

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for May 2020

IPTMS

Director Jill Remick recently announced the Grand List Software Selection with the following release:

The Vermont Department of Taxes is pleased to announce it has selected Axiomatic LLC of Portsmouth, N.H., to develop the State of Vermont's modernized statewide Integrated Property Tax Management and Grand List Software (IPTMS). The Department will work with Axiomatic, local officials and partner vendors to develop a new platform to save time and money and provide greater insights and utility to state and local officials.

In the initial phase of the project, the Department and Axiomatic will collaborate remotely. Towns will not be immediately impacted with any additional work at a time when they are managing responses to COVID-19.

The final selection is a result of a rigorous evaluation process. Throughout this project the department solicited involvement and input from local officials. An independent review of the system also anticipates increased accuracy, improved customer service, greater system reliability, data security and privacy.

The total cost of the five-year project contract is \$1.6 million, with anticipated "go-live" of the system in late 2021 and early 2022. Please visit our website at tax.vermont.gov/municipal-officials/iptms for more information and guidance, including project updates and timelines. Frequently Asked Questions can be found [here](#).

Our selection of Axiomatic was highly influenced by their subject matter expertise, strong recommendations from their state clients and local assessing officials and understanding of the needs of Vermont town and state users. The usability and support for town officials has been our first priority, and we are confident state and local officials will see great improvement in their interactions with our division and this product.

In partnership with VLCT, PVR will be hosting **informational webinars:**

April 29 For Listers, Assessors and Grand List users
<https://www.vlct.org/event/webinar-new-grand-list-software-demo-qa>

April 30 For Town Managers, Selectboard members, Finance related positions
<https://www.vlct.org/event/webinar-new-grand-list-software-demo-qa-0>

PVR Response to COVID-19 Webinar

On May 6th, PVR, in partnership with VLCT, will be conducting a webinar to discuss issues facing assessing officials due to the COVID-19 health situation. The presenters will review all available PVR recommendations and include time for you to discuss issues in your town and how to best handle these situations while fulfilling the duties of your position and remaining safe. For more information and to register, please visit <https://www.vlct.org/event/webinar-pvr-response-covid-19>

Covid-19 Update Links

- Information for Towns <https://tax.vermont.gov/coronavirus/towns>
- Town FAQs <https://tax.vermont.gov/coronavirus/towns#faqs>
- Information for Taxpayers <https://tax.vermont.gov/coronavirus>
- Daily updates
<https://www.healthvermont.gov/sites/default/files/documents/pdf/Covid-19-Daily-Update.pdf>

Mapping Project

Two new interactive maps have been created and posted on our website. The first is intended to make reappraisal, as well as CAMA assessing software information, available and can be viewed by clicking <https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors> . The second, available at <https://tax.vermont.gov/municipal-officials/listers-and-assessors> interactively displays town specific CLA, COD, and median sales price by category. These are useful, powerful tools!

NEMRC

Please make sure your NEMRC software is current; several updates including an optional COVID-19 explanation for Change of Appraisal, Current Use and Results of Grievance notices, have been issued recently and you will want to make sure you are always operating with the most current version to avoid any issues, especially with your current use file exchanges and homestead downloads.

For a refresher on the update process, please visit https://www.nemrc.com/general_web/Live_Update/ And, as always, we recommend you back up or create a restore point prior to installing any updates.

News You Can Use

Grand List Inventory

Here are some hints and documents that may help you to proceed with your grand list inventory and documentation considering the covid-19 health situation:

1. Homestead filings – if you have a town newsletter or website it would be a good idea to remind taxpayers that they should file their HS-122 and HI-144 soon and not delay so tax bills and potential state payments will be timely with the tax bills.
<https://tax.vermont.gov/sites/tax/files/documents/HS-122.pdf>
2. Per statute, the effective date of assessment is April 1. This means the values on your 2020 grand list will consist of what existed as of April 1, 2020. Ownership will also be reflected in the grand list as of April 1. <https://legislature.vermont.gov/statutes/section/32/123/03651>
3. Use resources to collect data on new construction to the best of your ability while maintaining social distance. We suggest using a mailer to the taxpayers with changes to collect information.
 - Permit letter sample
 - Percentage complete form

Available at <https://valavt.org/sample-documents/>

- Use your CAMA system or other existing spreadsheets or checklist to also send mailers to taxpayers that were scheduled for a revisit this year- for example properties that were not 100% complete last year or were tagged for a reinspection in addition to new permits.

