

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for June 2020

Vermont Department of Taxes website <https://tax.vermont.gov/>

Our website is being updated to make finding information even more streamlined and efficient.

- **Municipalities** <https://tax.vermont.gov/municipal-officials/municipalities>
This hub provides helpful resources and guidance on the following tax related topics
[Request Data](#) [Tax Bill Tools](#) [Reappraisals](#)
[Recalculations](#) [Town Reports](#) [Resources](#)
- **Municipal Officials Resources** <https://tax.vermont.gov/municipal-officials/resources>
This hub provides the following municipal assessing related topics
Forms & Applications Publications & Fact Sheets
Resources Subsidized Housing Worksheets
Equalization Study & Reappraisal Guidance Equalization & Reappraisal Payments
Reports Tax Law & Guidance
Newsletters
- **Integrated Property Tax Management System (IPTMS) Upgrade Project**
[About the Project](#) [Project Timeline](#) [What's Changing](#)
[Training & Support](#) [Talk to Us](#) [FAQs](#)
<https://tax.vermont.gov/municipal-officials/iptms>

Please visit <https://tax.vermont.gov/municipal-officials/iptms/support> to view the recording of the *New Grand List Software Demo* and Q&A.

Covid-19 Information Update Links

- Info for Towns & FAQs <https://tax.vermont.gov/coronavirus/towns#faqs>
- Information for Taxpayers <https://tax.vermont.gov/coronavirus#news>
- VLCT Covid-19 Resources <https://www.vlct.org/coronavirus>
- Daily updates
<https://www.healthvermont.gov/sites/default/files/documents/pdf/Covid-19-Daily-Update.pdf>

State Lands 2020 PILOT

Please follow the link for inventory, assessed values and total payment to towns for Agency of Natural Resource (ANR) land. Per statute, beginning in fiscal year 2022, and thereafter in periods of no less than three years and no greater than five years, the Secretary of Natural Resources shall recommend an

adjustment to update the base payments. Statute 32 VSA §3708(C)(1)(2) provides the method(s) used for valuing these lands, which is based on acquisition date.

Fiscal year 2020 Pilot Payment Report

https://fpr.vermont.gov/sites/fpr/files/documents/2019%28FY20%29%20PILOT_Spreadsheet.10012019.pdf

Agency of Natural Resources Land [32 VSA §3708](#)

Railroad Corporate Tax Distribution

FY20 Railroad Corporate Tax payments were recently issued to all Vermont towns which host railroad property. The payments are processed through the State of Vermont Treasurer's Office VISION portal (The payment will show the code RCT). Railroad Corporate Tax (RCT) is paid by the railroad companies and collected separately from property tax by the Department. The money is then distributed railroad host towns based on the track mileage per town [32 VSA §8211](#). If you have questions that cannot be answered via the portal, please contact us at (802) 828-5860.

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

NEMRC Change of Appraisal Notice

This year towns will have the option of using a suggested COVID-19 message in their Change of Appraisal notices. A toggle has been provided for this message so that towns can make the decision whether to use or not. Based on feedback, the original Covid-19 message has been changed and allows for additional customization.

Education Tax Rates

The Legislature still plans to establish the Yield, which creates the basis for education property tax rates statewide. There is also a default yield set in statute if the Legislature fails to publish a yield by July 1.

We anticipate tax rates to be published by August 1 (subject to change). Recent Legislative action allows towns to adjust their billing due dates without holding a town meeting. **Towns that typically print bills in early or mid-July should consider adjusting your timeframe considering this anticipated delay in tax rate setting.** Please visit <https://tax.vermont.gov/coronavirus/towns> for more guidance.

Property Tax Bill Backer

The 2020 bill backer is now available at <https://tax.vermont.gov/content/vermont-bill-backer-2020>

Miscellaneous Tax Bill Legislation

The Committee on Ways and Means has introduced bill H.954, an Act relating to miscellaneous tax provisions. Several of the proposed changes affect municipal grand lists. To read the bill as introduced you may visit

<https://legislature.vermont.gov/Documents/2020/Docs/BILLS/H-0954/H-0954%20As%20Introduced.pdf>

Mobile Home Forms

The following fillable forms, related to mobile home transfers, are available on our website:

[PVR-2606A VT MH Relocation Statement](#)

[PVR-2606B MH Relocation Out of State](#)

[PVR-2606Q MH Quit Claim Deed](#)

[PVR-2606W MH Warranty Deed](#)

[PVR-2602C VT MH Uniform Bill of Sale](#)

