

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for September

Lister Education

Vermont Assessors & Listers Association (VALA)

IAAO Zoom Offerings

- IAAO 155 Depreciation Analysis Workshop* September 24 – 25, 2020; 8am – 5pm
- 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/>

PVR

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

Four sessions, 90 minute each October 13 / October 15 / October 20 / October 22
10:00 – 11:30 each session

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 Property Assessor Certification Program

Now would be the perfect time to investigate or review requirements for the Vermont Property Assessor Certification program and register for the upcoming IAAO classes you may need. Details may be found in the VPACP Handbook located at <https://tax.vermont.gov/sites/tax/files/documents/GB-1100.pdf>

VALA Annual Conference

This year VALA will be conducting their Annual Conference virtually via Zoom on Friday, September 18th. Scheduled topics include:

- *Appraisal of Utility Property* – guest speaker George Sansoucy
- *New Grand List Software Presentation* – PVR & Axiomatic
- *Preparing to Issue an RFP for a Town-wide Reappraisal* – Roundtable
- *Preparing Listers to Defend Town Appraisals at Tax Appeal* – Roundtable
- *Brown Bag Lunch Series*

For details and the Conference Agenda, please visit <https://valavt.org/education/conferences/>
Registration is available at <https://valavt.org/news-updates/vala-2020-annual-conference/>

Vermont League of Cities & Towns (VLCT)

Town Fair

VLCT's Virtual Town Fair will be held September 28 – October 2 for 2020. The week's schedule targets different days for different municipal officials/ offices; however, attendance for all sessions is open to all:

- Monday Town Clerks Computer security/ Land Records/ VT Women Leading Government
- Tuesday Select Boards Covid-19 Response/ Defund the Police/ Finance Roundtable
- Wednesday KEYNOTE ADDRESS Building Local Resilience/ VLCT-VERB-PACIF Annual Meetings
- Thursday HR/Managers/Administrators Adapting to Change/ Economic Recovery & Stability/ Roundtable(s)
- Friday Listers Roundtable/ Racial Equity/ Online tools to Improve Tax Assessment (new GL Software & Statewide Parcel mapping) / Keeping your Community Informed & Engaged

The full Agenda for this virtual conference is available at <https://www.vlct.org/sites/default/files/Town%20Fair%20Agenda.Descriptions.pdf> Registration includes all events and can be accessed at <https://www.vlct.org/event/town-fair>

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.

Survey Status Update

The Vermont Department of Taxes is working to improve our data presentation. You are some of our most important customers for this data and we want to find out more about which datasets you use, and how frequently you use them. We are asking that let us know how we can do even better by answering a few simple questions.

Please be aware the previous issue with the link has been resolved. This survey should only take you 5 – 10 minutes to complete and your responses are completely anonymous. You can submit or edit your responses until the survey is closed on September 14, 2020. Follow the link to get started <https://www.surveymonkey.com/r/vdtsurvey>

We really appreciate your input! As always, feel to contact us with any questions or feedback.

News You Can Use

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>

Appeal Resources

Vermont League of Cities and Towns provides a wealth of guidance and a centralized resource center of information and guidelines related to appeals. The Secretary of State provides an Appeal Handbook as well as guidelines pertaining to Open Meeting Law and covid-19. The information provided at both these sites provides helpful support and guidance for listers, town clerks and BCA members.

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

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

<https://www.vlct.org/municipal-assistance/municipal-topics/remote-public-meeting-toolkit>

Board of Civil Authority

In-person Hearing and Inspection Requirements

Governor Scott has signed into effect [Act 106 \(H.948\)](#) which outlines requirements for Board of Civil Authority Hearings during a declared State of Emergency under 20 VSA chapter 1 due to COVID-19. The Act puts forth that the BCA shall not be required to physically inspect any property that is subject of an appeal. PVR's recommendation concurs that a BCA inspection is not required during this time. Vermont's

State of Emergency has currently been extended to September 15. For information and updates on the Governor's State of Emergency visit [https://governor.vermont.gov/covid19response#State of Emergency](https://governor.vermont.gov/covid19response#State%20of%20Emergency)
<https://sos.vermont.gov/secretary-s-desk/commentary/updated-covid-19-impacts-and-considerations-for-open-meeting-law/>

Appeals of the BCA Decision

To the Director

A comprehensive guide for appeals to the Director as well as statutory procedure regarding County Superior Court filing is available at <https://tax.vermont.gov/sites/tax/files/documents/Appealed-BCA-Decisions.pdf>

Who can appeal the BCA decision?

Both the property owner and the town selectboard have the right to appeal the BCA decision.

How long does the Director approved value have to stay?

The Department of Taxes state hearing officer's decision stays for three years unless a reappraisal is done within the 3-year timeframe **or** there is a **major** change to the property.

How do we process a value change from a property appeal to the State Hearing Officer or Court decision?

A copy of the decision goes in the listers' file. A copy is also attached to the back of the appeal year's GL. Change your GL value for the current year and going forward. The decision will stand for the appeal year and the following two years UNLESS you do a reappraisal. If they make improvements, you can add the improvements, but it would be wise to leave the other aspects of the valuation in line with the court or hearing officer's decision. Accounting: Assuming the value was lowered by the decision, calculate the amount of overpayment (plus interest if applicable) and then issue that as a credit against the next tax bill.

