

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for May

Upcoming dates

May 1: PVR furnishes copies of inventory forms filed by public utilities [32 VSA 4452](#). Listers use this information to determine utility listed values.

On or about May 1: PVR provides assessed values of state buildings and lands, as defined in [32 VSA 3701](#) to each municipality to which a payment-in-lieu-of-taxes (PILOT) is due. Municipalities have 30 days in which to appeal values.

[PILOT Payments](#)

Early May: Updated list of eligible Veterans to towns from the Vermont Office of Veterans Affairs
[Disabled Veterans Property Tax Exemption](#)

Director Listening Sessions Update – Integrated Property Tax Management System

During April, Director Jill Remick along with the District Advisors, held eleven regional Listening Sessions; over 200 town officials were able to attend, listen and participate in our Q&A. Thank You!

Please continue to read up on the project and to send us your comments:

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

District Advisors

Nancy Merrill has moved to the permanent position of District Advisor. PVR's team now has nine District Advisors to better help Vermont's municipal listers and assessors with their duties.

[About District Advisors](#)

Date Change – Tips & Tricks

Because of scheduling conflicts, the Tips & Tricks for Office Organization class originally scheduled for Tuesday, June 25 at the Lake Morey Resort has been changed to Wednesday, June 26.

Lister Training Evaluations

If you have had the opportunity to participate in any of our Lister trainings, please take a few minutes to log on to the following link to evaluate the course you have taken if you have yet to do so. Your input is invaluable to the DA's as they refine and coordinate the curriculum for future trainings.

The evaluation format has changed from last year. Select the Course from the drop down, then proceed with your evaluation. Thank you!

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

News You Can Use

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

| | 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 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 | |

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 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 VSA 4111](#) and [32 VSA 3756](#).

Extensions may be granted pursuant to [32 VSA 4342](#). If such extensions are granted, the letter from the director of PVR granting the extension must be lodged in the grand list book.

[Grand List Lodging Instructions](#)
[Lister Calendar & Task List](#)

Grand List Terms

Abstract of individual lists (aka 'the abstract') – This is the grand list that is lodged by the board of listers with the town clerk on the day the notices of change of appraisal are mailed (June 4 for towns with populations < 5,000 and June 24 for towns with populations > 5,000) . It's sometimes called the preliminary grand list. [32 VSA 4111](#), [32 VSA 4341](#)

Grand List – this is the book that is lodged with the town clerk after all grievances have been heard and decided. Applicable dates are July 25 < 5,000, August 14 > 5,000 [32 VSA 4151](#), [32 VSA 4341](#)

Abstract of the Grand List (aka **Form 411**) – This is the summary of the grand list that has been filed with the town clerk and is required to be sent electronically to the Division of Property Valuation and Review by August 14. [32 VSA 5404](#)

With the above, the most important thing is to be sure that the public can follow your actions on assessment from the lodging of the abstract on the day notices of change of appraisal are mailed to the signing of the certificate that is attached to the grand list book at the close of grievance. At that time, the responsibility for changes to the grand list book shifts to the town clerk. The book is in her/ his hands from that point forward and any further lister adjustments will be made through the Errors and Omissions process with the approval of the Select Board.

Equalization and Reappraisal Disbursement

The FY19 Equalization and Reappraisal payments have been issued; all towns should be in receipt of by this Wednesday/ Thursday (May 1, 2). These payments are made annually to each municipality for Equalization (payment for their work in helping PVR collect data for the annual Equalization Study) and Reappraisal (payment for costs related to reappraisals and to maintaining their Grand List).

The payment has been issued through the State of Vermont Treasurer's Office VISION Portal. Treasurers and clerks may access the Vendor Portal to view the payment advice online at:

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

If you have questions that cannot be answered via the portal, please feel free to contact us at (802) 828-5860 ext 3.

[32 VSA 4041a\(a\) Reappraisal](#)

[32 VSA 5405\(f\) Equalization](#)

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. This includes:

- Effective Tax Appeals Workshops
Tuesday, May 7 Holiday Inn, Rutland
- **Onsite training for towns undergoing reappraisals**
Contact Abby Friedman at 800-649-7915, ext. 1926, or afriedman@vlct.org to schedule a training.

[VLCT Training & Events](#)

Homestead Downloads

Beginning in mid-May, 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](#)

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. This file includes the newly enrolled parcels in your municipality, the enrolled parcels that experienced a change in previous year, and the enrolled parcels that experienced no change. It does not include any pending changes to the parcels. Application information for all parcels is available in your land records and in the Electronic Current Use (eCuse) system.

It is important towns download these files, begin their review process and keep the exchange moving. If you have questions, please reach out to your District Advisor.

[Current Use and Process Fact Sheet](#)

eCuse

Completed applications for your upcoming 2019 grand list are available for clerk recording/ lister viewing in eCuse. These applications will support your knowing what changes are in the pipeline which helps facilitate quicker file exchanges, reaching 100% certification earlier and a smoother process for all.

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 VSA 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/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, see the [VPACP handbook](#)

Upcoming Education Opportunities

PVR

May

Current Use Training -- FULL

Date & Time: Thursday May 2 9:00 a.m. – 4:30 p.m.
 • Killington Grand Resort, NorthStar Ballroom, 4763 Killington Road, Killington

Grievance & Appeals, Best Practice -- FULL

Date & Time: Wednesday May 15 9:00 a.m. – 4:30 p.m.
 • Rutland Holiday Inn, 476 Holiday Drive, Rutland

Data Collection *(Please note full attendance for all four days is mandatory for certification)*

Date & Time: Wednesday & Thursday May 22 -23 9:00 a.m. – 4:30 p.m.
 Wednesday & Thursday May 29 -30 9:00 a.m. – 4:30 p.m.
 • Hilton Burlington Lake Champlain, 60 Battery Street, Burlington

June

Tips and Tricks for Office Organization

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](#)

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

| | | | |
|--------------------------|----------------|--------------------------|----------------|
| Barb Schlesinger | (802) 369-9081 | Nancy Merrill | (802) 522-0199 |
| Chris Landin | (802) 449-7006 | Nahoami Sainz | (802) 828-6867 |
| Christie Wright | (802) 855-3897 | Roger Kilbourn | (802) 233-4255 |
| Cy Bailey | (802) 233-3841 | Teri Gildersleeve | (802) 855-3917 |
| Deanna 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.

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

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.vlct.org/municipal-assistance/municipal-topics/property-tax-appeals>

Public Records

[VLCT Public Records Act FAQ](#)

[Uniform Fee Schedule - VT Secretary of State](#)