

Form HS-122: How to Download and Report to the Vermont Department of Taxes

JULY 2023

A Guide for Municipalities

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Section 1: General Information for Taxpayers

Forms

Form HS-122, Section A: The Vermont Homestead Declaration

The homestead declaration filing is required each year for Vermont residents who own a home and reside in Vermont.

Form HS-122, Section B: The Property Tax Credit Claim

Taxpayers who are, or believe they may be, eligible for a property tax credit may file this claim each year.

How to Obtain Forms Online

You can find form HS-122 on the Vermont Department of Taxes website¹ or by visiting myVTax².

On the myVTax homepage, go to the **RETURNS** section, select **FILE A RETURN**, then select **HOMESTEAD DECLARATION** and follow the instructions. There will be an option to file only the Homestead Declaration or to proceed to file for a Property Tax Credit.

Section 2: Information for Town Listers and Assessors

Downloading the Homestead Declarations

The Division of Property Valuation and Review (PVR) will send you an email when the first file is ready. The first homestead download typically becomes available during the first half of February. A new file will be ready each Monday if your town has one available.

Directions to Check HS-122 Filing

This process should be completed weekly for each download. Please note it is possible to receive these files in the month of December, though most will be done by the end of October.

1. Go to the Vermont Property Information Exchange website (VTPIE)³ through your web browser. It is helpful to save the link to your favorites in order to access the site quickly. Call VTPIE support if you cannot remember your password or if you are locked out.

1 <https://tax.vermont.gov/all-forms>

2 https://myvtax.vermont.gov/_/

3 <https://vtpie.org/>

2. Do a CAMA/NEMRC upload (see directions or call your CAMA vendor if unclear). Reconcile values to make sure everything is matching as per instructions.

3. Click on Tax Programs from the Main Screen.



	Municipal Information Manage evaluation information and review.	Drafting
	Equalization Study Manage sales and run ratio studies.	No Studies Found Local Verification: (31 / 97) Sales State Verification: (6 / 97) Sales
	Support Request support from VT PVR and manage correspondence.	No Unresolved Items
	Property Review Manage property reviews and related information.	No Site Visits for 2023
	Tax Programs Manage Current Use, TIF, Exemptions & Homestead.	Homestead Declarations: (993 / 993) Current Use Local Verification: (49 / 49)
	Grand List Management Manage and update grand list data.	Latest Assessment Upload: Processed (5/9/2023)

4. Click on Homestead. This displays Total Homesteads Complete/Total Homesteads Received.

Homestead
Homestead declaration management and administration
Homestead Declarations:
(993 / 993)

Current Use
Manage Current Use Applications
Initial Review: (49 / 49)
Local Verification: (49 / 49)
State Certification: (47 / 49)

5. The list that populates is Incomplete Homesteads, which needs your review. New Homesteads arrive on a weekly basis, every Monday morning.

Declarations

Show Only Incomplete Reports Weekly Reports

<input type="checkbox"/>	SPAN	Valid...	Addr...	Appl...	Rece...	Ques...	Com...	Bus ...	Rent...	Bus/...
<input type="checkbox"/>	216-070-...	true			2023	1/1	No	0.00	0.00	N
<input type="checkbox"/>	216-070-...	true			2023	1/1	No	0.00	0.00	N
<input type="checkbox"/>	216-070-...	true			2023	1/1	No	0.00	0.00	N
<input type="checkbox"/>	216-070-...	true			2023	1/1	No	0.00	0.00	N
<input type="checkbox"/>	216-070-...	true			2023	1/1	No	0.00	0.00	N
<input type="checkbox"/>	216-070-...	true			2023	1/1	No	0.00	0.00	N
<input type="checkbox"/>	216-070-...	true			2023	1/1	No	0.00	50.00	N
<input type="checkbox"/>	216-070-...	true			2023	0/0	No	0.00	0.00	N
<input type="checkbox"/>	216-070-...	true			2023	1/1	No	0.00	0.00	N
<input type="checkbox"/>	216-070-...	true			2023	0/0	No	0.00	0.00	N
<input type="checkbox"/>	216-070-...	true			2023	0/0	No	0.00	0.00	N
<input type="checkbox"/>	216-070-...	true			2023	0/0	No	0.00	0.00	N
<input type="checkbox"/>	216-070-...	true			2023	0/0	No	0.00	0.00	N
<input type="checkbox"/>	216-070-...	true			2023	0/0	No	0.00	0.00	N