Coronavirus Relief Funds

The Vermont Legislature passed [Act 137](#) of 2020 to distribute Coronavirus Relief Funds to various entities in Vermont. Sections 7 - 10 appropriate \$13 million to Vermont units of local government to reimburse eligible COVID-19 expenses, and \$2 million to assist municipalities in digitizing land records for online public access. The Agency of Administration, including the Vermont Department of Taxes, will be responsible for distributing the funds. Please familiarize yourself with the opportunities and guidelines on our webpage: <https://tax.vermont.gov/coronavirus/municipal-grants>.

Recently an extensive list of Frequently Asked Questions was 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 Digitization of Land Records can be found [here](#).

FAQs on Local Government Expense Reimbursement can be found [here](#).

Units of local government can contact their [Regional Planning Commissions](#) for free assistance to identify and document eligible COVID-19 expenses.

Deadlines:

The deadline for Digitization of Land Records Applications is ~~Tuesday, September 1, 2020~~. CLOSED

The deadline for Local Government Expense Reimbursement is **Friday, September 4, 2020**.

Covenant Restricted Housing

Recently a revised spreadsheet listing of covenant restricted housing as of April 1, 2020 was distributed via LISTSERV. The Housing and Conservation Committee has recently discovered the March 2020 list was incomplete and has been revised. Please take the time to review the ones in your town- listed by county in the bottom tabs of the spreadsheet. **Please check to see that you have accounted for all of these in your town and call your district advisor if you need assistance.**

The properties on the spreadsheet have resale restrictions that you should find in their deed, which limit the amount the property owner can retain when they sell the property. The legislature determined several years ago that due to these restrictions, these properties should be valued at 60-70% of fair market value. In other words, they are entitled to a reduction in value of 30-40%. This is deducted from the total assessment. There is a section on the NEMRC screen to record the percentage of the reduction, but you must also physically lower the value in your CAMA system.

Covenant restricted housing is different from Subsidized/Qualified Housing and the assessment process is different. Do not confuse the two. <https://legislature.vermont.gov/statutes/section/32/121/03481>

Equalization Study

All of the past year sales are available in your myVTax account. For those of you who have already completed the sales that were in your working queue, please log into your myVTax account and double check all sales have been validated – often there may be one or two late arriving sales for validation. Please finalize review of these sales at your earliest convenience and schedule a time with your District Advisor for an overall 411 review and to answer any questions you may have. The DAs will have a few checklists to review with you, including reviewing the coding of exempt properties, utilities, etc. to make your results more accurate. The accuracy of the equalization study helps us to ensure that the CLA, COD, EEGL & Education Liability and Reappraisal Order Status are correct. For towns that have not completed their sales validation please do so by September 15.

If you have completed your sales validation, Thank You! We appreciate your assistance with this process!

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

Reappraisal Towns

Towns that have completed a reappraisal for the 2020 grand list will have three years of sales to validate in myVTax. The new reappraisal values will be available in the Grand List information column. Prior listed values at time of sale will need to be edited to reflect this new reappraisal value. If you completed a full reappraisal, we would expect all listed values to have changed. If you completed a partial reappraisal you should indicate those parcels that were reappraised and change only those listed values to reappraised values.

Please contact your District Advisor with questions or if you need assistance.

Education Property Tax Rates

Please visit <https://tax.vermont.gov/research-and-reports/tax-rates-and-charts/education-tax-rates> for town tax rate tables and resources for the current, 2020-2021, property tax year (FY21). Tax rates are available for towns that have:

- Passed their school budget and submitted it to the Agency of Education **and**
- Completed their reappraisal (if reappraising in 2020)

Please note: The Education Tax rates for additional towns will be made available at the above site when the Education Property tax rates are set. Please contact Casey.OHara@Vermont.gov with additional questions.

Additional information on how Education tax rates are set may also be found at <https://tax.vermont.gov/property-owners/understanding-property-taxes/education-tax-rates/faqs>

Property Tax Bills

For a printable explanation of the property tax bill, please visit <https://tax.vermont.gov/property-owners/property-tax-bill>

For the 2020 Bill Backer, please visit <https://tax.vermont.gov/content/vermont-bill-backer-2020>

Errors & Omissions

For Errors & Omissions (E&O) that involve a value change, therefore Selectboard approval <https://tax.vermont.gov/sites/tax/files/documents/PVR-4261-E.pdf>

Errors and Omissions (E&O) due to the filing or rescission of a Homestead Declaration – no Selectboard approval is needed <https://tax.vermont.gov/sites/tax/files/documents/PVR-4261.pdf>

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

Homestead Downloads

Homestead downloads continue to be available weekly; downloads may trigger a need to issue a revised tax bill depending on your billing schedule. Changes after the post grievance lodging of your grand list should be listed on the E&O form (see above) designed specifically for Homestead Declarations. <https://tax.vermont.gov/sites/tax/files/documents/HS-122.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. If there are any changes to your file after it is certified require the file to 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. Once Fair Market Values are submitted to CU, we will modify the current use enrollment for the applicable year (this may not always be the current year) and the current use file will be sent to you for updates.

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

Vermont Property Assessor Certification Program

Now might be a good time for you to investigate or review requirements for the Vermont Property Assessor Certification program and register for the upcoming IAAO classes you may need. Details may be found in the VPACP Handbook located at <https://tax.vermont.gov/sites/tax/files/documents/GB-1100.pdf>

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> Please be aware VALA registration fees for these IAAO courses are not reimbursable through the PVR grant.

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 (802) 828-5860 / OPTION 3
CURRENT USE (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 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>

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/>