

NEWSLETTER

From Your District Advisor
Property Valuation & Review



February 2019

What's New for February

Homestead Downloads

During the first week of February you will be receiving an email from the department letting you know your first file is ready for download. Please remember to

- Make sure you have run the NEMRC **Live Update** before downloading
- Make sure you are in your current 'working grand list' before downloading

These fact sheets, as well as instructions provided on the NEMRC website, are provided as a refresher for you on the Homestead process:

[The Vermont Homestead Declaration](#)
[Property Tax Adjustment for 2019/2020 Property Taxes](#)
[Form HS-122 Download Instructions Fact Sheet](#)
<http://www.nemrc.com/support/grandList/>

For a more in-depth look at the homestead process including instructions, guidelines, and scenarios please refer to your listers handbook: [Guide for Vermont Listers and Assessors](#), Chapter XIV pages 59 – 68.

Homestead Declaration and Household Income Forms are now available online:

[HS-122 and HI-144 forms](#)
[HS-122 and HI-144 Instructions](#)

No Appeal or Suit Pending – Certificate and attestation (of the Grand List)

When no statutory appeal as provided by law from the appraisal of the listers and no suit to recover taxes paid under protest is pending on the **first Tuesday of February** following such lodgment, the select board and listers of a town or the mayor and assessors of a city shall endorse a certificate to that effect upon the grand list and the same shall be attested by the town or city clerk with the date of such attestation. [32 VSA 4155](#)

If an appeal or suit is pending, certify the Grand List as soon as it is settled. By taking this action, you ensure that the grand list cannot be challenged. The form printed with your signature pages when you lodged your grand list this past summer. However, if a new one is needed it is available on our website.

[PVR-4155](#)

Veterans Exemption List

The first 2019 Eligible Veterans list has been emailed to towns; if you have not received your excel file, contact Ed Burkhart (802) 828-3379 or ed.burkart@vermont.gov. The second notification file will be emailed during the first full week in May. If you have any questions about the process, please feel free to reach out to the Vermont Office of Veterans Affairs at (802) 828-3379.

If a veteran brings their application paperwork to the lister's office **do not accept it**, it must be processed through the Veterans Office for eligibility and verification. Please direct them to contact the Vermont Office of Veterans Affairs (802) 828-1211. You can assist however, by supplying the application form.

[Property Tax Exemption for Disabled Veterans & their Survivors Application](#)

Current Use

Approved applications for the 2019 Grand List are now available in eCuse for town clerk recording. Please see the Current Use section below for guidelines and login assistance.

Annual Report

Director Remick's report has been released and is available at <https://tax.vermont.gov/content/report-pvr-annual-2019>. This report includes the tax rate and actual taxes for homestead and nonresidential education for all municipalities, the value of all exempt property on each grand list, an analysis of the appraisal practices and methods employed by the State and her recommendations for statutory changes.

Grand List & Sales Study payments to municipalities

Annual per parcel payment (\$8.50) to municipalities to be used for reappraisal and costs related, and for maintenance of the Grand List [32 VSA 4041\(a\)](#) as well as for the assistance provided by the listers with the determination of equalized education property tax grand list and coefficient of dispersion (\$1.00/parcel) [32 VSA 5405\(f\)](#) will be dispersed in February.

Update of Listers Handbook

The *Guide for Vermont Listers and Assessors* is in the process of being updated. Please feel free to email district advisor Nancy.Merrill@Vermont.gov with your ideas for additions or changes you would like to see. Thanks in advance for your input!

Fare Thee Well. . .

Brad Jackson, PVR Program Manager, has retired. Brad was responsible for the fiscal and property valuation programs maintained between PVR and the 252 municipalities in Vermont. He also managed millions of dollars of state funding disbursement to municipalities and was responsible for the calculation and implementation of the Tax Increment Financing (TIF) program. Brad's position has been filled by Casey O'Hara, who has been on board since this fall.

Local Government Day

Vermont League of Cities and Towns (VLCT) will be holding their annual Local Government Day, Thursday, February 14 at the Capital Plaza in Montpelier. This event provides local officials an opportunity to learn about the status of pending legislation that affects local government, attend legislative hearings, and speak with their representatives and senators.

[VLCT Local Government Day info & registration](#)

News You Can Use

myVTax

myVTax sales verification is up and running for 2019! Please take a moment to review the process and several of the new features:

- Rather than clicking to 'send a letter', you can request a letter be sent in the comment box
- Clicking 'Export' automatically creates a sortable excel file of the sales data on the screen; this popup file can then be saved to your computer
- The property transfer has been condensed in the lister's view, however the full document is still available by clicking on **View Full Return** on the bottom, left hand side of the transfer
- Required fields in both the town clerk and lister sections are clearly marked and need to be completed before you can submit

[Quick Guide for Verification for Sales Study](#)
[Navigating the Lister Verification Process](#)

Insurance Value of Exempt Properties

Vermont law requires owners of property exempt from taxation to provide assessing officials with the insurance replacement cost of the exempt property by April 1 of each year. If an exempt property is not insured, the owner of the property must provide a written explanation of why the property is not insured. 32 V.S.A. § 3802a.

Owners of most, but not all, exempt properties are required to report the insurance replacement cost. Please review the list of property owners to whom the law applies located on the reverse side of this form. Owners of a property that qualifies for any of the listed exemptions must complete and return this form to the local municipality.

[Valuation of Exempt Properties Fact Sheet](#)
[CR-001 Insurance Value Reporting Form](#)

VLCT Public Records Act FAQs

From the desk of . . . Carl Andeer, Esq.

