

# Grand List Lodging: Instructions for Listers

JUNE 2023

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*Municipalities must maintain, update, and print lists and reports of many types of parcels to prepare the grand list. The reports described in the following instructions should be reviewed and checked thoroughly before proceeding. If errors exist, please make corrections, and rerun the report.*

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**Be sure all the reports are correct and complete before printing your grand list. In addition to, or instead of, running all reports, you should consider running comparison reports to check for differences from last year to this year and confirm any differences.**

## **Steps for Preparing the Grand List**

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### **Print a List of Inactive Parcels**

1. Go to R. Reports on the main menu.
2. Select L. Inactive.
3. Click Print.
4. Review for accuracy.

Are any parcels labeled “Inactive” that should be “Active”? Once you are sure this report is accurate, it may be placed at the back of your grand list as an addendum to the grand list or just keep it for your records. Since this list will continue from year to year, you could save time by making a note as to why it is inactive in the description field (example: combined parcel with 00601).

### **Print a Non-Taxable List**

1. Go to R. Reports on the main menu.
2. Select 2. Non-Tax Parcels.
3. Select Report Detail.
4. Click Print.
5. Review for accuracy.

This list should only include parcels that are non-taxable by law (backed by statutes). Are any parcels labeled “Non-Taxable” that should be labeled “Taxable?” Once you are sure this report is accurate, it may be placed at the back of your grand list as an addendum. This list should now include an accurate statutory reference as well as value source (Assessment/Insured Value). Correct any inaccuracies before proceeding.

### **Print a State-Owned Property List**

1. Go to R. Reports on the main menu.
2. Select 3. State Land Parcels.
3. Click Report Detail.
4. Click Print.
5. Review for accuracy.

This list should include only parcels that are owned by the State of Vermont. Are any parcels labeled “State-owned” that should not be? Correct any inaccuracies before proceeding. For clarity you may want to correct the name to be consistent (example: State of Vermont; or Vermont, State of), then add the department on the second line.

## Review Utility Properties

Review all Utility properties in your city/town. Be sure you have looked at the Inventory of Plant and applied your current Common Level of Appraisal (CLA) to the value before entering. The only reason you will not update your value is if you have an appeal decision or are completing a reappraisal.

Review Subsidized and Covenant Restricted Housing (please note the difference).

## Subsidized/Qualified Housing

1. Make sure you have valued the property using the income and expense spreadsheet - this only needs to be recalculated when there is a major change or reappraisal.
2. Make sure you have applied a special exemption in the grand list if they have filed a VHFA certificate indicating the percentage (up to 10%) based on number of units used for qualified housing.
3. Choose **R. Reports** from NEMRC main menu and then **J. Special Exemptions**. Review this list for accuracy and completeness.

## Covenant Restricted Housing

1. Make sure you have applied a percentage of 30-40% off their value directly in your CAMA system. Then make sure this percentage is recorded in your grand list information.
2. Choose **R. Reports** from NEMRC main menu and then **R. Covenant Restricted**. Review this list for accuracy and completeness.

## VTPIE Current Use Import to NEMRC

1. Complete Current Use allocation review in VTPIE. See instructions on how to complete Current Use.
2. Select Download to Billing from VTPIE Current Use main screen.
3. In working NEMRC grand List, Select 9. Current Use Maintenance.
4. Select 1. Get Current Use from VTPIE.
5. Select 2. Current Use Reports, print the summary report.
6. Select 3. Load to Grand List.

This process is moving the exemption calculated in VTPIE onto the correct parcel in NEMRC for tax billing.

## Reconciling Current Use Exemption between VTPIE and NEMRC

1. In the VTPIE Current Use module, click on Reports, select Current Use Export. This will generate an Excel spreadsheet.

2. Compare the total exemption from the VTPIE Current Use Export report to the summary report printed in NEMRC.
3. In NEMRC run a 411. Make sure the Current Use exemption on the 411 matches both the VTPIE and NEMRC reports.

## Print All Current Use Allocation Notices

1. From your VTPIE home screen, select Grand List Management.
2. Select Change of Appraisal Notices & Grievance.
3. Select the blue Add button.
4. Select Current Use Allocation - All. (Select **All** if you wish to send a notice to all taxpayers that are enrolled in current use. If you only wish to send notices to those that changed select **Current Use Allocation**.)
5. In Description box, add a brief notation, e.g., First Run.
6. Please review the Response Text box and update the text with local information and grievance dates.
7. Select green Save button.
8. Select drop down and click View Notices. Review accuracy of content, grievance dates, etc.
9. Select Reports in the upper right corner. Print All Notices and Certificate of Mailing by selecting the small arrow to the left of the notice type that you created. You may also use this drop down arrow to edit the notice if needed once it has been created.
10. Allocation notices are a two page notice; you will want to print double sided if possible.

