

Equalization Study Sales Validation

Things to know regarding sales reviewing -

- A)** We recommend that you use a sales entry system to track sales in your town. NEMRC has one, as do some CAMA systems. Many of you are already tracking sales and you understand the importance of sales history to you, future listers, and the public.

You can export your sales information from NEMRC to a spreadsheet to use when entering information into myVTax to help expedite the process of validating sales.

- B)** Knowing your sales and being able to determine whether they are valid or invalid for PVR's Equalization Study is one of the most important jobs you do as a lister/assessor. This is because the Equalization Study results will determine your tax rate and whether you will be required to do a reappraisal. Additionally, the sales will be in the current study and the next two years, continuing their (possibly negative) influences. So please get to know your sales and help us to remove the invalid ones.

- C)** We require back-up documentation before kicking out many of the invalid sales - your statement that a sale isn't valid doesn't mean we will automatically take it out. We get documentation and do research. Your ability to provide us with documentation near the time of the sale is very helpful in processing the sales efficiently.

If there isn't any or enough evidence to support your reason to kick a sale out of the study, we may have no choice but to keep it in for lack of evidence.

- D)** We expect you to do research when necessary. By law, your town gets paid \$1 per GL parcel to assist us with the equalization study.

<https://legislature.vermont.gov/statutes/section/32/135/05405>

Your research can be accomplished via town sales verification forms sent at the time of the sale, deed analysis, meeting with the new owners to view the property after the sale (with corresponding paperwork and notes to document what you learned), and various other means. If you verify a sale via a phone call, please utilize a form that details who you called, their phone number, the date, the questions asked, and how they responded. The goal is to demonstrate to use why certain sales should come out of the study as invalid.



TOWN OF _____ SALES VERIFICATION FORM

Buyer: _____ Seller: _____

Sale Price: \$ _____ Sale Date: _____ Property Type: _____

Location: _____ Parcel or SPAN #: _____ (last 5 numbers)

Broker Name: _____ Broker Phone #: _____

If no broker was used, how was property advertised? _____

Buyer Phone #: _____ Seller Phone #: _____

Questions

- | | YES | NO |
|---|-------|-------|
| 1. Was the sale between family members or close friends?
If YES, please state the relationship: _____ | _____ | _____ |
| 2. Did the sale involve a trade, like-kind exchange, debt payment, etc.?
If YES, please explain: _____ | _____ | _____ |
| 3. Was the property rented, leased, or occupied by you <i>before</i> the sale? | _____ | _____ |
| 4. Is the property abutting a parcel that was already owned by you? | _____ | _____ |
| 5. Was this a distress sale (divorce, estate, court decree, financial hardship)? | _____ | _____ |
| 6. Were any back taxes, liens, etc. included in the sale price?
If YES, please explain: _____ | _____ | _____ |
| 7. Were any substantial changes made to the property just before the sale?
If YES, please explain: _____ | _____ | _____ |
| 8. Did the seller provide any mortgage financing? If so, amount: _____ | _____ | _____ |
| 9. Was an appraisal done on the property for this purchase?
If YES, appraised value: _____ | _____ | _____ |
| 10. Do you feel that the sale price reflects a fair market value?
If NO, please explain: _____ | _____ | _____ |
| 11. Was any personal property included in the sale price?
If YES, what? _____ Estimated value? _____ | _____ | _____ |
| 12. How many properties did you look at before selecting this one? _____ | | |
| 13. Was the final price negotiated? _____ | | |

Comments: _____

DATE: _____ VERIFIED BY (Signature): _____

Thank you for assisting us by filling out this form!

- E) Sales Verification letters (SVL) from the state go to both the buyers and sellers. You can request (from your District Advisor) that specific sales get letters, or you can request the letters via the Comments section in myVTax. Sometimes, even if you have had no luck getting your town sales verification letters returned, people respond to the state request for information (and vice versa, which is why sending town ones out is important).

Your District Advisor can provide you with editable SVL templates for your town use.

- F) The listed value that gets entered into myVTax should be as of the date of the sale (in the “As Billed Grand List”) unless it was a subdivision of land that stayed undeveloped (and had no major improvements just before the sale, such as permitting or a driveway). If so, the new LV for the portion purchased should be used. If you just completed a reappraisal – the value should be changed to the new reappraised listed value.

Sometimes a town clerk will be looking at an old grand list, or an old value – check their numbers and make sure that the information corresponds with the date of the sale (in the “As Billed Grand List”).