Reset Reports Weekly Reports

- All Records (PDF)
- All Records (Excel)
- Incomplete Records (PDF)
- Incomplete Records (Excel)
- Non-Filers (Excel)
- Business Use of Dwelling - All (PDF)
- Rental Use of Dwelling - All (PDF)
- Outbuilding Use - All (PDF)
- Business/Rental Comparison - Complete (PDF)
- Business/Rental Comparison - Incomplete (PDF)
- Current Use Enrollments - Complete (PDF)
- Current Use Enrollments - Incomplete (PDF)
- No Value/Multi-Town - Complete (PDF)
- No Value/Multi-Town - Incomplete (PDF)
- Owner Name Mismatches (PDF)
- SPAN Mismatches (PDF)

6. Run/view reports as follows (you may choose to view on screen view and sort in Excel or print the PDF).

7. Process these reports and make changes as needed.

- **All Records (PDF):** Use or run when you want a list of all filings with all data on the filing. You could also choose weekly reports for this. This report is similar to the “**Successfully Downloaded**” report you had in the past. This lists all properties for which an HS-122 was received and a match was found to the SPAN. Review this to see if all that filed are residents based on what you know. File back as **NR** if not a resident. If names do not match, check to see if this is an incorrect SPAN. If the SPAN is incorrect, file back as **SP—incorrect SPAN**, and put the correct SPAN for that taxpayer in the comment line. For more information see “Directions to report errors back to the Tax Department.”
- **All Records (Excel):** This is the same as above in Excel format.
- **Incomplete Records:** This report, in Excel format, shows the records you have left to process. You can also see this on your main homestead screen as a list in VTPIE.
- **Non-Filers (Excel):** This report shows you, in Excel format, those taxpayers that filed a homestead declaration last year but have yet to file this year. This will allow you to provide information back to the Tax Department as to those taxpayers that have not filed, where you think they should have. (This process for reporting back will be determined soon in VTPIE and provided after July 1).
- **Business/Rental Comparison - Complete (PDF):** Use this report to see all filings for business, rental or business use of outbuildings that you have completed the homestead for. This report should reflect those that you have addressed as indicated below and for which you have then clicked the complete button in VTPIE.
- **Business/Rental Comparison – Incomplete (PDF):** Use this report to see properties where the taxpayer filed business or rental last year and this year the business or rental percentage is different, or business use of outbuilding filing is different. You can also sort by these columns on the main homestead screen in VTPIE. If the percentage is different, you should go to your CAMA and change the business or rental percentage to reflect the new filing amount (make sure to rerun cost). You should then upload CAMA again to VTPIE when you have made all these changes, making sure to flag these parcels for grievance as changes to homestead or housesite are grievable items. If you believe the filing is in error, you can file back to the Tax Department (see filing back to Tax Department below). Once you have addressed these, go back to your main homestead screen and click complete on these files. They will then show up in the business/rental comparison complete. See steps below for each.

