

NEWSLETTER

From Your District Advisor
Property Valuation & Review



June 2018

What's New for June

Our Newsletter!

We are working on updating the look and feel of our monthly District Advisor newsletter! Along with this new look, we will archive the monthly issues. They will soon be available on the Department of Taxes website.

A New District Advisor

Welcome Nahoami Sainz! Nahoami brings over five years of experience with the Department of Taxes as well as experience working for a contractor and at a local lumber yard. She holds a real estate license and has taken on the task of building her own house.

Marshall and Swift Bills

Recently most of you (198 towns) received an invoice from PVR along with a letter of explanation regarding usage of Marshall & Swift cost tables. PVR is required to collect their final payments. Going forward, as of July 1, 2018, NEMRC will be handling the billing for M&S services directly.

Important Dates

Grand List Lodging and Grievance Dates

	Population of <u>less than 5,000</u>	Population of <u>more than 5,000</u>
Assessment date	April 1	
<i>Homestead Declarations timely filed</i>	<i>April 15</i>	
Latest Abstract of Individual Lists can be lodged	June 4	June 24
Latest Change of Appraisal Notices can be sent	June 4	June 24
Grievances must be filed by (above date plus 14)	June 19	July 9
Grievance hearings end	July 2	July 22
Result of grievance mailed	July 9	July 29
Results must be mailed within 7 days of close of hearings. Send certified mail, registered mail, 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 date of mailing of result of grievance	
BCA hearings begin	14 days after last date allowed for filing appeal notice	

Lodging of Abstract Grand List/ Change of Appraisal Notices

- On or Before June 4 or June 24, depending on population size, above.
- These are the last dates possible to meet the statute
- Filing may occur any time after April 1 and prior to these dates

This Abstract of Individual Lists (preliminary grand list) must be filed with the town clerk. On the same day of the filing, post Notices of Grievance Day and send out your notices of Change of Appraisal. Remember that notices must also be sent on homestead and housesite values that have changed, and on all use value parcels that have value or allocation changes. These notices must be sent by registered mail, certified mail or certificate of mailing. [32 V.S.A. § 4111](#) and [3756\(d\)](#).

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.

Grievance

- Grievance hearings begin 14 days after the 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 V.S.A. § 4111](#).
- Grievance hearings close no later than 13 days after they start. [32 V.S.A. § 4221](#)
Notify the grievant(s) of your decision within 7 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 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 or edit by hand your changes, reprint your 411 and lodge with the Town Clerk. [32 V.S.A. § 4151](#) & [32 V.S.A. § 4181](#)

NEMRC Grand List Lodging Instructions [Grand List Lodging Instructions - NEMRC](#)

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.

Now, as you prepare to hear grievances and go through the annual appeal process, it is a good time to review the checklist to keep your “ducks in a row” . . .

[Best Practices](#)

News You Can Use

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 10 a.m.

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.

Lister Task List

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

June Education Opportunities

Solar & Cell Towers Training

Date & Time	Thursday, June 7	9:00 a.m. – 4:30 p.m.
Vermont Department of Taxes	133 State St Room 410	Montpelier, VT

Equalization / Certified Sales Training

Date & Time	Tuesday, June 19	9:00 a.m. – 4:30 p.m.
Vermont Department of Taxes	133 State St Room 410	Montpelier, VT

[Register Now](#)

A note from . . .

VLCT Attorney Sarah Jarvis has shared the following, regarding Conflicts of Interest and your Town: Every municipality in Vermont is required to adopt a conflict of interest prohibition by July 1, 2019. Such prohibition must contain at least the following elements, which are found in [24 V.S.A. § 1984](#):

- a definition of "conflict of interest";
- a list of the elected and appointed officials covered by such prohibition;
- a method to determine whether a conflict of interest exists;
- actions that must be taken if a conflict of interest is determined to exist; and
- a method of enforcement against individuals violating such prohibition.

In general terms, a conflict of interest is an incompatibility between the private and public interests of a public official. It is up to each municipality to specifically articulate the types of conduct that constitute a conflict of interest. A municipality may also set certain behavioral standards for its public officials by broadening a conflict of interest prohibition to address ethical behavior. [24 V.S.A. § 2291\(20\)](#).

MAC's [Model Policy Regarding Conflicts of Interest and Ethical Conduct](#) was issued in 2018 to help municipalities comply with the conflict of interest mandate in 24 V.S.A. § 1984 and take advantage of the authority granted in 24 V.S.A. § 2291 to regulate ethical conduct by public officials. It is up to each municipal legislative body to modify and adopt this model policy to suit local preferences.

<https://www.vlct.org/municipal-assistance/municipal-topics/ethics-and-conflict-interest>

Help Desk & DA numbers

DISTRICT ADVISOR HELP LINE

802.282.6887

[District Advisors & Their Towns](#)

Barb Schlesinger	802.369.9081	Doug Lay	802.323.3411
Chris Landin	802.449.7006	Roger Kilbourn	<i>See temporary DA list*</i>
Christie Wright	802.855.3897	Nahoami Sainz	802.828.6867
Cy Bailey	802.233.3841	Teri 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			

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>