## Print a Veterans Exemption List

1. Go to R. Reports on the main menu.
2. Select C. Veterans Exemptions.
3. Click Print.
4. Review for accuracy.

Did all the veterans file their forms with the Vermont Office of Veterans Affairs (VOVA) and appear on the electronic list from VOVA? If not, you should determine why and remove the exemption if they no longer qualify. Place this report at the back of your grand list as an addendum. Contact PVR or VOVA if you did not receive the list via email from VOVA. Check to see that all exempt amounts are correct and consistent. Are there any negative numbers in the grand list column? If yes, make sure your exemption is not larger than the total assessment. Once you are sure this report is accurate, it may be placed at the back of your grand list as an addendum.

## Review the Transfer Report

Review your transfer report in NEMRC for the past year to make sure that all transfers have been entered to reflect April 1 ownership.

1. Go to R. Reports on main menu
2. Select 9. Transfers Report
3. Choose dates for for prior year 4/1 to this year 4/1.
4. Review for accuracy in your grand list.

## Re-index Your Files

Go to X. Index Data Files on the main menu. Review Index data files twice to be sure it indexed everything. This puts everything you did in order again.

## Print Three Types of Grievance Reports: 1) Real Value, 2) Homestead Changes, and 3) Housesite Changes

1. Go to R. Reports on the main menu
2. Select 7. Grievance Processes
3. Click Grievance Tab at the top of the page
4. Under Action, click Initial Notice of Change
5. Under Format, click Report
6. Under Grievance Type, select Real/Equipment  
Note: When you run the homestead report, you will select Homestead here and when you run the housesite report, you will select Housesite here.
7. Under Include Remarks, click Yes

Each of these three reports will print as a separate report, although some of the same parcels will be in more than one report. Save the reports for your annual record-keeping and for grievance day. Review these reports with your file for expected changes. Do you have them all? Are they accurate?

The report provides you with a list of all properties flagged to receive notice. Review this with your file or list of changes and make corrections. Add comments in parcel maintenance if it is missing on the report. This comment will print on the Change of Appraisal Notice.

**Reminder - Be sure all reports look correct and complete before you print your grand list.**

## Print a 411

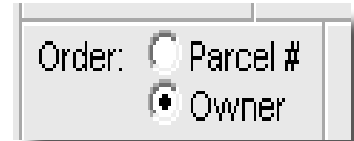
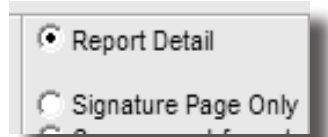
1. Go to R. Reports on the main menu.
2. Select 4. Form 411. This form will be signed and become part of your grand list. Review for accuracy. Make sure the property count looks correct, exemptions are there, and estimated value is reasonable. Compare with a reconciliation if you have one. Be sure the answers are correct regarding taxability of personal

property in your town. Review exemption information on this and the nontaxable list.

3. When you are prompted to send Form 411 to the State, do not send it until your grand list is final and/or it is close to August 15.

## Print Your Certificate of Mailing

1. Go to **R. Reports** on the main menu
2. Click **7. Grievance Processes**
3. Click Grievance Tab
4. Under Action, click Initial Notice of Change
5. Under Format, click Certificate of Mailing



6. Take this Certificate of Mailing to your postmaster to be sure they will accept this format. Compare this list with your Change of Appraisal Report and Notices to make sure all addresses are on this list.

## Print Your Abstract Grand List

1. Go to R. Reports on the main menu
2. Click 1. Grand List
3. Click Report Detail for the type of report and Owner for name order

This is to be lodged with your town clerk by June 4 or June 25, depending on town population (unless you filed and received an extension). You may want to print one working copy for your office to mark changes in red to review next year.

## Print Your Signature Pages to Use for Lodging of the Grand List

1. Go to R. Reports on the main menu
2. Click 1. Grand List
3. Find and print Signatures Page Only in the middle of the page. Sign all pages (with one exception) and attach to your grand list. Exception: Certificate of No Appeals Pending will become part of your grand list but will not be signed until the following February (if there are no appeals pending) and become part of your grand list.

## Signature Pages

Document	Instructions
<b>Certificate of Grand List</b>	This becomes part of your abstract grand list document.
<b>Notice to Taxpayers</b>	Post in five public places, one of which must be the town clerk's office. One copy of this becomes part of your abstract grand list document.
<b>Town/City Clerk's Certificate</b>	This becomes part of your abstract grand list document.

Document	Instructions
Lister's Oath	This becomes part of your (final) grand list document.
Certificate: No Appeal or Suit Pending	This becomes part of your (final) grand list document and remains unsigned until at least the first Tuesday of February of the following year.
Record of Lister Notices Posted	This form is part of the Abstract Grand List.

