

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for July 2020

Property Tax Timeline (FY21) 2020-2021

Director Remick recently provided a summary of changes with regard the FY21 property tax timeline. Further updates will be provided to municipalities via email and will also be posted to <https://tax.vermont.gov/property/education-property-tax-rates>

- FY21 Property Tax Rates

We anticipate that statewide education property tax rates will be published around July 1st as normal, but towns might consider pushing back bill printing and the first payment due date, since 15%-25% of homestead declarations and property tax credit claims will not be available until August 1. The delay in homestead information is because the personal income tax deadline was extended from April 15th to July 15th this year, and many taxpayers are taking advantage of the extension.

- FY21 Property Tax Collection Dates

Select Boards may postpone collection dates for both the municipal property tax and the education property tax, reduce the municipal property tax rate, or change the penalties and interest associated with late property tax payments. These temporary relief measures can be approved by a majority vote of the select board in lieu of a town-wide vote. These provisions expire on January 1st, 2021. [Act 102 of 2020.](#)

- Payments to Local School Districts and the Education Fund:

Payments to local districts are still due 20 days after the tax due date – this has not changed. This means that a town that pushes its property tax due date back will need to navigate the change with any district to which it sends funds. Towns still must remit any delinquent payments to school districts within 120 days of the delinquency date and no later than the end of the school year. Payments to the education fund are still due on December 1st and June 1st.

- Municipal Borrowing

The Vermont House and Senate have passed [H. 951](#) which provides assistance to municipalities who need to borrow to meet their education payment obligations. The program uses federal funds to cover the cost of the interest (but not the principal) incurred as a result of any borrowing. Applicable interest on any short-term borrowing required from March 1, 2020 and ending on Dec 30, 2020 may be reimbursed from the Municipal Emergency Statewide Education Tax Borrowing Program.

Property Tax Bill backer <https://tax.vermont.gov/content/vermont-bill-backer-2020>

Property Tax Credit downloads

The first Property Tax Credit download to towns will be available June 30. These downloads will continue through the property tax season on a monthly basis.

Order to Reappraise

Order to Reappraise letters from the Director have been sent to towns whose 2019 Equalization Study results (<https://tax.vermont.gov/municipalities/reports/equalization-study>) fell outside the statutory requirements of a Common Level of Appraisal (CLA) between 85% and 115% or if their Coefficient of Dispersion (COD) was greater than 20%.

[32 VSA 4041a](#)

[Rule on Required Reappraisals](#)

PVR Lister Education

The remaining onsite education scheduled for this summer has been cancelled due to COVID-19 restrictions. However, we will be offering the Deed Reading class (previously scheduled for May) as well as the IAAO 100 course online. Registration for these trainings is available at <https://tax.vermont.gov/municipal-officials/education>.

Deed Reading and Real Estate Exemptions Webinar

Thursday, July 16 | 10:00 - 11:30

The course will provide an overview of reading and understanding different types of deeds and how they relate to Listers' work. Different types of exemptions and their applicable statutes will also be delved into. Instructor: Jim Barlow

IAAO 100 Workshop: Understanding Real Property Appraisal Webinar

Tuesday & Wednesday, August 18 – 19 | 9:00 - 4:30

Understanding Real Property Appraisal is designed to provide the students with a basic understanding of the procedures and techniques used within a mass appraisal office. This workshop introduces students to some of the concepts involved in using two approaches to value: the cost approach and the sales comparison approach. Understanding Real Property Appraisal utilizes lectures, classroom discussion, and homework problems to emphasize the main concepts and procedures taught in the course.

Prerequisite: This online course is a requirement for Vermont Property Assessor Level I Certification
Instructor(s): David Cornell, MAI, CAE / Cornell Consultants, LLC

NEMRC

- **Explanation of Current Use Reduction backer**

A line-by-line, correlating explanation of the reformatted Notice of Use Value Allocation is now available. This optional feature has been created to provide an easy-to-follow breakout of the value allocation as well as the calculations used that result in the exemption reduction for current use enrollees. Other updates in the Current Use module include date/time stamped notices and a use specific Results of Appeal notice.