Municipal Official forms & resources <https://tax.vermont.gov/municipal-officials/resources>

News You Can Use

PVR Response to COVID-19

On May 6th, PVR, in partnership with VLCT, conducted a webinar discussing issues facing assessing officials due to the COVID-19 health situation. A taping of the webinar, along with the accompanying PowerPoint and Q&A is available at <https://www.vlct.org/resource/webinar-pvr-response-covid-19>

PVR Covid-19 Recommendations

<https://tax.vermont.gov/coronavirus/towns#faqs>

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

Extension(s)

An extension letter granting the delay of lodging a town's abstract grand list to August 15 is available at <https://tax.vermont.gov/sites/tax/files/documents/Grand%20List%20Extension%20Letter.pdf>. Towns are not required to delay their lodging; this letter is being provided to facilitate the process for those who do. **A copy of the signed letter should be submitted to PVR on or before June 4 or June 24, depending on your town's filing requirements.** The original should be retained to be recorded in the town records per statute [32 VSA §4342](#). We ask that you inform your District Advisor if you will be requesting an extension.

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 found in the FAQ section at <https://tax.vermont.gov/coronavirus/towns#faqs>

Grand List Lodging Guide

Lister Calendar & Task List

Grievance Letter Template

<https://tax.vermont.gov/sites/tax/files/documents/GB-1067.pdf>

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

<https://tax.vermont.gov/content/application-grievance-template>

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. Please see above for FY2020 extension information
- Filing may occur any time after April 1 and prior to these dates

The 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 notices must also be sent on homestead and housesite values that have changed, and on all Current Use parcels that have value or allocation changes. These notices must be sent by registered mail, certified mail or certificate of mailing* [32 VSA §4111](#) and [32 VSA §3756](#).

**Certificate of mailing is acceptable and recommended.*

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	

Grievance Hearings 2020

Conducting a grievance hearing during the Covid-19 social distancing period will be challenging. Because grievance hearings could potentially expose participants to the virus if held face to face, recommended PVR protocols, and a *Sample Application for Grievance* template can be found at

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

Please keep in mind the requirements of Vermont's open meeting laws still need to be met. However, the Vermont legislature has made temporary amendments to the open meetings law during this unprecedented time. For more information on the amended open meetings law, please see the Vermont Secretary of State's guidance at

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

Additional guidance is available at the following sites:

<https://ago.vermont.gov/covid-19-updates-and-information-from-the-attorney-general/>
<https://www.vlct.org/resource/open-meeting-law-and-covid-19-response-faqs>

Homestead Downloads

As a reminder, timely homestead declaration and income sensitivity payment application form deadlines have been extended to July 15. The Department will be marking all homesteads received by July 15 as timely.

If you have a town newsletter or website it would be a good idea to remind taxpayers that they should file their HS-122 and HI-144 soon and not delay so tax bills and potential state payments will be timely with the tax bills. <https://tax.vermont.gov/sites/tax/files/documents/HS-122.pdf>

For Homestead Declarations and related topic links please visit

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

myVTax

✓ Sales Validation

If you have not begun validating your sales, we encourage you to validate your sales as soon as possible so that we can spend as much time as possible doing the additional research needed to provide you with the best and most accurate product possible. **If you have completed this task, Thank You!**

As a reminder, myVTax is a web-based application that can be logged into securely from any computer with internet access. If you experience any issues with the process, contact your District Advisor. As always, we appreciate your assistance with this process!

[myVTax and Sales Study Training 2019](#)

Utility Values

The values have been sent to the towns from PVR. It is important to review these values, update as appropriate and apply your CLA to the new values or 100% if a reappraisal has occurred or your town's CLA is above 100%. Also, please review these values with your district advisor as well as all of the property you have included in your utility electric category to make sure you understand the numbers that will be used for equalization compared to your listed value ahead of time.

Veterans Exemptions

Please remember that all eligibility for the veteran's exemption are 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 Burkhart, Veteran Service Coordinator at 802 828-1211 or 802 828-3379, ed.burkart@vermont.gov with questions.

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](#), [Patrick Dakin](#) (towns starting with A-F), [Laurie Hostetter](#) (towns starting with G-R) or [Terry Hodgdon](#) (towns starting with S-W) for assistance.