## Copy and Prepare to Post the Notice to Taxpayers

This notice should be posted in five public places—the town office, plus four other public locations within or outside your town.

## Lodge Grand List with Town Clerk

The town clerk signs Certificate in the signature pages, acknowledging receipt of grand list on or before June 4 or June 25 depending on town population (unless you filed and received an extension). Clerk also signs the 411 in the grand list. Nothing is filed with PVR until August 15. The abstract grand list and signature pages go in the vault and stay there indefinitely.

## To Do Before Printing Your Change of Appraisal Notices

Check your notice to be sure that all the necessary data for the current year is in the notice and is correct.

1. Go to R. Reports on the main menu
2. Click 7. Grievance Processes
3. Click the Grievance Tab at the top of the page
4. Under Action, click Initial Notice of Change
5. Under Format, click Notice
6. Click Edit Notice. Then click through the sections to edit the document. Be sure to change the date of the notice on Section 1, date of grievances, times of grievances, and listers if they have changed. These are all on Sections 2 and 3

Print an individual notice to check the overall wording and look at the notice before you print all of them.

1. Go to R. Reports on the main menu
2. Click 7. Grievance Processes
3. Click the Grievance Tab at the top of the page
4. Under Action, click Initial Notice of Change
5. Under Format, click Notice
6. Click the General Tab at the top of the page
7. Click Individual in the right-hand corner of the General Tab
8. Find a property that you know has a grievance flag on it (by entering name or parcel ID in the parcel selection area) and select Preview or Print.



9. Check for accuracy and make corrections. Then go back in, choose All instead of Individual, then print.

## Print Your Change of Appraisal Notices

Print all notices and check for accuracy on both previous and new values. Be sure all addresses are on the Certificate of Mailing and that notices are in the correct order with the certificate for the postmaster to check.

## Notice of Assessment: Personal Property Inventory Filed

Prepare this only if your town taxes business personal property machinery and equipment or inventory. This is sent with the change of appraisal notices and can now be produced using the NEMRC program. If you tax personal property in your town, you can record values and flag for notices of change of assessment in a similar fashion as you do with real property.

## Prepare for Mailing

Check each piece and keep them in order consistent with your Certificate of Mailing. Use labels or window envelopes to ease the process.

## Post Notices and Mail All Notices

Post and mail notices the same day that you lodge your abstract grand list. It should be done on or before June 4 or June 24 depending on the population of your town. Begin Grievance Hearings no less than 14 days after mailing notices.

## Grievance Process

Grievance is a right by Vermont statute. To help property owners understand the process better, direct them to [view the booklet A Handbook on Property Tax Assessment Appeals<sup>1</sup>](#)

This booklet has information that is also helpful for listers, Boards of Civil Authority (BCA), and town clerks.

- Listers must represent and defend their values at listers grievances and BCA hearings. [32 V.S.A. § 4221<sup>2</sup>](#). Listers may also be designated by the selectboard as a town representative to defend values at the Superior Court, Supreme Court, and State Board of Appraisers. [See 32 V.S.A. § 4461<sup>3</sup>](#).
- Any taxpayer can grieve their assessment in any year. The only exception is when a value has been set by the State Board or Court Order for three years and there have been no major changes to the property or a town-wide reappraisal since.
- Any value change requires a change of appraisal individual notice. Public notice is also required every year to allow any other taxpayers to grieve. [See 32 V.S.A. §4341 and 32 V.S.A. § 4111<sup>4</sup>](#).
- If taxpayers come in throughout the year requesting a grievance you can:
  - Schedule a visit to see if a change is warranted before grievance. If you change the value before grievance day, the property owner will receive a change of appraisal notice and still have full grievance rights.
  - As a courtesy, flag the parcel to notify the taxpayer of grievance dates and times. Note in the comment field that the grievance notice is sent per property owner's request.

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1 <https://sos.vermont.gov/municipal-division/a-to-z-resource-index-search/property-taxes/>

2 <https://legislature.vermont.gov/statutes/section/32/129/04221>

3 <https://legislature.vermont.gov/statutes/section/32/131/04461>

4 <https://legislature.vermont.gov/statutes/section/32/129/04341>

- Listers should be in the office on a regular basis between the time notices are mailed and grievance hearings start. This time is important to answer taxpayer questions and schedule grievance appointments.
- Schedule appointments for hearings. A time limit of 15-20 minutes is suggested. Allow the taxpayer to do the talking. Listen, take notes, ask questions, and answer questions pertinent to the appeal.