Business Use

- Review each business percentage that is different and, if you agree, apply that percentage to the main building value, and subtract that dollar amount from the homestead and housesite. This dollar amount will then become **Nonhomestead**, and it will be taxed correctly. If you are using MicroSolve, there is a field labeled **%business/rental on section/Pg 2**. Tab to enter the percent of business/rental and rerun cost so that the value is automatically deducted from the housesite and homestead. Remember, this refers to percent (%) use within the main dwelling. If the percentage is really high or really low, you may want to call the taxpayer as they may have misunderstood. However, this is not a requirement.
- If you create a new homestead or housesite or change the values, you must notify the taxpayer and give the taxpayer the opportunity to file a grievance. Business use of 25% or less of the main dwelling does not need to be deducted from the housesite and homestead value these filings will not show on the reporting (only those over 25% will show). Rental use (any percentage—even under 25%) should be deducted from the housesite and homestead values.
- If you change or create new values, you should upload your CAMA/ again to VTPIE to make sure all values match.

- If you believe these percentages to be wrong, use the **NR (nonresident)** code and a short message to code these back to the Department of Taxes (lister response). The Department will follow up with the taxpayer. Since the taxpayer can file a grievance on this item, you should apply a percentage that you believe to be accurate and notify the taxpayer.

If you create a new homestead or housesite or change the values, you must notify the taxpayer and give the taxpayer the opportunity to file a grievance.

Rental Use

- **Rental Use of Property Report:** Review each rental percentage difference and, if you agree, apply that percentage to the main building value and subtract that dollar amount from the homestead and housesite. This dollar amount will then become **Nonhomestead**, and they will be taxed correctly.
- If you do not agree, you can assign the percent that you believe is accurate, notify the taxpayer, and then the taxpayer can file a grievance if they disagree. If the percentage is really high or really low, you may want to call the taxpayer, as they may have misunderstood the instructions, however, this is not a requirement.
- If you are using MicroSolve, there is a field labeled %business/rental on the section/pg2. Tab to enter the percent business/rental and rerun cost so that the value is automatically deducted from the housesite and homestead.
- Any time you create a new homestead or housesite or change the values you must notify the taxpayer and give them a chance to file a grievance. If you change or create new values, you should upload your CAMA/NEMRC again to VTPIE to make sure all values are matching.
- If you believe these rental use filings are incorrect, use the NR code and a send a short message to code these back to the Department of Taxes (Lister Response). The Department will follow up with the taxpayer. Since the taxpayer can file a grievance on this item, you should apply a percentage that you believe to be accurate and notify the taxpayer.

Rental Use—any percentage, even under 25%—should be deducted from the housesite and homestead values.

Business Use of Outbuildings List Report

- Determine which outbuilding(s) are being used for business and subtract the entire assessment (of that building) from the Homestead and Housesite. That dollar amount will become Nonhomestead. If you are using MicroSolve, click “No” for Homestead/Housesite for that outbuilding ID and rerun cost.
- Remember all enrolled farm buildings for the current use program are always business use/nonhomestead and should be labeled as such. Outbuildings are removed from homestead/housesite if any portion of that building is used for business.
- Make sure to always rerun cost when you make changes that affect homestead and housesite values. If you create a new homestead or housesite or change the values, you must notify the taxpayer and give the taxpayer a chance to file a grievance. If you change or create new values, you should upload your CAMA/NEMRC again to VTPIE to make sure all values match.
- If you believe these percentages are incorrect, use the **NR** code and a short message to code these back to the Department of Taxes (Lister Response). The Department will follow up with the taxpayer. Since the

taxpayer can file a grievance on this item, you should remove the outbuilding(s) that you believe to be accurate from the homestead and housesite and notify the taxpayer.

Once you have worked through each of these issues you can “complete” these homesteads on the main screen (see directions to “complete homesteads” below).