- **Freeze File Feature**

Recently NEMRC held a webinar on the new freeze file feature for the Grand List module. This feature allows you, as users, to 'freeze' up to ten files within the Grand List's one-year time span. Along with this ability to capture your Grand List at key dates, these 'frozen files' can also be compared to each other, using the same criteria as has been used for comparison reports between annual As-Billed Grand Lists. We encourage you to develop a plan and to reach out to your district advisor for suggestions of relevant dates/activities to include. Having the ability to save files within a Grand List and compare to other markers during the grand list cycle provides a powerful auditing tool, allowing you to track changes more precisely. If you missed this or any of the webinars put on by NEMRC this spring, please scroll to the Education section of this newsletter for information on how you may view the recording(s).

Covid-19 Information for Daily Operations

- VT Department of Health <https://www.healthvermont.gov/response/coronavirus-covid-19>
 - Agency of Commerce & Community Development (scroll to 'municipalities')
<https://accd.vermont.gov/covid-19/business/stay-home-stay-safe-sector-specific-guidance>
 - Vermont League of Cities & Towns
<https://www.vlct.org/sites/default/files/documents/Resource/EssentialFunctionsMACMemo.pdf>
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News You Can Use

Appeal Resources

Vermont League of Cities and Towns has compiled a centralized resource center of information and guidelines related to appeals. Also available is a Secretary of State compiled handbook as well as guidelines pertaining to Open Meeting Law and covid-19. The information provided at both these sites provides support for listers, town clerks and BCA members - please feel free to share!

<https://www.vlct.org/municipal-assistance/municipal-topics/property-tax-appeals>

https://sos.vermont.gov/media/wjwkmnd2/tax_appeal_handbook_2007.pdf

<https://sos.vermont.gov/secretary-s-desk/commentary/updated-covid-19-impacts-and-considerations-for-open-meeting-law/>

<https://www.vlct.org/municipal-assistance/municipal-topics/remote-public-meeting-toolkit>

PVR/ VLCT Webinars

Recently VLCT in conjunction with PVR hosted two webinars which focused on the appeals process as well as delving into covid-19 recommendations. These webinars have been recorded and are available along with the supporting slides as well as the Q&A. There is no fee to watch the recording or access the materials.

- Mock Board of Civil Authority Hearing (recording) – Available July 2
<https://www.vlct.org/board-civil-authority-and-lister-training-series>
- The Role of the Board of Civil Authority in the Tax Assessment Appeal Process - June 24
<https://www.vlct.org/resource/role-board-civil-authority-tax-assessment-appeal-process>
- Board of Listers' Role in the Tax Assessment Appeal Process – June 17
<https://www.vlct.org/resource/board-listers%E2%80%99-role-tax-assessment-appeal-process>
- Fair Market Value and Equalization – June 9
<https://www.vlct.org/file/fair-market-value-and-equalizationpdf>

Grievance Hearings 2020

PVR recommended covid-19 protocols and a *Sample Application for Grievance* template can be found at <https://tax.vermont.gov/municipal-officials/listers-and-assessors/hearings>

BCA – In-person Hearing and Inspection Requirements

Governor Scott has signed into effect [Act 106 \(H.948\)](#) which outlines requirements for Board of Civil Authority Hearings during a declared State of Emergency under 20 VSA chapter 1 due to COVID-19. The Act puts forth that the BCA shall not be required to physically inspect any property that is subject of an appeal. PVR's recommendation concurs that a BCA inspection is not required during this time.

Vermont's State of Emergency has currently been extended to July 15. For information and updates on the Governor's State of Emergency, please visit <https://governor.vermont.gov/covid19response>

Best Practices

Now, at the beginning of the appeals timeline, is an appropriate time to assure best practices are being followed in establishing fair market value during appeals. Guidelines have been 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. [32 VSA §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. <https://tax.vermont.gov/sites/tax/files/documents/GB-1279.pdf>

Appeal Timeline

Grievance hearings begin no earlier than 14 days after the date of mailing of the Change of Appraisal notices. Objections to individual appraisals must be submitted in writing to the listers on or before that date. [32 VSA §4111](#).

Notify the grievant(s) of your decision within 7 days of the close of the hearings. These Result of Grievance 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 VSA §4224](#) *Certificate of mailing is acceptable and recommended.

