

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for October

Town Fair is this week!

Vermont League of Cities & Towns (VLCT)

VLCT's Virtual Town Fair is being held September 28 – October 2 for 2020. There is still time to attend the Lister's session scheduled for Friday, October 2. The weeklong schedule targets different days for the different municipal officials/ offices; however, attendance for all sessions is open to all:

- **Friday** **Listers** Roundtable/ Racial Equity/ Online tools to Improve Tax Assessment (new GL Software & Statewide Parcel mapping) / Keeping your Community Informed & Engaged

Of special note is the Friday session being held from 1:00 - 2:00 pm, *Online Tools to Improve Tax Assessment and Collection*. This session will feature two current innovative projects: the new [Integrated Property Tax Management System](#) (Grand List management system) and the [statewide parcel mapping program](#) - both which will improve municipal property tax assessment and collection as well as other functionality relied on by the town and the public. The speakers, Pat Santoso of Axiomatic LLC and Tim Terway from the Vermont Center for Geographic Information (VCGI) will provide virtual demonstrations and describe how the systems will improve municipal functions. PVR's Director, Jill Remick, will serve as moderator.

Registration can be accessed at <https://www.vlct.org/event/town-fair>

Mandatory Form 427 Submission - IMPORTANT

Form 427s were due to PVR by 8/15/2020 (9/15/2020 for towns granted an extension) or as soon as possible after tax bills were printed. Towns are required to provide PVR with their municipal tax rates [32 VSA 5404\(b\)](#); this is accomplished each year by submitting Form 427.

Instructions for the Form 427 can be found here: <http://nemrc.com/support/grandList/427Instructions/>. Please contact your District Advisor if you have problems with interpreting the instructions.

Be aware this is not an optional exercise!

- Failure to provide PVR with your municipal tax rates will impact PVR’s ability to forecast the upcoming Hold Harmless payment budget. Any shortfall in funding will directly affect those towns that do not provide timely Form 427 data.
- PVR considers receipt of the Form 427 an integral part of Grand List reporting. Failure to submit the Form 427 could affect Education and Transportation funding for your town.

If you are one of the following towns, please provide your Form 427 without any further delay (exceptions highlighted in orange as they do not have Education Tax Rates as of 9/28/20):

Addison	Craftsbury	Irasburg	Readsboro	Underhill
Alburgh	Danville	Isle La Motte	Richford	Vernon
Andover	Derby	Jamaica	Rochester	Wardsboro
Athens	Duxbury	Jay	Roxbury	Warners Grant
Averill	East Haven	Landgrove	Rutland Town	Warren
Averys Gore	Eden	Lemington	Salisbury	Warren Gore
Baltimore	Enosburgh	Lewis	Sandgate	Washington
Barnard	Fair Haven	Lunenburg	Searsburg	Waterford
Barton	Fairfield	Lyndon	Shaftsbury ID	Waterville
Benson	Fayston	Maidstone	Shelburne	Wells River
Bethel	Ferdinand	Mendon	Sheldon	West Fairlee
Bloomfield	Ferrisburgh	Middlesex	Shoreham	West Haven
Bradford	Glastenbury	Morgan	South Burlington	West Windsor
Braintree	Glover	Newark	Springfield	Westford
Brighton	Granby	Newbury	St. Albans City	Westminster
Brookfield	Grand Isle	Newfane	St. Albans Town	Whitingham
Brookline	Granville	Newport City	St. George	Williamstown
Buels Gore	Greensboro	Newport Town	Starksboro	Williston
Cabot	Guilford	Northfield	Stockbridge	Wilmington
Cambridge	Halifax	Norwich	Stowe	Windham
Cavendish	Hancock	Orleans ID	Strafford	Windsor
Charlotte	Hardwick	Orwell	Sunderland	Winooski
Chester	Hartford	Peacham	Sutton	Wolcott
Concord	Highgate	Pittsfield	Swanton	Woodbury
Cornwall	Hinesburg	Plymouth	Tinmouth	
Coventry	Hubbardton	Randolph	Townshend	

Building PILOT Payment to Cities and Towns

The Building PILOT (Payment in Lieu of Taxes) payment will be issued on or about October 31, 2020. This FY21 payment will be based on the value of state-owned buildings in your municipality as of April 1, 2019. FY21 payment estimates were provided in July 2020. Please visit <https://tax.vermont.gov/municipal-officials/town-treasurer/estimate-payment-lieu-taxes> for more information.