- **Current Use Enrollments – Complete (PDF)**: This report will show you those parcels that filed a homestead that you have already completed, and that are enrolled in current use.
- **Current Use Enrollments - Incomplete (PDF)**: This report will show you those parcels that have filed a homestead that you have not yet completed and that are enrolled in current use. You should then work to complete these homesteads before you proceed to current use. Each time you work on current use, you should check and complete these homesteads first so that your current use is as accurate as possible and matching the current homestead status.
- **No Value/Multi Town - Complete (PDF)**: This report will show you those parcels that filed a homestead that you have already completed, and that had no homestead value or filed that they had a homestead in multiple towns.
- **No Value/Multi Town – Incomplete (PDF)**: This report will show you parcels where there is a homestead filed but you do not have a homestead/housesite value in your grand list. This is why it is important to do your CAMA/NEMRC upload before you begin this process so that the most up-to-date information is reflected. This means that you do not show a homestead value on the property and the taxpayer has claimed this as homestead property. Check each of these:

No Value

1. Go into your CAMA system to calculate a homestead and housesite value for parcels on this list. If you create a new homestead or housesite or change the values, you must notify the taxpayer and give them a chance to file a grievance.
2. If you believe the homeowners are not Vermont residents or this is not their primary home, code this back to the Department of Taxes as **NR—Not a primary residence of a Vermont resident**. If you are unsure whether to add the homestead and housesite value to a property, go ahead and add the homestead and housesite value. The department will determine final eligibility. Note - to reduce the number of parcels on this list, you should add homestead and housesite values to any parcel that has a dwelling that could be used as a full-time residence regardless of current occupancy.
3. Upload CAMA/NEMRC, again, to VTPIE when you have made all necessary changes. You will also want to make sure to flag these parcels for grievance as changes to homestead or housesite are grievable items.
4. Once you have addressed these you should go back to your main homestead screen and click “Complete” on these files- they will no longer show on this report.

Multi-Town

1. The second portion of this report will show you parcels with homesteads in two or more towns. This may mean the housesite is in your town and you already have it reflected or it may mean they have land in your town that is adjacent to their homestead property in the other town and therefore that land should have a homestead value. You should go into your CAMA and create a homestead and housesite for these parcels after checking your maps to verify.

2. You should then upload CAMA/NEMRC again to VTPIE when you have made all these changes and you will also want to make sure to flag these parcels for grievance as changes to homestead or housesite are grievable items.
3. If you believe this is an error, you can file back to the Tax Department (see filing back to Tax Department). Once you have addressed these you should go back to your main homestead screen and click “Complete” on these files. They will then show up in the no value/multi town complete report.

Owner Name Mismatches (PDF)

This report will show you the parcels where the name of the HS-122 filer does not match the name of your grand list owner. This is why it is important to do your CAMA/NEMRC upload before you begin this process so that the most recent ownership is reflected. If the owners are not correct you should report this information back to the Tax Department (see filing back to the Tax Department). Look through this report carefully because the name may be the same but for a small spelling error, maiden name used, hyphenated name etc., If it is the same person, you do not need to do anything.

If names do not match and there is no known match, code back as **NR—Nonhomestead**. Then note in comments that filer is not the legal owner. If the filer used the incorrect SPAN, code as SP and enter the correct SPAN in the Comment section.

SPAN Mismatches (PDF)

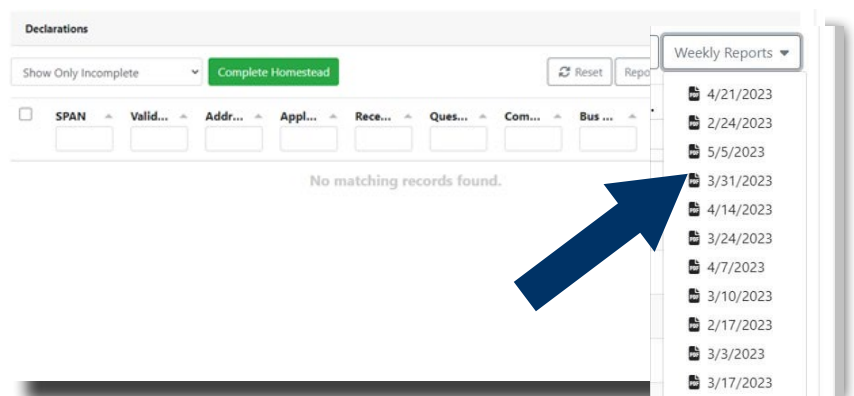
This report will show you the parcels where the SPAN of the HS-122 file does not match a SPAN on your grand list. This is why it is important to do your CAMA/NEMRC upload before you begin this process so that the most recent SPAN numbers are reflected. If the SPAN is not correct, report this information back to the Tax Department (see filing back to the Tax Department).

