

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for September

Guide: BCA Appeals to the Director

The Tax Department has created an eight-page guide for municipal officials **focusing on appeals of the Board of Civil Authority (BCA) decision to the director of Property Valuation and Review (PVR)**. It includes statutory citations and steps to take in the event of an appeal that goes beyond the BCA to the Director. Find the document here: <https://tax.vermont.gov/municipal-officials/resources>
Find additional resources from Vermont League of Cities and Towns here <https://www.vlct.org/municipal-assistance/municipal-topics/property-tax-appeals>.

PVR Hearing Officers Needed Statewide

Love to travel, make your own schedule, and put your skills to use while serving the people of Vermont? The Vermont Department of Taxes, Division of Property Valuation and Review, is seeking seasoned listers and assessors to employ their experience and knowledge as acting hearing officers of Board of Civil Authority appeals to the Director. Attention to detail, analytical writing skills, and the ability to meet deadlines is required. The average case load is 25 per year (more or less, depending on you), and compensation includes a \$120 hearing per diem, \$25 per hour, lunch and mileage compensation, and reimbursement for all duty expenses. For more information, please contact Jill Remick, Director, at 802-828-6639 or jill.remick@vermont.gov.

We say goodbye . . .

We say goodbye to both Felicia Martineau, current use property tax specialist, and Chris Landin, PVR district advisor, who are moving on to new chapters in their lives. Felicia has retired and Chris has enrolled fulltime in graduate school.

PVR is Hiring!

PVR is currently recruiting for two open positions - a District Advisor position, home-based, and an administrative Property Tax Specialist I, based in our Montpelier office. To find out more and to apply, visit <https://careers.vermont.gov/>. For questions about these positions, please contact Christie Wright Christie.Wright@Vermont.gov or Jill Remick Jill.Remick@Vermont.gov.

Equalization Study

As you are all aware, sales validations are now processed through myVTax. The process is completed by the listers and is a vital part of the equalization process that is used to calculate the common level of appraisal (CLA), coefficient of dispersion (COD) and equalized education grand lists (EEGL) for tax rate purposes and education funding.

Sales have been and continue to be available to you in myVTax. Please finalize your review of these sales and schedule a visit from your District Advisor for an overall 411 review and to answer any questions you may have. DAs will have a few checklists to review with you, which include a review of coding for exempt properties, utilities, etc. to make your results more accurate.

Our hope is to complete the sales validation process sooner this year to make ourselves more available to towns in the late fall. **If you have not completed your sales validations in your myVTax, please do so at your earliest convenience;** instructions are provided at: [myVTax Sales Validation Guide](#)

The accuracy of the equalization study helps us to ensure that the CLA, COD, EEGL & Education Liability and Reappraisal Order Status are correct. **Your assistance in this process is crucial and important!**

[Introduction to Vermont's Equalization Study](#)

[NEMRC Reappraisal Sales Study Instructions](#)

Please contact your District Advisor if you need any assistance.

VALA Annual Conference

Date: Friday September 20

- Franklin Center at the Howe, 1 Scale Avenue, Rutland

[VALA Annual Conference](#)

News You Can Use

Errors and Omissions

If you discover an error or omission in the listing of property after it has become the grand list (the book has been turned over to the town clerk) the approval of the Selectboard is needed to make a correction. Such errors or omissions of individual property listings may be corrected on or before December 31. Correction due to the filing or rescission of a homestead declaration does not require Selectboard approval.

32 VSA 4261 Correcting omission from grand list

When real or personal estate is omitted from the grand list by mistake, or an obvious error is found, the listers, with the approval of the Selectboard, before December 31, may supply such omissions or correct such errors and make a certificate thereon of the fact; provided, however, the listers may make a correction resulting from the filing or rescission of a homestead declaration without approval of the Selectboard. (Amended 2005, No. 38, § 14, eff. June 2, 2005.)

[Listers' Error & Omissions Certificate](#)

[PVR-4261 - Homestead Classification Change Only](#)

Homestead Filing Penalties

Towns are the governing body that have the option to charge or waive late file homestead penalties.

[32 VSA 5410](#) If a taxpayer files after April 15, a municipality may assess one of the following penalties:

- Up to a 3% penalty if the nonhomestead (formerly "nonresidential") rate is higher than the homestead education property rate,
- Up to 8% if the nonhomestead rate is lower than the homestead education property tax rate.