Inform your Town Clerk the day you send your result notices: Her/ His timeline for Appeals to the BCA begins on the day the results are mailed.

After you have completed your grievance changes and sent your Result of Grievance notices your Abstract/ Preliminary Grand List becomes the Grand List. Either reprint your grand list or edit by hand the changes, attach all Result of Grievance notices, reprint your 411 and lodge with the Town Clerk. [32 VSA §4151](#) & [32 VSA §4181](#)

Regular Dates without an extension

	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 15
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	

Extension(s)

A grand list filing date extension to August 15 is available to all towns regardless of size. Towns are not required to delay their lodging, however, a preapproved extension request to the Director is available at <https://tax.vermont.gov/sites/tax/files/documents/Grand%20List%20Extension%20Letter.pdf>

Assuming a town has completed and submitted an extension request - then the August 15 Lodging of the Grand list with the Tax Department has been extended one month and will now be due to the tax department September 15.

Additional information illustrating the potential effects of these extensions as well as options for towns can be found in the FAQ section at <https://tax.vermont.gov/coronavirus/towns#faq>

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](#)

Contacts – Tax Department

Current Use

(802) 828-5860 / Option 2

Homestead filing / Credits

Use the secure myVTax system

Standard questions

<https://tax.vermont.gov/myvtax/online-services>

Specific issues

<https://tax.vermont.gov/myvtax/messaging>

Real Estate Transaction Taxes

For questions regarding PTTRs (802) 828-6851

Errors & Omissions

For Errors & Omissions that involve a value change, therefore Selectboard approval

<https://tax.vermont.gov/sites/tax/files/documents/PVR-4261-E.pdf>

Errors and Omission due to the filing or rescission of a Homestead Declaration – no Selectboard approval

<https://tax.vermont.gov/sites/tax/files/documents/PVR-4261.pdf>

Homestead Downloads

Timely homestead declaration and income sensitivity property tax credit application deadlines have been extended to July 15. If you have a town newsletter or website, it would be a courtesy to remind taxpayers they should file their HS-122 and HI-144 forms soon so tax bills and potential state credits will be timely with the tax bills. Homestead downloads continue to be available weekly and may possibly trigger a need to issue a revised bill depending on your tax billing schedule. Changes after the post grievance lodging of your grand list should be listed on the (immediately above) E&O form designed specifically for Homestead Declarations. <https://tax.vermont.gov/sites/tax/files/documents/HS-122.pdf>

myVTax

- Town Clerk Recording queue

In order to ensure the Listers have all sales available to validate for their 2020 Equalization study, the town clerk's recording queue must be cleared of all 2020 Grand List pending transfers. If you have any lingering sales in your queue for transfers occurring up to April 1, 2000 closing date, please process these at your earliest convenience. Steps 4 and 5 in the following guide provide guidance for what to do with incomplete, duplicate or waiting for deed transfers. You may also reach out to your town's [District Advisor](#) or call the helpline at (802) 828-5860.

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

- Sales Validation

If you validated your sales earlier this spring, please recheck your equalization study work list for any stray sales that may need validation. **If you have not begun validating your sales, please do so at your earliest convenience.** The truest study results come from time spent on the additional research needed, which provides you with the best and most accurate product possible. If you have completed your study, Thank You! As always, we appreciate your assistance with this process!

<https://tax.vermont.gov/sites/tax/files/documents/myVTax%20and%20Sales%20Study%20Training.pdf>

Current Use

Current Use staff continue to be available. If you need assistance, you may call the main PVR line, 802-828-5860 and select option 2 or email tax.currentuse@vermont.gov. However, if you have specific questions about a specific parcel, you may email [Elizabeth Hunt](#) (Supervisor), [Patrick Dakin](#) (towns starting with A-F), [Laurie Hostetter](#) (towns starting with G-R) or [Terry Hodgdon](#) (towns starting with S-W) for assistance.

eCuse

Town clerks, please remember to check for applications that have been approved and are awaiting recording. The helpdesk (802) 828-6844 is available if assistance is needed with your password.