<https://tax.vermont.gov/sites/tax/files/documents/Tips%20and%20Tricks%20Training.pdf>

See Page 8-11.

- Consider holding Lister meetings via Zoom, Facetime or other electronic means to continue your office work if you are unable to be in your office or not all the listers are able.
- Consider Cloud Access if you do not have it yet to allow your Listers to access information and perform data entry from home.
- Discuss and plan your grand list schedule for this year and how things may need to change/adjust.
- The following link will provide you valuable questions & answers for this year’s extraordinary challenges. This is updated frequently so you will want to save it to your favorites and check back often. <https://tax.vermont.gov/coronavirus/towns#faqs>

Lodging of Abstract Grand List/ Change of Appraisal Notices

- On or Before June 4 or June 24, depending on population size
- These are the **last dates possible to meet the statute barring an extension granted by the Director - Please see below for additional extension information**
- Filing may occur any time after April 1 and prior to these dates

	Population of less than 5,000	Population of more than 5,000
Assessment date	April 1	April 1
Homestead Declarations timely filed	April 15	April 15
Latest abstract of individual list can be filed	June 4	June 24
Latest change of appraisal notices can be sent	June 4	June 24
Grievances hearings begin (above date plus 14)	June 19	July 9
Grievance hearings end	July 2	July 22
Results of grievance mailed	July 9	July 29
Results must be mailed within 7 days of close of Hearings. Send Certified, Registered or Certificate of Mailing to avoid any controversy.		
Latest grand list can be lodged	July 25	August 15
Deadline for filing appeal to BCA	14 days from mailing of result of grievance	
BCA hearings begin	14 days after last date allowed for filing appeal notice	

This abstract of Individual Lists (preliminary grand list) must be filed with the town clerk. On the same day of the filing, post Notices of Grievance Day and send out your notices of change of appraisal. Remember notices must also be sent on homestead and housesite values that have changed, and on all use value parcels that have value or allocation changes. These notices must be sent by registered mail, certified mail or certificate of mailing [32 VSA 4111](#) and [32 VSA 3756](#).

Grand List Lodging Instructions <https://tax.vermont.gov/sites/tax/files/documents/GB-1067.pdf>

Lister Calendar & Task List https://tax.vermont.gov/sites/tax/files/documents/lister_calendar.pdf

Extension Letter

A pre-signed extension letter granting the delay of lodging a town's abstract grand list to August 15 was recently mailed to all towns. Towns are not required to delay their lodging; this letter is being provided to facilitate the process for those who do. A copy of this letter should be retained to be recorded in the town records per statute [32 VSA 4342](#)

The August 15 Lodging of the Grand list with the Tax Department has been extended one month and will now be due to the tax department September 15.

<https://tax.vermont.gov/content/notice-grand-list-extension-letter>

<https://tax.vermont.gov/coronavirus/towns>

Grand List Terms

Abstract of individual lists (aka 'the abstract') – This is the grand list that is lodged by the board of listers with the town clerk on the day the notices of change of appraisal are mailed (June 4* for towns with populations < 5,000 and June 24* for towns with populations > 5,000) . It is sometimes called the preliminary grand list. [32 VSA 4111](#), [32 VSA 4341](#) *COVID-19 date for 2020 may be extended to August 15.

Grand List – this is the book that is lodged with the town clerk after all grievances have been heard and decided. Applicable dates are July 25 < 5,000, August 14 > 5,000 [32 VSA 4151](#), [32 VSA 4341](#)

Abstract of the Grand List (aka **Form 411**) – This is the summary of the grand list that has been filed with the town clerk and is required to be sent electronically to the Division of Property Valuation and Review by August 14* . [32 VSA 5404](#) *COVID-19 date for 2020 may be extended to September 15.