### What Not to Do

- Argue with the taxpayer
- Make or suggest any action that may be taken

### What to Do: Result of Grievance Notices

- Schedule grievance times
- Ask for something in writing
- Allow taxpayers to present their cases
- Limit the time frame (approx. 15 minutes)
- Answer reasonable questions from the taxpayer
- Listen and take notes
- Remain open-minded
- Advise the taxpayer of how and when they will be notified
- Schedule a site visit if necessary and if time allows

Be mindful of the fact that grievance is an individual process. Have an open mind concerning the fair market value of that property as of April 1 of the appeal year. This may or may not be equal to your assessed value.

### To do: Result of Grievance Notices

[Follow instructions on the NEMRC website<sup>5</sup>](#) or the summary below. Follow these instructions in the exact order set forth:

1. Go into each parcel that grieved in NEMRC parcel maintenance.
2. Click the Change Appraisal/Contract tab.
3. Click the button that is appropriate for your decision: No Result, Denied, or Approved. Enter your comments in the comment field below.
4. Do not remove the original flags.

Next, if you have a MicroSolve linked to NEMRC, do the following:

1. Go to the main menu and choose Annual Rollover.
2. Click Perform on result of grievance approval only (DO NOT CLICK ANY ADDITIONAL ROLL-OVER OPTIONS) and then Perform now. This will copy your current value to the previous field on those properties you want to change.

<sup>5</sup> <http://www.nemrc.com/>

3. Click OK.
4. Go into MicroSolve and make the changes to value as appropriate and run a new cost sheet. New values will automatically go to NEMRC when you run cost.
5. Go to R. Reports on the main menu.
6. Click 7. Grievance Processes.
7. Click the Grievance tab at the top.
8. Under Action, click Result of Grievance.
9. Under Format, click Notice.
10. Under Include Remarks, click YES and print results.
11. Check each notice for accuracy.

## **Print a Certificate of Mailing for the Results of Grievance**

1. Go to R. Reports at the main menu.
2. Click 7. Grievance Processes.
3. Click the Grievance tab.
4. Under Action, click Result of Grievance.
5. Under Format, click Certificate of Mailing and print your results.

## **Prepare for Mailing**

Check each and keep them in order consistent with your Certificate of Mailing. Use labels or window envelopes to ease the process. Mail notices within seven days of hearing the last grievance.

## **File Your Grand List with PVR**

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You may choose to print a new grand list or add addenda to the original abstract grand list to serve as your amended final grand list. Both the abstract with the attachments and the reprinted final grand list should be kept by the town clerk in the vault.

File your final grand list electronically with Property Valuation and Review by August 15. This process will send both the electronic 411 and electronic grand list:

1. Go to R. Reports on the main page.
2. Click 4. 411.
3. Click Print or Preview.
4. Click File via Internet.

You should receive a message letting you know it was successful. If you do not receive this message or receive another message, please contact your district advisor or NEMRC for assistance.

## Annual Rollover Process

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### Create a New “As Billed” Grand List Entity

Before you proceed creating a new entity, check what is the next available entity number. Click 6 on the main menu at Make New Entity. When prompted to create a backup, choose Yes. Indicate that this is going to be a Lodged, Billed, or Reappraisal entity. Most times you will be doing this to produce tax bills, so choose Billed Entity. Make sure the town name is in the name of Entity.

Be certain of the entity number of this grand list before you do this, as well as how you want the name of the entity to read.

This new entity will be a duplicate copy of the grand list you have just completed and will typically show up at the bottom of all your entities. You will now complete any further work for this year in the “As Billed” (bottom) entity (any errors and omissions and continued downloads for current Use or homestead declarations). Any new work relating to the upcoming year you will complete in the top (typically #1) “Working” entity. Any time you create a new grand list entity, you should go into password maintenance on the old or “as billed” entity, create a new password for this entity, click Supervisor Level Access before saving the password, and delete the old password. This will help prevent an error of entering the wrong grand list when making any changes.

The process known as “Rollover” is part of this process, and your grievance flags, current use values, and homestead flags will be removed from your working grand list. You may now access the working entity (#1 on top) to make new changes (PTTRs/Values) that will affect the next year’s grand list.

If you are using the MicroSolve CAMA program, this would also be a good time to go into MicroSolve and make a backup as well as creating a freeze file for your CAMA data. You should call NEMRC if you need assistance with this process.

### Freezing Grand List

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You may choose to freeze the database by clicking on E. Create Grand List Copy on the main menu. This procedure will allow you to make up to 10 copies of your grand list at various times. These copies can be used when running reports. Make sure to name it so you know exactly what it is referring to. (Examples: “Abstract Lodging 2023” or “After Grievance 2023.”)

### Establish a Process

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Discuss with your CAMA vendor how uploads to VTPIE and any changes will work going forward, paying special attention to errors, omissions, and appeals.