Land Use Change Tax

When possible, please continue to log into your myVTax account at <https://myvtax.vermont.gov> to see if you have any "LUC Values Requests" that need to be entered. Once Fair Market Values 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

https://tax.vermont.gov/sites/tax/files/documents/myVTaxGuide_LV314NavigationforListers.pdf

Education

PVR

In addition to the PVR/VLCT webinars on Appeals (links available above), PVR held a webinar with our recommendations for response to the pandemic:

- [PVR Response to COVID-19](#) | Recorded on May 6, 2020
<https://tax.vermont.gov/municipal-officials/education>

NEMRC

For a full list of NEMRC webinars held since March visit <https://www.nemrc.com/support/webinars/> Videos from these March, April, May and June webinars are available at no cost for those who attended the specific session at <https://www.nemrc.com/videolibrary/>. PVR has **grant money available** for reimbursement of the standard video fee for those who were unable to attend the original session, **pre-approval is required** prior to viewing. [Grant application](#)

Additional grant information may be found at <http://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information>

VALA's education schedule for the 2020 course offerings is available at [VALA 2020 IAAO](#).

- IAAO 101 October 5-9th White River Junction
- IAAO 112 October 26-30th Manchester
- IAAO 155 September 3-4 Colchester

Please be aware that the VALA registration fees for the IAAO courses are not reimbursable under the PVR grant.

PVR classes will continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. Grant money continues to be made available for **pre-approved** mileage and lodging expenses (distances apply). A fillable .pdf grant application may be found at <https://tax.vermont.gov/sites/tax/files/documents/Grant%20Agreement.pdf>

Vermont Property Assessor Certification Program

Now might be a good time for you to investigate or review requirements for the Vermont Property Assessor Certification program and register for the upcoming classes you may need. Details may be found in the VPACP Handbook located at <https://tax.vermont.gov/sites/tax/files/documents/GB-1100.pdf>

Grant Funding/ Reimbursement for Travel

If you are independently taking courses related to assessment, including those offered online, please know that certain expenses related to training (mileage above 50 miles one way and lodging for multiple day classes) 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 these assessment 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. More information about course funding and our grant program is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information>

Help Desk & DA Contact Information

PVR GENERAL HELP LINE	(802) 828-5860
CURRENT USE	(802) 828-5860 / OPTION 2
IT HELP DESK	(802) 828-6844
DISTRICT ADVISOR HELP LINE	(802) 828-6887

District Advisors & Territories

Barb Schlesinger barbara.schlesinger@vermont.gov	(802) 369-9081	Nancy Merrill nancy.merrill@vermont.gov	(802) 522-0199
Christie Wright christie.wright@vermont.gov	(802) 855-3897	Roger Kilbourn roger.kilbourn@vermont.gov	(802) 233-4255
Cy Bailey cy.bailey@vermont.gov	(802) 233-3841	Teri Gildersleeve teri.gildersleeve@vermont.gov	(802) 855-3917
Deanna Robitaille deanna.robitaille@vermont.gov	(802) 323-3411	Theresa Gile theresa.gile@vermont.gov	(802) 522-7425
Nahoami Shannon nahoami.shannon@vermont.gov	(802) 828-6867	Nancy Anderson Edu/DA assist nancy.anderson@vermont.gov	(802) 279-9938

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

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>

Forms & publications

<https://tax.vermont.gov/municipal-officials/resources>

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/FS-1061.pdf>

<https://tax.vermont.gov/search/node/CR-001>

Lister Handbook

<https://tax.vermont.gov/sites/tax/files/documents/GB-1143.pdf>

Lister Task List

https://tax.vermont.gov/sites/tax/files/documents/lister_calendar.pdf

Municipal Resources

<https://sos.vermont.gov/municipal-division/laws-resources/>

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://sos.vermont.gov/media/wjwkmnd2/tax_appeal_handbook_2007.pdf

<https://www.vlct.org/municipal-assistance/municipal-topics/property-tax-appeals>

Property Tax Bills

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

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

<https://tax.vermont.gov/content/vermont-bill-backer-2020>

Public Records

[VLCT Public Records Act FAQ](#)

<https://sos.vermont.gov/municipal-division/public-records/>