Legislature Update

During their fall special session, the Vermont Legislature passed several technical corrections that impact education property tax administration and town offices. Two bills, [H. 954](#) and [H. 674](#), included provisions impacting Current Use and Grand List filing. Specifically, corrections include:

- a. 32 VSA § 4261 now allows errors and omissions "on or before" December 31.
- b. 32 VSA § 4342 removes the requirement that grand list extension requests be recorded by the town clerk.
- c. 32 VSA § 5405 (f) requires municipalities to deposit payments received for Grand List maintenance into a special fund that shall be used to support the preparation of the education property tax grand list.
- d. The Legislature directed the Department of Taxes to conduct a study on potentially having the Department collecting the statewide education property tax, rather than municipalities, due February 1.
- e. 32 VSA § 3752 (10) removes "of record" from the definition of owner for Current Use purposes, to align town and state determinations of ownership as of April 1.
- f. 32 VSA § 4465 codifies the per diem payment for hearing officers to \$150.
- g. 32 VSA. § 3752(8) allows more than one dwelling to share a two-acre housesite for the purposes of Current Use enrollment, effective January 1, 2021
- h. 32 VSA § 3755 (g) requires an applicant for Current Use to be in good standing with the Department of Taxes.

Recent Sales

PVR is aware of and is monitoring the COVID-19 effect on the post April 1 real estate market in Vermont, across our country and the world.

A proactive step listers and assessors can take is to investigate and qualify these sales by sending out sales verification letters to both buyer and seller now. Having this data will help you next year at sales study time. Please contact your District Advisor for SVL templates.

For towns that follow the recommended practice of /actively managing their grand list inventory, as recommended, keep notes on your sales, copies of the listings and pictures and inspect and/ or talk with the owners to verify your listing data – if there are substantial differences (finished space, additional baths, etc) update your records to reflect what is in place as of the April 1, 2021 assessment date.

As a reminder, the equalization study covers three years of sales and measures trends rather than anomalies – tempers a town's CLA.

As an FYI, the current Real Estate Stay Home - Stay Safe guidelines place quarantine restrictions on out of state buyers with the exception of those that have entered into a fully-signed and accepted Purchase and Sales contract for a specific property <https://accd.vermont.gov/content/stay-home-stay-safe-sector-specific-guidance#real-estate>.

Annual Agriculture Land and Buildings Certification

From the desk of Elizabeth Hunt. . .

I know that many of you are excellent sources of information for your residents so I wanted to let you know that on September 23, 2020, the Department of Taxes mailed out postcards (see below) to the owners of the 6900 parcels that are required to submit an Annual Agricultural Land and Buildings Certification to be eligible for enrollment in the Current Use Program for the 2021 tax year. A postcard was sent for each SPAN that needs to have a certification completed, so owners of multiple parcels will receive multiple postcards.

Due to a variety of factors, we are directing landowners to complete and submit the form using the online submittal system, eCuse. The postcard contains the SPAN and OID needed to start the certification in eCuse. If the landowner is unable to complete the form in eCuse, the landowner should contact the Current Use Program.

* * IMPORTANT: Required Filing for Current Use Enrollment * *

Annual Agricultural Land & Buildings Certification for 2021 Tax Year

This postcard is your official notice of the requirement to file your annual Agriculture Land and Buildings Certification to continue their enrollment in the Current Use Program (per 32 V.S.A. §3755). This action must be taken by **November 1, 2020**. Failure to do so may result in your agricultural land and buildings being withdrawn from the program.

What do you need to do?

Create an account at <https://secure.vermont.gov/TAX/ecuse/>. Use the online process to complete and submit your certification using your Owner ID (OID): xxxxx yy and SPAN XX-XX-XXXXX. If you are unable to submit the form online, you should contact the Current Use Program at (802) 828-5860 or tax.currentuse@vermont.gov for further instructions.

