

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



## What's New for June

### Property Tax Bill Changes

*From Director Remick --*

The Vermont Legislature recently passed language requiring the Vermont statewide education property tax and local municipal tax liabilities to be displayed side-by-side on property tax bills (see Act 11 of the 2018 Special Session). They are also requiring additional explanations on the reverse of the property tax bill and are changing the term “non-resident” to “non-homestead” throughout statutory language.

To assist in explaining how to read a property tax bill, the department has created this guide with brief explanations: <https://tax.vermont.gov/property-owners/property-tax-bill>. A more in-depth explanation of how statewide education property taxes are calculated can be found here:

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

A new version of the printed language for the back of the property tax bill is available on our website and will also be distributed to towns shortly.

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

An additional section explaining the Current Use exemption calculation will be forthcoming.

### Class Cancellation

The **Tips & Tricks for Office Organization** training on June 26<sup>th</sup> at Lake Morey Resort is being rescheduled due to a scheduling conflict for PVR’s guest presenters. **Your current registrations will be cancelled.** As soon as a new date and venue are confirmed you must re-register. Notification for this training’s rescheduling will be sent out on the comp60-l@list.vermont.gov emails.

### Current Use Fact Sheet

Please take a look at our newly created flow chart which outlines the valuation approach to both excluded land and withdrawn land.

[Current Use Flow Chart](#)

### June 30

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

### July 5 Deadline – Current Use

Just a reminder, July 5 is the deadline for listers to electronically report the 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\(h\)](#)

It is **crucial** 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.

[Current Use and Property Valuation Fact Sheet](#)

### Website Update

A second search engine, Google Custom Search, has been added to <https://tax.vermont.gov/>. Now, when you type a keyword in to the search box, you will notice two tabs appear at the top of your results page: CONTENT and SEARCH RESULTS. The CONTENT tab shows results using the default search function. The SEARCH RESULTS tab displays enhanced results from Google Custom Search. Google Custom Search also searches for keywords in PDFs, spreadsheets, and word documents. Please note results can be sorted by date or relevancy.

### Payment to Towns: Railroad Corporate Tax Distribution

Attention Town Clerks and Treasurers -- The FY19 Railroad Corporate Tax payments have been processed by the Tax Department for all Vermont towns which host railroad property. The payments would have arrived via electronic banking or check by May 23.

The Railroad Corporate Tax (RCT) is collected separately from property tax, by the Department and paid by the railroad companies. The money is then distributed to towns based on track mileage per town. [32 V.S.A. § 8211](#). This payment is being issued through the State of Vermont Treasurer's Office VISION Portal. If you have questions that cannot be answered via the portal, please feel free to contact us at (802) 828-5860.

<https://secure2.vermonttreasurer.gov/vendorpaymentportal>

### Veterans Exemptions

Vermont Office of Veteran Affairs has sent additional email(s) for the weeks ending May 10 and May 24.

Please remember that all eligibility for the veteran's exemption should be determined by the Vermont Office of Veteran Affairs (VOVA). If you have info about possible change in eligibility you should contact the VOVA directly. Towns **should not** keep veterans' exemptions on the grand list if they are no longer approved by the VOVA and **should not remove** a veteran's exemption unless VOVA says that they are no longer qualifying.

You may contact Edward Burkhardt, Veteran Service Coordinator at 802 828-1211 or 802 828-3379, [ed.burkart@vermont.gov](mailto:ed.burkart@vermont.gov) with questions.

## 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
<b>Latest</b> abstract of individual list can be filed	June 4	June 24
<b>Latest</b> 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
<b>Results must be mailed within 7 days of close of Hearings. Send Certified, Registered or Certificate of Mailing to avoid any controversy.</b>		
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](#)

### Filing of the Preliminary Grand List

This preliminary grand list (abstract of Individual Lists) 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 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 [32 V.S.A. §3756](#).

VLCT recommends posting your Meeting Agenda for Grievance Day concurrently when you post your Notices of Grievance Day. Since this is a public meeting, it requires posting of an agenda to comply with open meeting law 1VSa 312 (d) (I) In or near town office, at two (2) other designated public places in town and on the body's official website if one exists. The Agenda is also to be made available to any person prior to the meeting upon specific request.

### 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](#)

### Appeals Training for Listers and Boards of Civil Authority

Property Valuation and Review (PVR) is sponsoring free VLCT Municipal Assistance Center (MAC) training for listers and members of Boards of Civil Authority. Onsite training is available for towns undergoing reappraisals. Please contact Abby Friedman at 800-649-7915, ext. 1926, or [afriedman@vlct.org](mailto:afriedman@vlct.org) to schedule a training.

### Homestead Downloads

If you have yet to do so, we recommend you submit your non-filer responses to the Taxpayer Services Homestead Division through NEMRC [#7 on your main screen: Prepare/Send NF (not filed but we think they should be) list for State].

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](#)

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## Current Use

### Current Use Exchange

In March your municipality received an electronic exchange file through your NEMRC grand list program from the Vermont Department of Taxes. **The first exchange is due back to Current Use by July 5<sup>th</sup>.** This does not mean that all your files will be, or need to be 100% complete, the first exchange is meant for you to review ALL your files and send back to Current Use with notes on any changes that have occurred from your 2018 Grand List and to respond to any requests.

It is important towns complete the initial review process, **load the values to your grand list** and keep the exchange moving. If you have questions, please reach out to your District Advisor.

[Current Use and Process Fact Sheet](#)

### eCuse

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 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 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 directly or (802) 828-6887 or (802) 828-5860 x 3 for the District Advisor helpline. If you need help with access to myVTax or password, you should call IT at (802) 828-6844.

[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>

## 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 is a voluntary program 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

##### June

#### ~~Tips and Tricks for Office Organization~~ CANCELLED

~~Date & Time: Wednesday June 26 9:00 a.m. – 4:30 p.m.~~

- ~~• Lake Morey Resort, 82 Clubhouse Rd, Fairlee~~

##### 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)*

#### NEMRC

##### June

#### Creating a New Entity Webinar

Wednesday June 12

Registration for these trainings available at [NEMRC](#)

#### 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](#)

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#### 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

<b>Barb</b> Schlesinger	(802) 369-9081	<b>Nancy</b> Merrill	(802) 522-0199
<b>Chris</b> Landin	(802) 449-7006	<b>Nahoami</b> Sainz	(802) 828-6867
<b>Christie</b> Wright	(802) 855-3897	<b>Roger</b> Kilbourn	(802) 233-4255
<b>Cy</b> Bailey	(802) 233-3841	<b>Teri</b> Gildersleeve	(802) 855-3917
<b>Deanna</b> Robitaille	(802) 323-3411		

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**

<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.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](#)