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](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)](https://www.vermont.gov/dos/laws/5404b); this is accomplished each year by submitting Form 427.

Instructions for the Form 427 can be found here: [http://nemrc.com/support/grandList/427Instructions/](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  Vernon
Alburgh  Danville  Isle La Motte  Richford  Wardsboro  Warren
Andover  Derby  Jamaica  Rochester  Warmers Grant  Warren
Athens  Duxbury  Jay  Roxbury  Rutland Town  Warren
Averill  East Haven  Landgrove  Salisbury  Warren Gore
Avery's Gore  Eden  Lemington  Sandgate  Washington  Waterville
Baltimore  Enosburgh  Lewis  Searsburg  Waterford  Wells River
Barnard  Fair Haven  Lunenburg  Shaftsbury ID  Sheldon  West Fairlee
Barton  Fairfield  Lyndon  Shelburne  Shoreham  West Haven
Benson  Fayston  Maidstone  Sheldon  South Burlington  West Windsor
Bethel  Ferdinand  Mendon  St. Albans City  Westminster  Whitingham
Bloomfield  Ferrisburgh  Middlesex  St. Albans Town  St. George  Williamstown
Bradford  Glastenbury  Morgan  Starksboro  Williston  Wilmington
Braintree  Glover  Newark  Stowe  Windham  Winnoski
Brighton  Granby  Newbury  Strafford  Windsor  Wolcott
Brookfield  Grand Isle  Newfane  Sunderland  Woodbury
Brookline  Granville  Newport City  Sutton  Wolfeboro
Buel's Gore  Greensboro  Newport Town  Swanton  Woodstock
Cabot  Guilford  Northfield  Ticonderoga  Woodstock
Cambridge  Halifax  Norwich  Townshend  Willowdale
Cavendish  Hancock  Orleans ID  T nonsense  Woodstock
Charlotte  Hardwick  Orwell  Sunderland  Woodstock
Chester  Hartford  Peacook  Sutton  Woodstock
Concord  Highgate  Pittsfield  Swanton  Woodstock
Cornwall  Hinesburg  Plymouth  Ticonderoga  Woodstock
Coventry  Hubbardton  Randolph  Townshend  Woodstock
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](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. 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
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. For an overview of the program you may visit https://tax.vermont.gov/municipal-officials/certification-and-education-programs-about. Additional details on the program and how to apply may be found in the VPACP Handbook located at https://tax.vermont.gov/sites/tax/files/documents/GB-1100.pdf

**PVR**

- State Sponsored Statutes & Rules in Property Assessment*
  
  Presented by former PVR Director Jim Knapp, Esq.

Four sessions  
October 13 / October 15 / October 20 / October 22  
10:00 – 11:30 each day

This course is a requirement for Vermont Property Assessor Certification Level III; all four sessions must be attended. To register, please visit https://tax.vermont.gov/municipal-officials/education

**Vermont Assessors & Listers Association (VALA)**

**IAAO Zoom Offerings**

- IAAO 101  
  Fundamentals of Real Property Appraisal Course*  
  October 5 – 9, 2020; 8am – 5pm

- IAAO 112  
  Income Approach to Valuation II Course*  
  October 26 – 30, 2020; 8am – 5pm

- IAAO 158  
  Highest & Best Use Workshop  
  November 5 – 6, 2020; 8am – 5pm

IAAO courses and workshops are hosted by VALA each fall to provide the necessary course work for the Vermont Property Assessor Certification Program*. Class outlines as well as registration may be found at https://valavt.org/education/training/

**Coronavirus Relief Funds**

The deadline for the Local Government Expense Reimbursement (LGER) has been extended to October 15, 2020. Act 137, Sections 7 - 10 appropriates $13 million to Vermont units of local government to reimburse eligible COVID-19 expenses. An extensive list of Frequently Asked Questions has been posted and will continue to be updated through the grant cycle. Please review this list carefully as you fill out the application, as it is likely you may see your questions answered:

FAQs on Local Government Expense Reimbursement can be found here.

For more information, please visit https://tax.vermont.gov/coronavirus/municipal-grants.

**Interior Inspections - PVR’s Recommendation**

Our recommendation continues to be “that interior inspections do not occur”. This is not a requirement, nor is it an explicit part of the Governor’s Sector Specific Guidance, which currently reads "Appraisers should use drive by appraisals as an alternative to entering a home if possible." In accordance, we continue to keep our District Advisors home and out of town offices unless absolutely necessary in an effort to reduce their and town official’s exposure to others. We will continue to revisit our recommendations as the situation warrants.
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

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](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)](https://www.vlct.org/tax-abatement-toolkit-vlctnews), legislation enacted [Act 102](https://www.vlct.org/tax-abatement-toolkit-vlctnews) 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](https://sos.vermont.gov/media/41beq3e3/about-abatement-2014.pdf)

Covid-19 Information for Daily Operations

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.

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.


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

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<thead>
<tr>
<th>PVR GENERAL HELP LINE</th>
<th>(802) 828-5860 / OPTION 3</th>
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<tbody>
<tr>
<td>CURRENT USE</td>
<td>(802) 828-5860 / OPTION 2</td>
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**District Advisors & Territories**

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<tr>
<th>Name</th>
<th>Phone</th>
<th>Email</th>
<th>Phone</th>
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</thead>
<tbody>
<tr>
<td>Barb Schlesinger</td>
<td>(802) 369-9081</td>
<td><a href="mailto:barbara.schlesinger@vermont.gov">barbara.schlesinger@vermont.gov</a></td>
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<tr>
<td>Christie Wright</td>
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<td><a href="mailto:christie.wright@vermont.gov">christie.wright@vermont.gov</a></td>
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<td>Cy Bailey</td>
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<tr>
<td>Roger Kilbourn</td>
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<tr>
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<tr>
<td>Theresa Gile</td>
<td>(802) 522-7425</td>
<td><a href="mailto:theresa.gile@vermont.gov">theresa.gile@vermont.gov</a></td>
<td></td>
</tr>
<tr>
<td>Nancy Anderson Edu/DA assist</td>
<td>(802) 279-9938</td>
<td><a href="mailto:nancy.anderson@vermont.gov">nancy.anderson@vermont.gov</a></td>
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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**


**Current Use Property - Assessing & Allocating**


**Exempt properties**

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

**Forms & publications**

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

**Insurance value reporting**

https://tax.vermont.gov/search/node/CR-001

**Lister Handbook**


**Lister Task List**


**Municipal Resources**

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

myVTax and eCuse
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.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/content/vermont-bill-backer-2020

Public Records
VLCT Public Records Act FAQ
https://sos.vermont.gov/municipal-division/public-records/