With the above, the most important thing is to be sure that the public can follow your actions on assessment from the lodging of the abstract on the day notices of change of appraisal are mailed to the signing of the certificate that is attached to the grand list book at the close of grievance. At that time, the responsibility for changes to the grand list book shifts to the town clerk. The book is in her/ his hands from that point forward and any further lister adjustments will be made through the Errors and Omissions process with the approval of the Select Board.

Grievance Hearings

PVR has developed a webpage to assist you with recommended procedures for 2020 grievance hearings.

<https://tax.vermont.gov/municipal-officials/listers-and-assessors/hearings>

Conducting a grievance hearing during the Coronavirus (COVID-19) outbreak will be challenging. Social distancing is recommended to limit the spread of the virus. Because grievance hearings could potentially expose participants to the virus if held face to face, PVR recommends the following protocols be considered for grievance hearings held in 2020:

- Face-to-face hearings are not recommended.
- All grievances must be in writing and submitted via mail or email by the close of grievance day. Our recommendation would be to accept mail postmarked that day.
- Those appellants wishing to support their written appeal with verbal testimony should be given the opportunity via telephone or other electronic means such as Skype, Facetime, etc.

Keep in mind the requirements of Vermont's open meeting laws still need to be met. However, the Vermont legislature has made temporary amendments to the open meetings law during this unprecedented time. For more information on the amended open meetings law, please see the Vermont Secretary of State's guidance at <https://sos.vermont.gov/secretary-s-desk/commentary/updated-covid-19-impacts-and-considerations-for-open-meeting-law/>

Additional guidance is also available at the following sites:

<https://ago.vermont.gov/covid-19-updates-and-information-from-the-attorney-general/>

<https://www.vlct.org/resource/open-meeting-law-and-covid-19-response-faqs>

Homestead Downloads

As a reminder, timely homestead declaration and income sensitivity payment application form deadlines have been extended to July 15. Towns due not have discretion to alter this date or apply penalties. The Department will be marking all homesteads received by July 15 as timely.

For Homestead Declarations and related topic links please visit

<https://tax.vermont.gov/property-owners/homestead-declaration>

For 'How-to' instructions, the following links should be helpful:

<https://tax.vermont.gov/sites/tax/files/documents/GB-1071.pdf>

<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*](#).

Lister Certificates

→ For full parcel purchase or multiple housesites on the same span

<https://tax.vermont.gov/sites/tax/files/documents/PVR-315.pdf>

→ For a new span/subdivided parcel

<https://tax.vermont.gov/sites/tax/files/documents/PVR-316.pdf>

myVTax

✓ Recordings

Town clerks should complete their recording of transfers with closing dates up to and including April 1 for the 2020 Grand List as well as clear their work queue of any lingering PTTRs that may be 'stuck'; i.e. those needing to either be submitted or sent back to the preparer.

✓ Sales Validation

Listers, **please begin if you have not done so or continue validating your sales** for the Equalization Study (those on your active work list). As a reminder, myVTax is a web-based application that can be logged into securely from any computer with internet access. If you experience any issues with the process, contact your District Advisor. As always, we appreciate your assistance with this process!

[myVTax and Sales Study Training 2019](#)

✓ Current use

We also ask that when reviewing ptttrs in myVTax, that you check to see if the Current Use Questions are answered correctly (Question G1 and G2). In the event you notice an error such as a current use

property transferring, and the boxes are not checked please send Current Use a notice through your myVTax or email them directly at TAX.CurrentUse@vermont.gov. Doing so helps Current Use notify the landowner to submit Current Use Applications and Withdrawals in a timely fashion.

Please reach out to your district advisor with any questions!

