien shall be deemed filed when a town or city clerk’s indorsement appears on a certificate of lien, as well as other miscellaneous recording procedures.
 - Multiple effective dates, beginning July 1, 2019.
- Reappraisals, [Act 51 \(H.514\)](#) Sec. 24
 - Requires municipalities to reappraise its education grand list properties if it is determined by the Director of Property Valuation and Review that the common level of appraisal is below 85 percent or above 115 percent.
 - Effective for grand lists lodged after July 1, 2019.
- Affordable Housing Tax Credits and Down Payment Assistance, [Act 71 \(H.541\)](#) Sec. 3
 - Expands the cap on the Affordable Housing Tax Credit and the First Time Homebuyer Tax Credit by \$125,000 each.
 - Effective June 18, 2019.
- Downtown Tax Credit Program, [Act 71 \(H.541\)](#) Sec. 4
 - Expands the cap on the Downtown and Village Center Tax Credit Program from \$2.4 million to \$2.6 million.
- Fee Waiver for Property Tax Appeals, [Act 51 \(H.514\)](#) Sec. 3
 - Gives the Director of Property Valuation the authority to waive, reduce, or refund the property tax appeal filing fee of \$70 for hardship, or to allow appeals regarding the same parcel to be joined into one appeal.
 - Effective June 10, 2019.
- In entirety [Legislative Highlights 2019](#)

News You Can Use

Grand List Lodging Instructions

<https://tax.vermont.gov/sites/tax/files/documents/GrandListInstructsForListersGB.pdf>

Lodging of Abstract Grand List/ Change of Appraisal Notices

- On or Before June 4 or June 24, depending on population size
- These are the **last dates possible to meet the statute barring an extension granted by the Director**
- Filing may occur any time after April 1 and prior to these dates
- When notices are posted and change of appraisal notices are mailed, a signed, printed Abstract grand list should be available in the vault for public viewing by any taxpayer.

	Population of less than 5,000	Population of more than 5,000
Assessment date	April 1	April 1
Homestead Declarations timely filed	April 15	April 15

Latest abstract of individual list can be filed	June 4	June 24
Latest change of appraisal notices can be sent	June 4	June 24
Grievances hearings begin (above date plus 14)	June 19	July 9
Grievance hearings end	July 2	July 22
Results of grievance mailed	July 9	July 29
Results must be mailed within 7 days of close of Hearings. Send Certified, Registered or Certificate of Mailing to avoid any controversy.		
Latest grand list can be lodged	July 25	August 14
Deadline for filing appeal to BCA	14 days from mailing of result of grievance	
BCA hearings begin	14 days after last date allowed for filing appeal notice	

Extensions may be granted pursuant to [32 V.S.A. §4342](#). If such extensions are granted, the letter from the director of PVR granting the extension must be lodged in the grand list book.

[Lister Calendar & Task List](#)

Appeal Resources

Vermont League of Cities and Towns has compiled a centralized resource center of information and guidelines related to appeals. The information provided is meant to provide support for both listers, town clerks and BCA members - please feel free to share!

[VLCT Appeal Resources](#)

[VLCT Property Tax Appeals Info Sheet link site](#)

[VLCT 2019 Lister and BCA Deadlines](#)

Homestead Downloads

Please continue downloading your Declarations on a regular basis, paying attention to business/ rental percentages as well as business use of outbuildings. Remember, any allocation changes in the homestead or housesite value are to be flagged for Change of Appraisal notices and require a comment. [32 VSA 4111\(g\)](#)

[Form HS-122 Download Instructions Fact Sheet](#)

<http://www.nemrc.com/support/grandList/>

You may also refer to your listers handbook for detailed instruction and scenarios beginning on page 59.

[Guide for Vermont Listers and Assessors](#)

Backup, Restore Points & Live Update

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. Additionally, running NEMRC Live Update prior to downloading any state files is critical to ensuring synchronization between NEMRC and these downloads. When the menu option is lit in NEMRC, Update!

[NEMRC Backing up data](#)

[NEMRC Restore Points](#)

[NEMRC Live Update](#)

Current Use

Current Use Exchange

The first exchange is due back to Current Use by July 5th. It is imperative that if you have not downloaded your first file exchange that you do so. If you have questions, please reach out to your District Advisor.

eCuse

Town clerks should 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](#)

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 V.S.A. §3757\(b\)](#).

If you need help with processing your withdrawals you may click on the link below, call your district advisor directly or the District Advisor helpline at (802) 828-6887 or (802) 828-5860 x 2. If help is needed with access to your myVTax account, you may call IT at (802) 828-6844.

[Land developed or withdrawn from the CU Program](#)

Education

Vermont Property Assessor Certification Program

The mission of the Vermont Property Assessor Certification Program is to encourage, promote, and provide educational opportunity and advancement for listers and assessors throughout the state. VPACP creates four levels of achievement (VPA I, VPA II, VPA III and VPMA). Each level has prerequisites and requirements, including levels of work experience and training.

This voluntary program is designed to encourage and recognize professionalism and competency in being a municipal assessing official. Education is a high priority for the Division of Property Valuation and Review (PVR). Listers, assessors, and other municipal officials who take advantage of these educational opportunities will have a better understanding of their responsibilities and will better perform the duties of the office.

For more information and to apply, please see the [VPACP handbook](#)

Upcoming Education Opportunities

PVR

July

Reappraisal Process

Date & Time: Thursday July 18 9:00 a.m. – 4:30 p.m.
• Capital Plaza Hotel & Conference Center, 100 State St, Montpelier

August

IAAO - 100 Workshop: Understanding Real Property Appraisal

Date & Time: Tuesday & Wednesday August 13-14 8:30 a.m. – 4:30 p.m.
• Hilton Burlington Lake Champlain, 60 Battery Street, Burlington
[Education program online registration](#)
Please be sure to click 'Submit' after you have made your choice(s)

VALA

Workshop 171 – IAAO Standards of Professional Practice & Ethics

Date & Time: Friday September 6
• Middlebury Regional Emergency Medical Services Building, 55 Collins Drive, Middlebury

Course 300 – Fundamentals of Mass Appraisals

Date & Time: Monday – Friday September 30 – October 4
• Hartford Town Office, 171 Bridge Street, White River Junction

Workshop 452 – Fundamentals of Assessment Ratio Studies

Date & Time: Wednesday & Thursday October 23 -25
• Hampton Inn & Suites, 4519 Main Street, Manchester Center
[VALA Registration](#)

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.

[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 Advisors & Territories](#)

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		

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

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

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](#)

[Uniform Fee Schedule - VT Secretary of State](#)