

# FORM PVR-322 Instructions

## Application for Assessment of Parcel under 10 V.S.A. § 6306(b)

### General Information

Please print in **BLUE** or **BLACK** ink only.

This application is for a corporation certified to be a “qualified organization” as that term is defined in 10 V.S.A. § 6301a(2) to request a tax commissioner’s certification that the property is eligible for property tax exemption under 10 V.S.A. § 6306(b). If your corporation has not received certification as a “qualified organization,” you may request such certification by filing Vermont Form PVR-321.

#### Tax Status

Indicate which tax status you are seeking on this parcel. You must either choose it is fee simple and you are requesting assessment at actual use; or it is in the nature of an interest other than fee simple and you are requesting that the interests you have acquired be exempt from the property tax.

#### Parcel Description

Describe the property in such a way as to relate it to the municipal property records and grand list. Attach a copy of the deed or other instrument of conveyance indicating the qualified organization’s title to the property. Fill in the volume and page number in which that document is recorded in the municipal property records.

The rest of this section requires information from the municipal grand list book. Grand lists are lodged annually in June and are compiled based on the property as it existed on the prior April 1. Indicate the grand list year, the owner of the property the SPAN (school property account number), number of acres, and the real property category code (R2, Woodland, S2, Misc., etc.).

In some instances, the property subject to the application is only a portion of the property described in the municipal grand list book. For instance, 200 acres of a 250-acre parcel may have been acquired on July 1, 2012. The grand list of April 1, 2012 will contain the 250-acre parcel information. Please indicate whether the subject of the application is all or a portion of the property described in the April 1, 2012 grand list book. The April 1 owner, parcel identification number, acreage, and category information must be obtained directly from the grand list book.

If the subject property is in more than one town, please fill out a separate application for each town.

#### Use of Property

The commissioner requires that the qualified organization provide assurance that the property is being held and maintained for the purposes expressed in 10 V.S.A. § 6301. You must state the actual use of the property and whether any portion of it is enrolled in the Use Value Appraisal Program (Title 32, Chapter 124).

### Contacting the Department

#### Mailing address:

Vermont Department of Taxes  
PO Box 1499  
Montpelier, VT 05601-1499

**Telephone:** (802) 828-5860  
**Email Address:** [tax.pvr@vermont.gov](mailto:tax.pvr@vermont.gov)  
**Web site Address:** <http://tax.vermont.gov>  
**Forms:** (802) 828-2515

<b>VT Form PVR-322</b>	<b>APPLICATION FOR ASSESSMENT OF PARCEL</b> (10 V.S.A. § 6306(b))
----------------------------	--

**ORGANIZATION INFORMATION**

Name of Organization			Federal ID Number
Mailing Address			Contact Person
City	State	ZIP Code	Telephone Number
Foreign Country (if not United States)		E-mail Address	

**GRAND LIST DESCRIPTION**


Location of Property - City or Town		SPAN — —	Grand List Year (yyyy)
Landowner per the Grand List			
Real Property Category	Number of Acres	Deed Recorded at Book _____ Page _____	Actual Use of Parcel

Attach a copy of the deed or other instrument of conveyance showing title to the property to be that of the qualified organization.

1. What tax status are you seeking for this parcel?  
 Assessment at actual value. Qualified Organization is fee simple owner.  
 Exemption. Qualified Organization holds less than fee simple interest (e.g. conservation easement).
2. Is property being held and maintained for the purposes expressed in 10 V.S.A. § 6301? ..... 2.  Yes, go to Line 3.  No, skip to Line 4.
3. If Line 3 is "Yes," what portion of the parcel is being so held and maintained? ..... 3. \_\_\_\_\_ acres
4. Is any portion of the property enrolled in the Use Value Appraisal Program? ..... 4.  Yes  No

**Comments:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

I certify that the answers set out above are complete, true, and correct, and that I am authorized to sign this application on behalf of the applicant organization.

 Signature of Responsible Officer	Title	Date	Daytime telephone number (optional) (     )
Printed name	E-mail address (optional)		

I certify that the property described above is held by a qualified organization for the purposes expressed in 10 V.S.A. § 6301.

 Signature of Commissioner of Taxes or Authorized Agent	Date
--	------

**Send completed application to:**  
 Vermont Department of Taxes  
 PO Box 1499  
 Montpelier, VT 05601-1499

**Form PVR-322**  
 (formerly Form 6306.12)  
 Page 1 of 1  
 Rev. 06/17