Example: Sales from 4/1/18 – 3/31/19 should correspond to the listed value in the 2018 grand list.

- G) When you fill out the verification of sales in myVTax, please word your comments appropriately and have them correspond with the reason for removing the sale. Avoid cryptic comments and information unrelated to the reason why you are trying to remove the sale. If you give us enough details, we will have less need to contact you for more information.

Your comments can also contain reasons why you think the sale is fair market value and arm’s length. Please include enough details and documentation (send to your DA) so that there is a clear path to your conclusion.

- H) **Grievance Values**: we don’t accept grievance value changes as a reason to kick a sale out of the study unless there were major changes (#21) (see “Reasons for Sales Removed section). to the property and you adjusted the listed value in your new grand list. Make sure to indicate the changes and the new grand list value in the comments.

- I) Example: House & land purchased 1/19 for \$300,000 with a new garage in place that was built during the summer of 2018. Listed value at time of sale did not include the garage but the sale price did. This sale should be eliminated as a (#21) (see “Reasons for Sales Removed” section).

- J) **Abutting Sales**: all abutting sales are removed from the study (#19) (see “Reasons for Sales Removed” section).

- K) **Bank Sales**: all bank sales are removed (#10) (see “Reasons for Sales Removed” section).

- L) **Mobile Home Parks:** all sales to or from MH park owners are removed (#19) (see “Reasons for Sales Removed” section).
- M) **Relocation Company Sales:** businesses hire relocation companies to buy/sell real estate when employees relocate, as a benefit to the employee. The relocation company typically buys the property and resells it. Their intentions and incentives are not necessarily market-driven and therefore we eliminate these sales from the study.
- N) **Sales Research:** It is helpful if you research your sales prior to entering in myVTax so you can fill out the comments section fully and know whether to call the sale valid or invalid.
- O) **MARKET RESEARCH:** Having a good understanding of your town’s specific real estate market is necessary to your job as lister/assessor. There are several real estate web sites that will assist you in learning what is selling in your market area and in gaining an overview of trends. Most listings will have multiple photos and good property descriptions. Most sites allow you to search by town, zip code, county, etc. There are filters available for square footage, status of the listings (closed, pending, and for sale), special features, etc.

A few of these sites are:

- **New England Real Estate Network** (Multiple Listing Service/MLS). www.neren.com
- **Trulia** www.trulia.com
- **Zillow** www.zillow.com
- **Estatelly** www.estatelly.com
- **Picket Fence Preview** www.picketfencepreview.com

Picket Fence Preview is a site that lists *for sale by owner* properties.

If a site listing includes pertinent information that could be helpful in determining its validity, you should print it and keep it for Equalization Study documentation.

Other good sources of real estate market information are newspaper ads and local real estate catalogs (available free at retail locations).

Auction sites are a way of learning about auction and foreclosure properties in your area. For example, www.auction.com. You can do an internet search for “Vermont Real Estate Auction” and select from a number of sites.

P) **USING myVTax SALES VALIDATION FOR THE EQUALIZATION STUDY:**

myVTax Sales Study Validation for the Equalization Study

As a Lister, you will need to input certain information in the Equalization Study module in myVTax.



Log into your [myVTax Login](#). For password issues or to reset call the IT Helpdesk at (802)828-0428. Look under the “**I Want To**” column and click on

“Validate Sales for the Equalization Study”

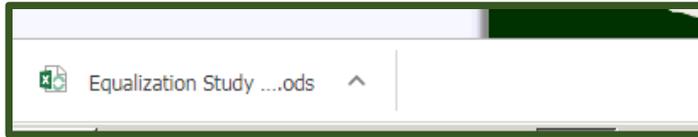
Effective January 2, accounts for the Vermont Department of Taxes are now with People's United Bank, N.A. If you pay your taxes through ACH Credit, you must notify your financial institution of the new account and routing numbers at People's Bank before your next tax payment is due. Late payments may be subject to penalty and interest. [Click here](#) for instructions.

Logon
 Alburgh Listers
 listers@fairpoint.net
 +1 (802) 796-4061
 Last logged on Nov-20-2017

Alerts
 There is 1 unread message

I Want To
 Validate Sales for the Equalization Study
 Create Additional Username
 Send us a message

2 If you prefer to start with a list of sales: click on Export to download all sales into excel. Look at the bottom of that page for the "Equalization Study ...ods" file to open the Excel page. You will only see the information available in myVTax "Equalization Study Work List".