Staff Attorney, Municipal Assistance Center, Vermont League of Cities and Towns

Listers and assessors, like all other municipal officials and employees, must adhere to Vermont's Public Records Act. 1 V.S.A. §§ 315-320. The Act establishes timeframes for responding to requests for public records. The definition of "public record" is very broad and includes "any written or recorded information, regardless of physical form or characteristics, which is produced or acquired" in the course of municipal business. 1 V.S.A. § 317(b). However, there are many types of records that are exempt from (not subject to) inspection and copying. The public's right to access public records is not unlimited, but the Act imposes strict requirements for responding to a request for records.

In an effort to assist municipal officials in better understanding Vermont Public Records Act, the Vermont League of Cities and Towns (VLCT) has created a Frequently Asked Questions guide, available at <https://www.vlct.org/resource/public-records-act-faq>.

For further assistance, VLCT members can contact VLCT MAC at info@vlct.org or call 229-9111.

Current Use

eCuse

Checking your online eCuse account now will give you a jump start on the upcoming 2019 GL applications that have been received to by Current Use. Knowing what changes are in the pipeline helps facilitate quicker file exchanges, reaching 100% certification earlier and a smoother process for all.

Town clerks should also be checking regularly for applications that have been approved and are awaiting recording. The helpdesk (802) 828-6844 is available for both listers and clerks for help with your password.

[eCuse login](#)
[eCuse guide for town clerks and listers](#)
[online tools - eCuse & myVTax](#)

Current Use withdrawals/ discontinuances

Current use withdrawals are **ongoing**, processed through the myVTax application. You will be alerted via email when you have LUCT (Land Use Change Tax/Penalty) value requests in myVTax. Please log into your myVTax account as soon as possible where you will be asked to determine a value for the land being removed from the program. **Please be mindful that by statute, listers/assessors have thirty (30) days to submit the completed form to the Director [32 VSA 3757\(b\)](#).**

If you need more information about how to get into myVTax, how to value the land, or how to notify the taxpayer you should call your district advisor directly or (802) 828-6887 or (802) 828-5860 x 3 for the District Advisor helpline. If you need help with access to myVTax or password, you should call IT at (802) 828-6844.

http://tax.vermont.gov/sites/tax/files/documents/VTaxGuide_LV314NavigationforListers.pdf
<http://tax.vermont.gov/sites/tax/files/documents/DeterminingFMVonWithdrawnCUland.pdf>
<http://tax.vermont.gov/content/letter-template-fair-market-value>

Education Opportunities

We at PVR are currently working on full scheduling for the 2019 course offerings for Vermont Listers and Assessors. A notification of registration availability will be posted on the Comp60-L listserv.

NEMRC will be offering their MSOL CAMA Seminar in three (3) locations this month:

| | |
|-------------|------------------|
| February 11 | Rutland |
| February 15 | Fairlee |
| February 21 | South Burlington |

Please visit <http://www.nemrc.com/> for registration information on this seminar as well as additional upcoming webinar offerings in February. Remember PVR covers the cost of seminars and webinars for municipal listers and assessors. Grant money may also be available for mileage but **must be pre-authorized by the director of PVR before the training**, please follow the link titled Course Funding below.

VALA will be offering three IAAO courses this fall:

| | | |
|----------------|-----------------------------------------------------------------|----------------------|
| September 6 | Workshop 171 – IAAO Standards of Professional Practice & Ethics | Middlebury |
| 9/30 -> 10/4 | Course 300 – Fundamentals of Mass Appraisal | White River Junction |
| 10/23 -> 10/25 | Workshop 452 – Fundamentals of Assessment Ratio Studies | Manchester |

PVR subsidizes these courses in order that they be available to municipal listers and assessors. For more information and to register visit <http://www.valvt.org/educational-opportunities/>

If you are taking courses related to assessment independently, please know that certain expenses related to training for municipal listers and assessors that are not PVR sponsored but are related to assessment **may** be reimbursed through the grant application process. 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.

[About the Program](#)

[State-Sponsored Course List](#)
[Course Funding](#)

Help Desk & DA numbers

**PVR GENERAL HELP LINE
IT HELP DESK**

**(802) 828-5860
(802) 828-6844**

DISTRICT ADVISOR HELP LINE

(802) 828-6887

| | | | |
|--------------------------|----------------|--------------------------|----------------|
| Barb Schlesinger | (802) 369-9081 | Nancy Merrill | (802) 522-0199 |
| Chris Landin | (802) 449-7006 | Nahoami Sainz | (802) 828-6867 |
| Christie Wright | (802) 855-3897 | Roger Kilbourn | (802) 233-4255 |
| Cy Bailey | (802) 233-3841 | Teri Gildersleeve | (802) 855-3917 |
| Deanna Robitaille | (802) 323-3411 | | |

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 and ask to speak to another district advisor that is available.

Online Resources

Appeal Process

<https://www.vlct.org/resource/bca-deadlines-tax-assessment-appeal-process>

Assessment Toolbox

<http://tax.vermont.gov/municipal-officials/listers-and-assessors/assessing-property>

Assessing & Allocating Current Use Property

<http://tax.vermont.gov/municipal-officials/listers-and-assessors/assessing-property/current-use>

Documents & Forms

<http://tax.vermont.gov/tax-forms-and-publications/municipal-officials>

Lister Handbook

<http://tax.vermont.gov/sites/tax/files/documents/Lister%20Handbook%202017.pdf>

Lister Task List

http://tax.vermont.gov/sites/tax/files/documents/lister_calendar.pdf

myVTax and eCuse

<http://tax.vermont.gov/municipal-officials/online-tools>