

NEWSLETTER

From Your District Advisor
Property Valuation & Review



November 2018

What's New for November

State Payments

The final State download for 2018 is scheduled for **November 1**. Changes in adjustments will require a new bill to be sent to the tax payer.

PILOT disbursements and Hold Harmless Payments

Hold Harmless payments and the PILOT disbursements, which are due out by October 31, are being released now. Details have been posted on the Tax Website and announced on MUNINET.

[Payment in Lieu of Taxes details](#)
[Hold Harmless details](#)

Homestead Declarations

Please continue downloading your homestead declarations on a regular schedule and send an adjusted bill to the property owner if need be.

Happenings with the DAs

Roger Kilbourn is back from leave and is resuming his District Advisor duties. Roger can be reached at (802) 233-4255 or Roger.Kilbourn@vermont.gov.

Christie Wright is now our PVR Field Director. She will continue to supervise the DAs, oversee the Equalization Study, review appeals, teach courses, present at state conferences, and much, much more!

Teri Gildersleeve will now serve as an Operations Chief. She will continue to do her District Advisor work, as well as her work with lister education documents, lister education grants management and much more!

Current Use

Purged Parcels

In most cases a purged parcel in your Current Use file is being replaced by a new owner with the same span (i.e. transfer ownership changes) and the exemption amount will automatically load to the new owner. On the rare occasions when a parcel has been withdrawn without an ownership change, the exemption could have stayed with the span even though the parcel is no longer enrolled in Current Use.

Please check your non-transferred purged parcels in your As-Billed Grand List to ensure these parcels tax bills are correct. If the parcel has been removed from the program, no program benefit should be being applied. In the instances when a removed parcel is receiving the benefit you will need to manually remove the exemption in your NEMRC and issue a revised bill to the property owner. Please call your District Advisor with any questions.

Reconciliation from your CU file to your As-Billed Grand List

- Run a 411 or grand list report. If you get the act 68 warning showing any discrepancy between #1 Parcel Maintenance and #9 State CU, go to www.nemrc.com/support/grandlist and find the Act 68 document for a visual; page 3 discusses Current Use.
- In the # 9 Module (Current Use) in your NEMRC program, run the 'All Parcels report'. The last page of the report will show the totals broken out by:
 - Total of all CU Exemptions
 - Total Purged Exemptions
 - Total Unpurged Exemptions = (total of all CU exemptions - total purged) = amount to be loaded into the grand list.
- 411 report – **the Current Use exemption row should always match Total unpurged exemptions**

eCuse

Just a reminder for both Listers and Town Clerks: eCuse should be checked on a regular basis – both by the listers for review of new applications and the status of where these applications stand in the process as well as by Town Clerks for those applications that have been approved and are awaiting recording. If you need help with your password, call the helpdesk (802) 828-6844.

myVTax is for properties that are being removed, both the valuation of the withdrawn land by the Listers and the recording of the lien release(s) if appropriate by the Town Clerks. eCuse = enrollment applications; myVTax = land withdrawn/ discontinued

[eCuse login](#)
[eCuse guide for town clerks and listers](#)
[online tools - eCuse & myVTax](#)

File Exchange

Current Use exchanges from your 2018 As Billed Grand List will continue until your town's files are 100% certified - remember it's a work in progress! Keep sending the file back and forth **on a regular schedule** until 100% certified from Current Use. Don't forget to complete Step #5 and load the values into your grand list. **Send an adjusted bill to the property owner if need be.** Once the file is 100% certified, you will only resend to Current Use when a change is made.

Program FYIs and Dates:

2019 Annual Certification for Agricultural Land and Farm Buildings are due November 1. These forms were mailed to the owner's address on file. The Form CU-313 is a pre-printed form with specific parcel information maintained by the Department. No generic form is available. If a taxpayer did not receive their form, they should call Current Use immediately for a replacement (802) 828-5860 x 2.

How to Certify

A landowner must complete, sign, and either postmark or hand deliver Form CU-313, by November 1.

Mail completed forms to:
Vermont Department of Taxes
Current Use Program
PO Box 1499
Montpelier, VT 05601-1499

Hand deliver completed forms to:
Vermont Department of Taxes
133 State St, 1st Floor
Montpelier VT

Current Use 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\(b\)](#).**

Remember to send a copy of the form (LV-314) to the taxpayer along with the Letter of Explanation (link in the LV-314 form). If the value is then appealed, let current use know immediately. The appeals process for land use change tax/ penalty is the same as all other grand list value appeals.

Please also be aware that these discontinuances may trigger the need to issue a revised tax bill.

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>
<http://tax.vermont.gov/content/letter-template-fair-market-value>

News You Can Use

Non-Taxable Exemption Coding -- Health, Recreation and Fitness

Beginning with the 2016 Grand List, the Health, Recreation and Fitness exemption was added to non-taxable exemptions. This exemption is located on the NEMRC list as number 23.

In summary this statute would cover a health, recreation and fitness facility if it qualifies as a public, pious, or charitable use **and** the three criteria are in place:

1. 501(c)3
2. Uses all income for exempt purpose, and
3. Promotes exercise and healthy lifestyles for community and serves citizens of all income levels.

32 V.S.A. § 3832. Public, pious, and charitable uses

- (7) Real and personal property of an organization when the property is used primarily for health or recreational purposes, unless the town or municipality in which the property is located so votes at any regular or special meeting duly warned therefor, and except for the following types of property;

(A) buildings and land owned and occupied by a health, recreation, and fitness organization which is:

- (i) exempt from taxation under 26 U.S.C. § 501(c)(3);
- (ii) used its income entirely for its exempt purpose; and
- (iii) promotes exercise and healthy lifestyles for the community and serve citizens of all income levels;

Any taxpayer wishing to claim this exemption should fill out the PVR-317 form (Public, pious and charitable questionnaire) and supply all necessary documents to the town listers and their attorney, who will make the initial determination of whether the property qualifies.

[Form PVR-317: Public, pious & charitable](#)
[32 VSA 3832](#)

Education Opportunities

2018 State sponsored courses have been completed – 2019 offerings will be available late winter. However, certain expenses related to training for municipal listers and assessors that is not PVR sponsored but is related to assessment **may** be reimbursed through the grant application process. 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

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|-----------------------------------|-----------------------|
| PVR GENERAL HELP LINE | (802) 828-5860 |
| IT HELP DESK | (802) 828-6844 |
| | |
| DISTRICT ADVISOR HELP LINE | (802) 828-6887 |

[District Advisors & Their Towns](#)

| | | | |
|--------------------------|----------------|--------------------------|----------------|
| 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 | | |

Online Resources

Appeal Process

<https://www.vlct.org/resource/bca-deadlines-tax-assessment-appeal-process>

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>

Documents & Forms

<http://tax.vermont.gov/tax-forms-and-publications/municipal-officials>

Lister Handbook

<http://tax.vermont.gov/sites/tax/files/documents/Lister%20Handbook%202017.pdf>

Lister Task List

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

myVTax and eCuse

<http://tax.vermont.gov/municipal-officials/online-tools>