Equalization Study Active Work List Transaction History

Equalization Study Work List Filter Export

1 of 2 1 - 100 of 176

Property Address	Transferee Name	Transferor Name	SPAN	Sales Price	Closing Date
460 MARKO ROAD	BONENFANT, HALEY	DELLAVECCHIA, AUGUSTINE	15604910266	59,000.00	Oct-26-2018

3 Click on "Property Address" hyperlink and it will bring you to the Property Transfer for that sale.

4 If you are ready to validate sales: Go through the Property Transfer Tax Return information to check for any helpful information about the sale. Fields have been limited from the original PTTT to those that might help give you information about the validity of the sale.

E. Exemptions

E1. Property Transfer Tax, enter exemption number

E2. If sale was between family members, enter corresponding number

a. If Line E2 is "5" enter description

F. Transfer Information

F2. Interest in property

5 Scroll to bottom and Click on Next for the next three page.

Do you wish to continue without completing all the required fields?

Warning: The above selection must be unchecked before submitting this return.

6 NOTE: Clerks may have entered information about the sale in the comment section. Discuss with your clerk that this is also used by the listers for sale information.

Grand List Value Grand List Category SPAN -

Comments, additional information, etc.

Connections to be made to the return

Duplicate Return Suspected Portion of the property sold Original Return Waiting on Deed

7

On the property information screen, the first column is the information as provided by the clerk when she Property Transfer Tax Return was recorded.

8

On the property information screen, the last column is the grand list information at time of sale.

9

On the property information screen, in the middle column you will change any incorrect information. Remember – listed values, category and acreage should represent what it was at the time of the sale (with exception of partial reappraisal or full reappraisal).

For subdivision only - enter the information for the new parcel in the middle column (span, listed value if available, category and acres). Enter the old span number in the bottom section where indicated when 18 Subdivision is chosen. If you type in a new SPAN, click RECALCULATE button to populate the new grand list information for that parcel.

10

“Is this a valid transaction?” Click on No or Yes

If you are unsure about the validity of the sale or think additional information would be valuable, type in the Additional Comments section to “send a verification form” (“SVF”) and one will be sent from the Tax Department to the buyer and seller.

11

If “No” is selected, click on the drop down and select the appropriate special circumstance code identifying the not arm’s length sale special circumstance. You must enter the information marked as required to explain why the sale is invalid. If “Yes” is selected, you may enter any comments if needed, but not required.

Q) GRAND LIST CATEGORY CODES

Grand List Category Code - Description	Abbreviation In Grand List
00 – TO BE ASSIGNED (missing code)	N/A
01 – RESIDENTIAL <6 ACRES	R1
02 – RESIDENTIAL > 6 ACRES	R2
03 – MOBILE HOME / UN	MHU
04 – MOBILE HOME / LA	MHL
05 – SEASONAL < 6 ACRES	S1
06 – SEASONAL > 6 ACRES	S2
07 – COMMERCIAL	C
08 – COMMERCIAL APT	CMA
09 – INDUSTRIAL	I
10 – UTILITIES ELEC	UE
11 – UTILITIES OTHER	UO
12 – FARM	F
13 – OTHER	O
14 – WOODLAND	W
15 – MISCELLANEOUS	M

R) REASONS FOR SALE REMOVAL:

Below is the list of Reasons for sales to be considered invalid:

1-7) Typically eliminated by PVR prior to export to towns. These sales will be found under the History Tab

4) **Time Share** – typically these sales transfer a set period of time to use a property as opposed to fee simple ownership.

8) **Family** – especially for buyers and sellers with different last names, please don't just say family - state the relationship: father/son, first cousins, step-mother/step-son, Civil Union, etc.

If you are not sure about a family connection it is frequently helpful to ask your town clerk. He/she can frequently provide documentation to show the relationship. Sales Verification Letters are another way to demonstrate a family connection, so make sure your town letters ask whether it is a family sale and what the family relationship is.



Wording example for myVTax: “Family: Buyer (wife) is niece of sellers.”