If you have not downloaded and returned your first exchange for current use, please do so as soon as possible. Please **DO NOT** wait for homestead filings. If a taxpayer has not yet filed, click the radio dial switch to move their values to Nonhomestead, validate the parcel and continue. At this point, that parcel is Nonhomestead and you will have subsequent exchanges to correct the status as homestead declarations come in. **The current use file exchange is a process of multiple exchanges and it is important to get the file moving so changes requiring new applications and information from the taxpayer can be processed in a timely manner.**

Some helpful hints as you work your way through your download(s):

- Make sure you are on the **most recent version of NEMRC** (check live update (option U) on the NEMRC main menu)
- Make sure you have downloaded the latest homestead declaration file and processed your changes. <https://tax.vermont.gov/sites/tax/files/documents/GB-1071.pdf>
- **On the first download you will need to Validate all the files.** If you are unsure what this means and what this involves please contact your district advisor.
- If the property owner has not yet filed a homestead, they are **Nonhomestead** at this time. You can correct this if they file in a subsequent download.
- After you have sent the completed file to PVR, **load the values**, even if it is your first exchange. You can load values multiple times.
- If you are having issues making a file match to validate please **contact your district advisor**. You can scan or take a picture of your screen and we can often help you resolve the issue quite easily working from that.
 - **If ownership has changed** and PVR does not have that reflected, please let us know as soon as possible by clicking “Request Change” in the upper portion of the page and choosing Other- then type details about the transaction in the town comment box.
 - **If acreage has changed** and PVR does not have that reflected, please let us know as soon as possible by clicking one of the “Reason(s) for Change” in the boxes next to acreage and then type details in the town comment box.
 - Remember all enrolled **Farm Buildings are Nonhomestead by definition**. You will need to make sure they are coded correctly on your cost sheet before you begin allocation.
- Remember **excluded land valuation** is dictated by statute: Title [32 VSA §3756](#) Definition (Appraisal Value) (d) The assessing officials shall appraise qualifying agricultural and managed forestland and farm buildings at use value appraisal as defined in subdivision [§3752\(12\)](#) of this title. If the land to be appraised is a portion of a parcel, any portion not receiving a use value appraisal shall be valued at **its fair market value as a stand-alone parcel**, and, for the purposes of the payment under [§3760](#) of this chapter, the entire parcel shall be valued at its fair market value as other similar parcels in the municipality.
 - If this is a new parcel or the excluded land has changed you will need to look at the **current use map** to determine where the excluded land is in order to value it appropriately.
- Total land value (from cost sheet) minus excluded land (from cu calculation sheet) equals **enrolled land**. We recommend you try to go through the math, it will help you to complete the downloads, understand the process and explain it to taxpayers. Your District Advisor will be able to provide you with the most up-to-date instructions that were recently distributed on Listserv. <https://www.nemrc.com/support/grandList/CURRENT%20USE%20TIPS%202019.pdf>

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 Classes

PVR has canceled all live trainings through July 1. We are uncertain at this point of classes beyond that and while we will attempt to reschedule some, it is uncertain at this point if that will be a viable option. We will continue to work towards future trainings in person or via webinar.

Advanced Listers & Assessors

- July 1 VT Technical College, Judd Hall, 124 Admin Dr, Randolph Center

Reappraisal Process

- July 13 Okemo Mountain Resort, 77 Okemo Ridge Road, Ludlow

Land Schedule

- July 14 Okemo Mountain Resort, 77 Okemo Ridge Road, Ludlow

IAAO 100 Workshop: Understanding Real Property Appraisal

- August 18-19 VT Technical College, Langevin Hall, 593 Furnace St, Randolph Center

Registration is available at

<https://tax.vermont.gov/municipal-officials/certification-education-programs/online-registration>

NEMRC

Webinar	June 1	Things to consider when tax rates are not ready
Webinar	June 2	Freezing your MSOL CAMA Databases
Webinar	June 2	Making a New Entity

Registration is available at <https://www.nemrc.com/support/webinars/>

Videos from the March and April 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 reimbursal 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

<https://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

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>

Please be aware that the processing of recent VPA applications has been suspended and Certificates of Designation will be issued when feasible.

Grant Funding/ Reimbursement for Travel

If you are independently taking courses related to assessment, 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 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. 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>

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/GB-1143.pdf>

Lister Task List

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

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://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](#)

<https://www.sec.state.vt.us/archives-records/certifications-fees/uniform-fee-schedule.aspx>

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>

Parcel Mapping Online Resources

[Vermont Parcel Program Overview](#)

[Vermont Parcel Viewer](#)

[Vermont Land Survey Library](#)

[Digital Parcel Mapping Guidelines and Contract Guidance](#)