If the property owner fails to file their declaration by the October 15 filing deadline, their property will be classified as nonhomestead. They must then pay the higher of the two rates, a penalty, and any additional property tax and interest due.

Homestead Downloads

Please continue downloading your Declarations into your 2019 As Billed Grand List on a regular basis, 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 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](#)

BCA Appeal Resources

Vermont League of Cities and Towns has compiled a centralized resource center of information and guidelines related to appeals. The information provided is meant to provide support for listers, town clerks and BCA members - please feel free to share!

[VLCT Appeal Resources](#)
[VLCT Property Tax Appeals Info Sheet link site](#)
[VLCT 2019 Lister and BCA Deadlines](#)

Current Use

All Parcels Certified

Please continue your current use downloads and exchanges into your 2019 As Billed Grand List until all parcels are in sync and certified. When complete, you will be noticed your Current Use file is 100% Certified.

Current Use Application Deadlines

Due the weekend and Labor Day, the deadline for submitting Current Use Application to either add to an existing enrollment or for a new enrollment for the 2020 tax year will be Tuesday, September 3, 2019. Applications must be:

- hand delivered to the help desk window at 133 State St., Montpelier (doors open 7:45 to 4:30) or
- post-marked on or before 9/3/19 or
- submitted through eCuse prior by 11:59 pm on 9/3/19.

If only agricultural land and buildings are being enrolled, the maps and supporting material are also due on the same day. The application fee is now \$100 due to the July 2019 increase in recording fees charged by the municipalities.

Current Use application fees

As of July 1, 2019, the recording fees charged by municipalities have increased from \$10/page to \$15/page. For this reason, the total due when submitting a Current Use Application Form has increased from \$90 to \$100. The fee for the CU-302 Additional Owners Form has increased from \$10 to

\$15. Additionally, the recording fee for recording a current use lien release has increased from \$10 to \$15. The forms on the Department of Taxes website and the eCuse system have been updated to reflect these changes.

eCuse

Town clerks should 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. When alerted as to a LUCT (Land Use Change Tax/Penalty) in your myVTax, please log into your myVTax account as soon as possible 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 V.S.A. §3757\(b\)](#).

All withdrawal/ penalty values must be sent to the taxpayer with an opportunity to grieve. These grievances follow the normal grievance process – beginning with the listers.

[Land developed or withdrawn from the CU Program](#)

Education

Vermont Property Assessor Certification Program

The mission of the Vermont Property Assessor Certification Program (VPACP) 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.

For more information, please see the [VPACP handbook](#)

Fillable online application: [VT Property Appraiser Certification Program Application](#)

Upcoming Education Opportunities

PVR

September

Tips & Tricks for Office Organization

Date & Time: Wednesday September 18 8:30 a.m. – 4:30 p.m.

- Killington Grand Resort, Killington

[Education program online registration](#)

Please be sure to click ‘Submit’ after you have made your choice(s)

VALA

Workshop 171 – IAAO Standards of Professional Practice & Ethics

Date: Friday September 6

- Middlebury Regional Emergency Medical Services Building, 55 Collins Drive, Middlebury

Course 300 – Fundamentals of Mass Appraisals

Date: Monday – Friday September 30 – October 4

- Hartford Town Office, 171 Bridge Street, White River Junction

Workshop 452 – Fundamentals of Assessment Ratio Studies

Date: Wednesday – Friday October 23 -25

- Hampton Inn & Suites, 4519 Main Street, Manchester Center

[VALA Registration](#)

No Shows and Not Registered (*Property Valuation & Review*)

Please note: It is critical that you register prior to arriving to a class to ensure we have a seat and materials for you, and we will not be exceeding capacity at the venue. Also, if you have registered and find you cannot attend you must alert us by sending an email. We reserve the right to turn away anyone who arrives for the class without registering and may begin charging \$25 per person for no-show registrants.

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
Christie Wright	(802) 855-3897	Nahoami Shannon	(802) 828-6867
Cy Bailey	(802) 233-3841	Roger Kilbourn	(802) 233-4255
Deanna Robitaille	(802) 323-3411	Teri Gildersleeve	(802) 855-3917

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](#)

Property Tax Bills

<https://tax.vermont.gov/content/vermont-bill-backer-2019>

<https://tax.vermont.gov/property-owners/property-tax-bill>

<https://tax.vermont.gov/research-and-reports/tax-rates-and-charts/education-tax-rates/faqs>