Once you have worked through each of these issues you can “complete” these homesteads on the main screen (see directions to “complete homesteads”).

The weekly reports can be used as a reference for all parcels contained in the filing each week.

How to Complete a Homestead

Completing a homestead means you have reviewed the filing and have addressed and reported any errors that you know of – it does not mean you are certifying that the filing is correct. You should work to report any errors and then complete all homesteads. Changes to the filing can still happen after you have completed



a homestead and you can make further Lister Responses as well. All existing homesteads will need to be completed to transfer information to NEMRC for grand list completion and billing.

Complete all homesteads each week before you process current use so that your current use files match the homestead status.

1. To complete an individual homestead, on the main homestead screen find the parcel you want to complete by using the “Sort” function on each header. Once you find the one you want to complete, click on that parcel to open it and click the “Complete” button.

- To complete multiple homesteads, on the main homestead screen use the small box to the left of the file you want. Select that file and then click the green "Complete" button.

Once you have worked through all the filings issues on your reports, the rest of the filings on your home screen can be completed in one of three ways:

- Open the first homestead on the list by clicking on it. Click the complete button, then it will move you through each of the homesteads in the list.
- Scroll through the list, file by file, reviewing the name(s) to find any other files that you believe may require a Lister Response. As you move down the list, you may click the checkbox for all you wish to complete and then click the green "Complete Homesteads" button at the top of the screen. You may select up to 100 at a time but batch completing 10-25 works best.
- Assume all these homesteads are 'matched filings' based on your CAMA/NEMRC upload and select the small box in the upper left corner (to the left of SPAN) that will select all the filings at once and you can click the green "Complete Homesteads" button at the top of the screen. You can select up to 100 at a time. **Please note**, this will not allow you to confirm remaining files that may require a Lister Response.

You will also need to download homesteads in the NEMRC grand list program the same as you have in the past in order to get the flag on these parcels for appropriate billing.

The screenshot shows a web interface titled "Declarations". At the top, there is a filter dropdown set to "Show Only Incomplete" and a green "Complete Homestead" button. To the right are "Reset", "Reports", and "Weekly Reports" buttons. Below is a table with columns: SPAN, Valid..., Addr..., Appl..., Rece..., Ques..., Com..., Bus..., Rent..., and Bus/... The first row of data has a checkbox, the number "216-070-...", the word "true", and several empty cells. The second row has a checkbox, "216-070-...", "true", "23", "1/1", "No", "0.00", "0.00", and "N". A blue bar highlights the "Valid..." column.

Directions to Report Errors Back to the Tax Department Or Lister’s Response

- If you need to provide a Lister Response to Taxpayer Services click on the Lister Response tab, then click New Question, and pick from the option that best describes the information you will provide. Be sure to provide a statement that tells Taxpayer Services why you are reporting this filing. Click the green save button when you are finished. After finishing your Lister Response you should still complete the homestead. If an updated filing is received, it will replace what you have already completed. When you click Save, it will be transmitted to the Tax Department for review.

The screenshot shows the "New Question" dialog box. It has a "Subject" dropdown menu with options: "-Select-", "-Select-", "Incorrect SPAN", "Non Resident", and "No SPAN". At the bottom are "Cancel" and "Save" buttons. In the background, a table with columns "Action", "Subject", "Question", "Status", and "Created By" is visible.

