**INFORMATION FOR MAY**

**HS-122 Homestead Declaration**
Weekly Downloads—Remember that May 15 is the target date to send any non-filers back to the state for review.

**State Buildings**
Keep an eye out for state building values from the Secretary of State’s Office for Payment-In-Lieu-Of-Taxes (PILOT) payments.

**State Land**
Keep an eye out for state land values from Property Valuation and Review for PILOT payments.

**A Note from Brad Jackson**
This week PVR mailed to towns an inventory of state-owned buildings within that town as of April 1, 2017. The Letter was addressed to Assessor/Listers/Supervisor. This inventory will be used to calculate the fiscal year 2019 General PILOT. Town officials should review this list of properties. If you find any errors or omissions in the inventory, please contact Brad Jackson at 802-828-6834 or email at brad.jackson@vermont.gov. Towns must contact PVR by July 31, 2018, in order for any changes to the inventory to be considered.

The General (Building) PILOT payment will be made on or about Oct. 31, 2018.

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**IMPORTANT DATES**

<table>
<thead>
<tr>
<th>April 1</th>
<th>Grand List Valuation date is April 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weekly</td>
<td>Check Homestead Downloads</td>
</tr>
<tr>
<td></td>
<td>Check Current Use Exchange</td>
</tr>
<tr>
<td>May 1</td>
<td>Veterans Filing Deadline to VOV</td>
</tr>
</tbody>
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**WHO’S THE NEW DA?**

**Barbara Schlesinger**
Barb currently lives in Pownal and plans on moving to the Barre/ Montpelier area soon. Her hometown is East Hartford, Conn., and she moved to Vermont in the 1980s. She holds a BS in Environmental Studies from Southern Vermont College. Barb previously was a lister in the Town of Pownal. She enjoys cooking, perennial gardening, and listening to college radio stations.

**Here is a list of her towns:**

<table>
<thead>
<tr>
<th>Barre City</th>
<th>Chelsea</th>
<th>Hardwick</th>
<th>Northfield</th>
<th>Waitsfield</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barre Town</td>
<td>Craftsbury</td>
<td>Hyde Park</td>
<td>Orange</td>
<td>Warren</td>
</tr>
<tr>
<td>Belvidere</td>
<td>Duxbury</td>
<td>Johnson</td>
<td>Plainfield</td>
<td>Washington</td>
</tr>
<tr>
<td>Berlin</td>
<td>East Montpelier</td>
<td>Marshfield</td>
<td>Randolph</td>
<td>Waterbury</td>
</tr>
<tr>
<td>Braintree</td>
<td>Eden</td>
<td>Middlesex</td>
<td>Roxbury</td>
<td>Waterville</td>
</tr>
<tr>
<td>Brookfield</td>
<td>Elmore</td>
<td>Montpelier</td>
<td>Royaltown</td>
<td>Williamstown</td>
</tr>
<tr>
<td>Cabot</td>
<td>Fayston</td>
<td>Moretown</td>
<td>Stowe</td>
<td>Wolcott</td>
</tr>
<tr>
<td>Calais</td>
<td>Granville</td>
<td>Morristown</td>
<td>Tunbridge</td>
<td>Woodbury</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>Worcester</td>
</tr>
</tbody>
</table>
Covenant Restricted Housing
https://legislature.vermont.gov/statutes/section/27/005/00610
Do you have any? Check the list in the * spreadsheet attached. Read the deed! Do the research!
According to statute, these properties are to be assessed at 60-70% of fair market value, so they would be afforded a 30-40% reduction in value. This is not an exemption but a straight reduction in the total value.

Subsidized Housing
https://legislature.vermont.gov/statutes/section/32/121/03481
If you have any in your town, the property owner would bring in a qualification letter from VHFA. This letter entitles them to an exemption of up to 10% from the education tax.
In addition to the exemption, the statute says that they you are to value them by using an audited Income/Expense report and the recommended spreadsheet from the Department of Taxes. Your district advisor will be happy to help you.
When would you do/redo the values?
- At time of reappraisal
- If there are material changes to the property
- If the property is new
- Through grievance
- Requested by property owner


Utilities
Electric Utility forms will be sent via email to each town shortly. This should include the following:
- Electric Utility Inventory of Plant
- Cable Inventory of Plant
- Telephone company Inventory of Plant
Remember to update your values and if under 100% CLA apply the current ratio to them. Remember if the CLA is over 100% enter at the 100% value.

Equalization Study
Validation of Sales for Equalization in myVTax. Please ask your town clerk to enter the “Real Value” from the “As Billed Grand List” on the PTTR. They have been missing in some towns and/or using the “Grand List Value” instead of the “Real Value.”
If you are a reappraisal town, 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 sale. You must submit all your sales so that the state can pull those sales to download into NEMRC.


Veterans
The first email has been sent from Vermont Office of Veterans Affairs. The second and final spreadsheet will be sent shortly. Remember to review and verify your veterans from both lists. Don’t forget to look on the other tabs for ones that have been discontinued or added. If any veterans are on the list and the town has not voted to add an additional exemption amount (up to $30,000 additional), the veteran is still entitled to receive the statutory amount of $10,000. You must enter that amount under “Veteran Exemption” in NEMRC. (see attached spreadsheet and watch for updates).

Questions? Contact:
Edward Burkart
Veteran Services Coordinator, Vermont Office of Veterans Affairs
Phone: 802 828-1211 / 802 828-3379
Email: ed.burkart@vermont.gov
What happens after I send the LV-314 to the property owner?

You submitted your LV-314 (Land Use Change Tax appraised value notice) to the state, sent a copy of the LV-314 to the property owner also with the letter of explanation (link at the bottom of the form) . . . and wait! Although not in statute, it is recommended you send the notice with certificate of mailing. The property owner has 14 days (not counting the date mailed) to grieve (appeal) the appraised value to the listers.

If they do not appeal within the 14 days, you are done and off you go. If they do grieve (appeal) then this appeal follows the same rules as a regular grievance to the listers and then on to the BCA and state or court. If they grieve, please email your Current Use person and let them know that person is grieving so they can stop the clock and wait until the appeal is completed before sending them a bill. Who wants to get a bill on a value that is not set yet! Current Use will reset the request for value and resend it to the town.

See our online resources

Online resources for municipal officials
Listing of district advisors and assigned districts
Lister Handbook
Lister Task List
Calendar
Documents and Forms