- 9) **Corp/Stockholder** – most states have a Secretary of State (or equivalent) website on which you can look up corporation names and ownership information. The Vermont Secretary of State website is: <https://www.sec.state.vt.us/corporationsbusiness-services/searches-databases/business-search.aspx>

Business Information		
Business Details		
Business Name: SAMPLER [REDACTED]	Business ID: [REDACTED]	File #: [REDACTED]
Business Type: Trade Name	Business Status: Active	Last Renewal Date: 11/02/2017
Expiration Date: 11/16/2022	Next Renewal Period Begins: 09/16/2022	NAICS sub code: 191-Bed-and-Breakfast Inns
Date of Incorporation / Registration Date: 09/12/2002	NAICS Code: 72-Accommodation and Food Services	Principal Office Mailing Address: [REDACTED]
Principal Office Business Address: [REDACTED]	Citizenship: [REDACTED]	
Registered Agent Information		
Name: Peter Martin		
Physical Address: [REDACTED]		
Mailing Address: [REDACTED]		
Agent Type: Individual Person		
Trade Name Owned By		
Name	Title	Address
[REDACTED]	Member	[REDACTED]
[REDACTED]	Member	[REDACTED]
Back Filing History Name History Return to Search		

Do a business search and view all principals (click on Name / Name History to view more information) to confirm the ownership. Print the page and email it to your district advisor or make a folder of documents for your Equalization Study meeting with your DA.

Wording Example for myVTax: “Buyer is a principal of the seller business, per VT Secretary of State website.”

- 10) **Auction / Foreclosure / Bank Property / Liquidation / Tax Sales / Sheriff’s Sales / Bankruptcy / Receivership / Dissolution or Liquidation Sales** – documentation might include a printed auction notice, deed pages mentioning foreclosure, delinquent tax history prior to sale, PTTR wording, marketing/MLS wording that indicates liquidation, or a town sales verification letter stating a liquidation situation.

If something is obvious, such as a town’s delinquent tax collector as seller, we don’t need further documentation.

Wording Example for myVTax: “Liquidation – seller was under financial duress and could not afford to keep the property. Delinquent tax report for the past 2 years is available.”

Wording Example for myVTax: “Auction sale – copy of auction notice available for viewing.”

Wording Example for myVTax: “Bank Foreclosure: per deed” OR “See PTTR wording.”

- 11) **Estate:** Sales by and to guardians, trustees, executors, and administrators should often but not always be labeled as invalid.

Marketed estate sales to unrelated buyers should stay in the study unless the estate aspect influenced the sale price and can be demonstrated. If you aren’t sure, send out town SVLs and/or request that we send them.

- 12) **Government**: Sales to or from the U.S. Government, State of Vermont, or any political subdivision of Vermont will not be included in the study. These are usually obvious from the buyer/seller name on the PTTR, so we would not require further documentation.
- 13) **Charity / Religious / Benevolent**: This can include churches, religious organizations, and not-for-profit organizations. To check on a Vermont organization's business structure to determine profit status, go to:
<https://www.vtsosonline.com/online/BusinessInquire/> **Business Type**: Domestic Non-profit Corporation.

VERMONT Secretary of State CORPORATION DIVISION

Business Information

Business Details

Business Name: [REDACTED]

Business ID: [REDACTED]

Business Type: Domestic Profit Corporation

File #: [REDACTED]

Dissolved Date: 04/25/2013

Business Status: Dissolved

Date of Incorporation / Registration Date: 05/31/2011

Business Description: ANY LAWFUL BUSINESS

Fiscal Year Month: 12

Principal Office Business Address: NONE

Principal Office Mailing Address: NONE

Citizenship / Domestic Jurisdiction: Domestic/VT

Last Annual Report Year: 2011

Last Report Filed: NONE

Principals Information

Name/Title: THOMAS WESCHLER /Director

Physical Address: NONE

Registered Agent Information

Name: [REDACTED]

Physical Address: [REDACTED]

Mailing Address: [REDACTED]

Agent Type: Registered Entity

Business Point of Contact Following Dissolution/Withdrawal for purposes of Service of Process

Name: NONE

Physical Address: NONE

Mailing Address: NONE

Trade Name Information

No Trade Name(s) associated to this business.

Back Filing History Name History Shares Return to Search

Other states will have an agency equivalent to the Vermont Secretary of State where you can look up the business type for out-of-state organizations.

Wording Example for myVTax: “Buyer is a domestic non-profit per VT Secretary of State’s web site.”

- 14) **Unusual Financing**: Sales where financing is significantly affecting sale price. Cash financing or owner financing may not necessarily invalidate a sale. If cash purchases are typical in your market area, it would not be considered unusual. However, if a cash offer influenced the price paid enough to waiver from fair market value, then it will probably not be included in the study if well-documented. Verify and determine terms. If the buyer was formerly a tenant, verify if there were extenuating circumstances.

Other potential financing influencers are: mortgage rate (significantly over or under the market rate) and percentage of financing (such as 100% financing).