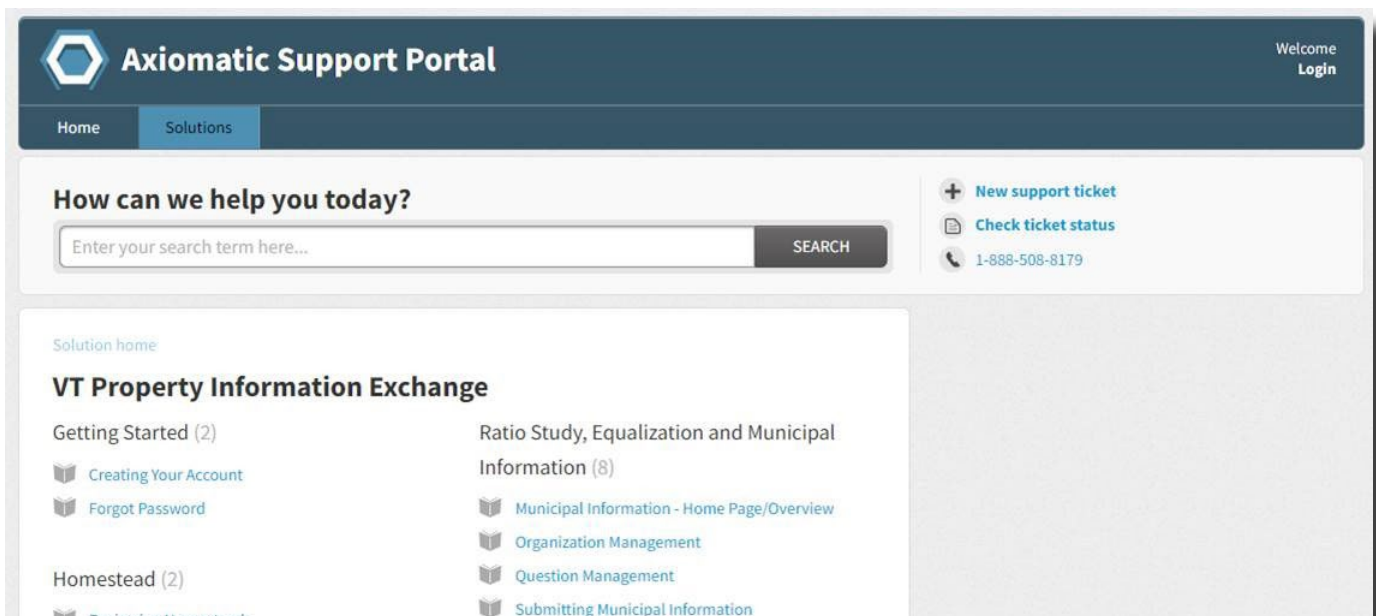
2. Report back to the State with any issues with notes.
3. Each Lister Response generates a work item for Taxpayer Services to review. They will determine final eligibility. You may see if the response has been addressed by returning to the Lister Response screen.

Important Reminders

- For the 2023 grand list, you will be completing only Homesteads, Current Use (including allocation notices), and Sales Validation in VTPIE. All other routines including tax billing, 411, grand list, and grievance will be completed through NEMRC.
- All homesteads should be completed each time before you work through your current use filings.
- All homesteads will need to be completed before the upload begins from VTPIE to NEMRC for billing and grand list management.

For procedural questions, call your district advisor at (802) 828-5860.

For questions about the VTPIE program or website functionality, contact Axiomatic at (888)-508-8179.



Section 3: Resources

- [District Advisor Map \(tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors\)](https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors)
- [HS-122, Vermont Homestead Declaration and Property Tax Credit Claim \(tax.vermont.gov/all-forms\)](https://tax.vermont.gov/all-forms)
- [myVTax \(myvtax.gov\)](https://myvtax.gov)
- [VTPIE \(vtpie.org\)](https://vtpie.org)

Contact Us

If you have questions, please contact your district advisor. Locate your district advisor by visiting our website⁴ or by calling (802) 828-5860.

⁴ <https://tax.vermont.gov/municipal-officials>