You must submit a certification for each SPAN that has active agricultural land or buildings enrolled. You will receive an email acknowledging your submittal.

Information on the annual certification and eCuse how-to tips on eCuse can be found here: <https://tax.vermont.gov/property-owners/current-use>.

VLCT Municipal Calendar

Due to legislature adjusting some dates due to Covid-19 issues, VLCT is posting their Municipal Calendar online at [VLCT Municipal Calendar https://www.vlct.org/resources/vermont-municipal-calendar-2020-2021](https://www.vlct.org/resources/vermont-municipal-calendar-2020-2021). Available are printable, by month reference to important statutory dates that you would normally find in their yearly calendar poster.

Town email updates

Please send any email contact information you wish to have updated to both [Nancy Anderson](#) (PVR) and [Cathie Powers](#) (listserv). Thanks!

News You Can Use

Vermont Property Assessor (VPA) Certification Course Reminders

Vermont Property Assessor Certification Program

For towns currently reappraising we would recommend that the contractor and the town come back to the table to discuss this issue. The town and contractor should reach mutual agreement about how the remaining inspections will occur. This may include approaching property owners for interior inspections (none of the current executive order language forbid it) assuming social distancing protocols (masks, handwashing, no touch, limited numbers, contact tracing etc.) are followed as outlined in the Sector Guidance.

We are all doing all we can to navigate our way through this, and thankfully Vermont has done what appears to be an exceptional job at keeping COVID cases to a minimum. Part of that success lies in our pragmatic, shared responsibility to follow the guidance from the Administration and Department of Health. We would encourage you all to continue to review the guidance from the Administration and we will certainly let you know if our recommendations change in any direction.

NEMRC Updates

Keeping your NEMRC modules up to date is critical. When logging into your main NEMRC screen, good practice is to look to the right side of the menu to see if the NEMRC Live Update is green – if so, that indicates a new version is available. Click on the tab and update. **Having the latest version is crucial before any exchange**, either downloading or uploading, between the tax department and you and your system.

[NEMRC Live Update Instructions](#)

Homestead Downloads / Errors & Omission

Please continue downloading your Declarations into your 2020 As Billed Grand List paying attention to business/rental percentages as well as business use of outbuildings. Allocation changes in the homestead or housesite value are to be noticed (a Change of Appraisal to be sent to the taxpayer with grievance date and time). And, while homestead declaration changes after your Grand list is lodged are not considered cause for SelectBoard Errors and Omissions [32 VSA 4111\(g\)](#), they do need to be certified and attached to the lodged GL. A link to form PVR-4261, used for Errors and Omissions for housesite classifications, is provided below.

[Form HS-122 Download Instructions Fact Sheet](#)
<http://www.nemrc.com/support/grandList/>

[PVR-4261 - Homestead / Housesite Classification Change](#)
[PVR-4261-E - Errors & Omissions Certificate](#)

Both E&O forms should be attached to the official vault copy of the grand list.

Homestead Filing Penalties

Did you know that municipalities are the governing body that has the option to charge or waive late file homestead penalties? Towns that charge penalties also may abate these penalties if the basis is “hardship”. VLCT provides abatement guidance at [VLCT Abatement of Homestead Penalty](#)

What are the penalties for filing late or not filing at all?

When a claim is filed after April 15 ([July 15 for 2020](#)) the municipality retains \$15 for the cost of issuing a new bill. 32 VSA 5410(c); 6066(d). If additional tax is due to the municipality as a result of correcting the tax classification, that amount may include a penalty 32 VSA 5410(i). Finally, under 32 VSA 5410(g)

when notified by the Department that a property owner failed to declare a homestead or declared a nonhomestead property as a homestead, the municipality may impose a penalty as follows:

- If a declared property is not a homestead and the homestead rate is higher than the nonhomestead rate, the penalty may be set at a rate up to 3% of the education tax on the property.
- If a declared property is not a homestead and the homestead rate is lower than the nonhomestead rate, the penalty may be set at a rate up to 8% of the education tax on the property.
- If a homestead is not declared and the homestead rate is lower than the nonhomestead rate, the penalty may be set at a rate up to 3% of the education tax on the property.
- If a homestead is not declared and the homestead rate is higher than the nonhomestead rate, the penalty may be set at a rate up to 8% of the education tax on the property