Some types of properties, such as older mobile homes or camps/homes without thermostatically controlled heating, or with inferior features, may require seller financing because they do not qualify for the mortgage market. Just because something is seller-financed does not mean it will automatically be kicked out of the study. This is another example of when your sales verification letters will be handy in helping to determine whether the sale was fair market value and arm's length. We look at various aspects of the sale in our determination about financing influencing the price paid.

Wording Example for myVTax: "100% seller financing at 20% for 45 years, per town Sales Verification Letter from seller."

- 15) **Partial Interest**. This is not the same thing as a subdivision! Partial interest relates to ownership and legal rights. Life interest retained, development rights retained, new right-of-way established and retained are examples of partial interest. These are sales where part of the bundle of rights was retained by the seller or transferred to someone other than the buyer, thereby affecting the sale price. Please be specific in your comments. This would include a divorce where one spouse transfers their half interest to the other, or any co-owner that sold their portion of the property to another co-owner.

Example 1: A 10-acre lot sold but prior to the sale the sellers transferred a legal right-of-way through the middle of the property for their daughter to access land she was purchasing next door.

Example 2: A couple sells their 20-acre lot and house, and at the same time transfers development rights of the remaining land to a conservation agency.

Example 3: A property owner sells his 50-acre woodlot with new legal restrictions on it – allowing only 1 building to be constructed in the next 80 years and giving himself the right to build a pond on the property, including the use of the pond's surrounding 2 acres for the seller's lifetime.

- 16) **Property Assessed in More Than 1 Town**. If property is in more than one town, your town's listed value will not be based on the value of the entire property – whereas the sales price will, therefore a sale price vs. listed value comparison would not be accurate. These sales are not included in the study.

The PTTR will usually mention another town(s), but sometimes not. Deed research and tax map research will help to pinpoint sales in more than one town.

Wording Example for myVTax: Sale includes 50 Acres in Example Town.

- 17) **Excessive Personal Property**. Excessive personal property is at least 5% of the sale price. If the market commonly includes certain personal property (such as appliances) in the sale price of that real estate category, then it would not be considered excessive personal property for purposes of the study. We look at sales verification letters and the property transfer return for information on personal property and we make a determination based upon the best information available.

By statute, personal property should be declared on the Property Transfer Tax Return, so when it is not, additional documentation would be required.

- 18) **Subdivision**. Sales of property conveying only a portion of the assessed unit will be excluded because the total listed value will not match the portion that sold.

Examples of subdivisions:

- a) A newly divided 10-acre parcel from a 50-acre parcel.
- b) The sale of a 1-acre lot from a development of 10 previously legally subdivided lots that were combined into one assessment for listing purposes.

Wording Example for myVTax: purchase was 3 acres out of 15 acres listed. If land sale only, enter the new listed value of the parcel.

- 19) **Other**. This category should be used for atypical situations or where none of the other categories are appropriate. We require a written explanation for these sales.

- **Abutter sales**. Sales where the buyer already owns property next to the property purchased. The buyer could own property in a different town, but not in your town, so in your research be aware of those sales along the borders of your town.

Abutter sales come out of the study because there is a strong chance that the buyer/seller will either “strike a deal” because they know and like each other, or because the buyer might pay a premium because the property is next door and therefore of special interest.

Sales where *the abutter is a family member to the buyer* (such as a family wanting to live next door to the wife’s parents or an elderly man moving next door to his son) could be removed from the study if it is demonstrated that the abutter situation had an impact on the sale price. In this case you could send a town Sales Verification Letter to the buyer/seller that includes a question about whether the abutter situation influenced the sales price.

Wording Example for myVTax: “Abutter sale: the buyer already owned parcel # _____ SPAN - _____ (last 5 digits are sufficient).”

Sometimes the abutter is a business owned by the buyer or a property co-owned by the buyer and other people, whereas the buyer’s name may not be on the grand list as owner or primary owner. If you provide the SPAN number, we can confirm the information faster.

Wording Example for myVTax: “Abutter sale: the buyer also owns Parcel # _____ SPAN - _____ (last 5 digits are sufficient) under her business name, which is _____, OR the buyer co-owns Parcel # _____ SPAN - _____ (last 5 digits are sufficient) , which is listed under the names of _____.”

- **Had to Relocate Quickly:** cases where the seller had to sell quickly (to move into a nursing home, couldn’t take care of the property, couldn’t afford the property) all need supporting

documentation. A town Sales Verification Letter that demonstrates this type of situation influencing the price paid is one of the best ways to justify removing the sale. If the seller had a documented financial hardship, the sale can be removed either as a #10 – liquidation or as #19.