Abatement

VLCT provides a toolkit on their website for Board of Abatement meetings, available at <https://www.vlct.org/tax-abatement-toolkit-vlctnews>. VLCT notes that while the Board of Abatement only has the authority to grant abatement if it finds that the taxpayer falls within the statutory criteria of [24 VSA 1535\(a\)](#), legislation enacted [Act 102](#) in response to COVID-19. The Act gives temporary authority to legislative bodies to establish a grace period for, to reduce or to completely waive any penalty, interest or fees that would otherwise be imposed on taxpayers for the late payment of the municipal or statewide education property tax. This authority remains during the Governor Scott's declared State of Emergency or until January 1, 2021, whichever ends sooner.

The Vermont Secretary of State also provides a guidebook on the abatement process located at <https://sos.vermont.gov/media/41beq3e3/about-abatement-2014.pdf>

Covid-19 Information for Daily Operations

- VT Department of Health <https://www.healthvermont.gov/response/coronavirus-covid-19>
- Agency of Commerce & Community Development (scroll to 'municipalities')
<https://accd.vermont.gov/covid-19/business/stay-home-stay-safe-sector-specific-guidance>

Current Use

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

All Parcels Certified

Please continue with your current use exchanges in your 2020 As Billed grand list until all parcels are in-sync, certified, and loaded to this grand list. **It is important with each exchange to load your values, send a notice to any parcels with value or allocation changes and issue a revised tax bill if need be.** When all parcels have been approved for the year, you will receive notice that your current use file is 100% certified. Any changes to your file after it is 100% certified will require the file be sent back to current use for recertification.

eCuse

Town Clerks, please take a moment to log into your eCuse accounts; many Current Use applications have recently been approved by PVR and are awaiting recording. After these applications are recorded and submitted, Current Use will be able to complete and certify these parcels. When recorded, an invoice is automatically generated for your recording fees, and payment will be noticed via your Vision account.

Refresher instructions are available at <https://tax.vermont.gov/sites/tax/files/documents/GB-1188.pdf>
Login link <https://secure.vermont.gov/TAX/ecuse/home>

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.

Detailed myVTax instructions for listers may be found at
https://tax.vermont.gov/sites/tax/files/documents/myVTaxGuide_LV314NavigationforListers.pdf

Lien Release recording instructions for town clerks may be found at
https://tax.vermont.gov/sites/tax/files/documents/VTaxGuide_HowtoRecordLandUseChangeLienRelease.pdf

Education

State Sponsored Training

For a full list of training offered *at no charge* to current Vermont municipal assessment officials please visit <https://tax.vermont.gov/municipal-officials/certification-education-programs/state-sponsored>

Grant Funding/ Reimbursement for Travel

PVR classes continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. However, please be aware the VALA registration fees for these IAAO courses is not reimbursable through the PVR grant. Grant money is available for **pre-approved** mileage and lodging expenses (distances apply). A fillable pdf, 2020/2021 grant application can be found at <https://tax.vermont.gov/sites/tax/files/documents/Grant%20Agreement.pdf>

Additionally, if municipal listers and assessors are independently taking non-PVR sponsored, assessment related courses, including those taken online, these course fees **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to assessment trainings (including mileage above 50 miles one way and lodging for multiple day classes). 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
CURRENT USE

(802) 828-5860 / OPTION 3
(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 Resource Links

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>

Exempt properties

<https://tax.vermont.gov/business-and-corp/nonprofits/property-tax>

<https://tax.vermont.gov/content/form-pvr-317>

Forms & publications

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

Insurance value reporting

<https://tax.vermont.gov/sites/tax/files/documents/FS-1061.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

Municipal Resources

<https://sos.vermont.gov/municipal-division/laws-resources/>

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://sos.vermont.gov/media/wjwkmnd2/tax_appeal_handbook_2007.pdf

<https://www.vlct.org/municipal-assistance/municipal-topics/property-tax-appeals>

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>

Public Records

[VLCT Public Records Act FAQ](#)

<https://sos.vermont.gov/municipal-division/public-records/>