Wording Example for myVTax: “Town Sales Verification Letter from seller’s son states that she could no longer keep the property up and sold at a loss in order to move into a nursing home.”

Wording Example for myVTax: “Seller was in her 90s and could no longer live alone or afford the taxes. She was on the delinquent tax report for the last 2 years.”

- **Close Friends:** (with no marketing) is another type of sale that should go under #19. Please give us details regarding how you are aware of this situation and be prepared to provide documentation.
- **Boundary Adjustments / Sales Involving a Deferral of Permit / Property Swaps or Exchanges:** Please provide details.
- **Other:** Situations that don’t fall under the other categories. Please explain the situation fully in your comments.

20) **PVR use only.**

21) **Large change post assessment.** This is for when someone has made improvements (or has taken down a building or had a building that burned) between the April 1 preceding the sale and the actual sale date. This is important because the listed value as of the April 1 preceding the sale date will not reflect the large change and will therefore not be an accurate comparison of listed value vs. sale price for the Equalization Study.

If this is chosen as a code – please comment as to what the change was and the resulting listed value in the new year. If the listed value was not changed in the subsequent year the sale will not be removed.

Wording example for myVTax: Purchase price includes a 1000 sq. ft. addition added before sale but after April 1st. New LV is \$ _____.

Wording example for myVTax: Property listed as 70% complete, sold 100% complete. New LV \$_____.

22) **Resale.** Please use this for the **first** of two sales in the study. The classification of resale does not mean that the sale will be excluded from the study. This will help us research the sale. If there is a reason to exclude it, please use the appropriate number corresponding to the reason why the sale should not be included. If one sale is eliminated, this may create the sale no longer being a resale situation. This Resale classification is for PVR’s use in sorting sales.

Wording example for myVTax: If sold three times: “Blanch to Cross 3/2017 to Smith 5/2018 to Jones” (current sale).

Lister Verification Home > Request > Lister Verification

1. Lister View 2. Town Information 3. Equalization Study

Equalization Study - Property Information

Buyer's Last Name:

Original Values **Edited/New Values**

Date of Closing: Edit Closing Date:

SPAN: - Edit SPAN Last 5:

Total Real Value: Edit Grand List Value:

Parcel ID Number: Edit Parcel ID Number:

Grand List Category: Edit Grand List Category:

Land Size (in Acres): Edit Land Size:

Sale Price: Edit Sale Price:

Date of Record: Edit Date of Record:

Grand List Information

Grand list values taken from year of sale

Grand List Value:

Grand List Parcel ID #:

Grand List Category:

Grand List Land Size:

Verify that this transaction is valid for the equalization study

Please note in the additional comments if a letter should be sent to the taxpayer.

Is this a valid transaction? No Yes This selection indicates whether or not this Property Transfer Tax transaction is valid to include in the Equalization Study

Reason:

Relationship:

Additional Comments:

12

Once the transfer has been edited or reviewed, select the [Submit] button.

⚠ Note: Once you "Submit" you will not be able to change this property transfer.

13

Click on Transaction History to view all sales completed by the state or listers.

Home Home > Request

Equalization Study Active Work List **Transaction History**

Equalization Study History Filter Export

1 - 100 of 130

Property Address	Transferee Name	Transferor Name	SPAN	Closing Date	Sales Price	Verified	Who
2636 SEVERANCE HILL ROAD	ROWELL, LIFE ESTATE, WILLARD	ROWELL, WILLARD	55817612719	Sep-26-2018	0.00	<input type="checkbox"/>	
SEVERANCE HILL ROAD	SIMPSON, RUSSELL	SIMPSON, DOUGLAS	55817612821	May-22-2018	0.00	<input type="checkbox"/>	
44 BRUNELL STREET	RANDALL, PATRICIA	TOWN OF ST. JOHNSBURY	55817612566	Aug-10-2018	50.00	<input type="checkbox"/>	
203 POWDERHORN ROAD 1001 - THE SCOTT C ANTONUCCI REV C ANTONUCCI, SCOTT			11103410001	Nov-15-2016	0.00	<input type="checkbox"/>	
421 FARMER DRIVE	ROBBINS, GREGORY	ROBBINS, GREGORY	55817610115	Jun-19-2018	0.00	<input type="checkbox"/>	
551 US ROUTE 2 EAST	SALLY SCHLITZER AND RICHAS	TOWN OF ST. JOHNSBURY	55817610475	Nov-20-2016	50.00	<input type="checkbox"/>	