Current Use

Some helpful hints as you work your way through your download:

- Make sure you are on the **most recent version of NEMRC** (check live update (option U) on the NEMRC main menu)
- Make sure you have **downloaded the latest homestead declaration file** and processed all changes (#7 on NEMRC main menu)
<https://tax.vermont.gov/sites/tax/files/documents/GB-1071.pdf>
- Make sure you have **processed the property transfers** to the grand list ownership date of April 1, 2020
- After you have sent the completed file to PVR, **load the values**, even if it is your first exchange. You can load values multiple times.
- **If you are a reappraisal town** – make sure that the CLA on the first page is set to a 1.00. If you thought you were doing a **reappraisal and are now delaying** until next year, please contact your district advisor immediately to have the CLA reset.
- **On the first download you will need to Validate all the files.** If you are unsure what this means and what this involves please contact your district advisor.
- If the property owner has not yet filed a homestead, they are **Nonhomestead** at this time. You can correct this if they file in a subsequent download.
- If you are having issues making a file match to validate please **contact your district advisor**. You can scan or take a picture of your screen and we can often help you resolve the issue quite easily working from that.
 - **If ownership has changed** and PVR does not have that reflected, please let us know as soon as possible by clicking “Request Change” in the upper portion of the page and choosing Other- then type details about the transaction in the town comment box.
 - **If acreage has changed** and PVR does not have that reflected, please let us know as soon as possible by clicking one of the “Reason(s) for Change” in the boxes next to acreage and then type details in the town comment box.
 - Remember all enrolled **Farm Buildings are Nonhomestead by definition**. You will need to make sure they are coded correctly on your cost sheet before you begin allocation.
- Remember **excluded land valuation** is dictated by statute: Title [32 VSA 3756](#) Definition (Appraisal Value) (d) The assessing officials shall appraise qualifying agricultural and managed forestland and farm buildings at use value appraisal as defined in subdivision [§3752\(12\)](#) of this title. If the land to be appraised is a portion of a parcel, any portion not receiving a use value appraisal shall be valued at **its fair market value as a stand-alone parcel**, and, for the purposes of the payment under [§3760](#) of this chapter, the entire parcel shall be valued at its fair market value as other similar parcels in the municipality.
 - If this is a new parcel or the excluded land has changed you will need to look at the **current use map** to determine where the excluded land is in order to value it appropriately.
- Total land value (from cost sheet) minus excluded land (from cu calculation sheet) equals **enrolled land**. We recommend you try to go through the math, it will help you to complete the

downloads, understand the process and explain it to taxpayers. Your District Advisor will be able to provide you with the most up-to-date instructions that were recently distributed on Listserv.

<https://www.nemrc.com/support/grandList/CURRENT%20USE%20TIPS%202019.pdf>

2020 Current Use Instructions for downloading the file as well as the processing procedure for your enrolled Current Use parcels may be found at

<https://www.nemrc.com/support/grandList/Current%20Use%20NEMRC%20Instructions%202019.pdf>

Additional refresher materials are also available at our Current Use Training course materials link

<https://tax.vermont.gov/content/course-materials-current-use-training>

eCuse

Town clerks, please remember to check for applications that have been approved and are awaiting recording. The helpdesk (802) 828-6844 is available if assistance is needed with your password.

Land Use Change Tax

When possible, please continue to log into your myVTax account at <https://myvtax.vermont.gov> to see if you have any "LUC Values Requests" that need to be entered. Once Fair Market Values are submitted to CU, we will modify the current use enrollment and the current use file will be sent to you for updates.

Detailed myVTax instructions may be found at

https://tax.vermont.gov/sites/tax/files/documents/myVTaxGuide_LV314NavigationforListers.pdf

Education

PVR Classes

Due to the unforeseen circumstances of Covid-19 and the risks and limitations that it has presented, we have cancelled all live classes that were scheduled through June of 2020. If you have enrolled in any trainings dated after July 1, please know we will continue to monitor the situation and let you know the status as those dates draw closer.

We are working diligently to try to maintain as many training opportunities as we can as well as researching ways in which we might be able to provide more online trainings in the meantime.

- CANCELLED**
- **Data Collection**
May 13 – 14 ————— Franklin Conference Center, 1 Scale Avenue Ste 92, Rutland
May 20 – 21
 - **Vermont State Statutes**
May 28 ————— Franklin Conference Center, 1 Scale Avenue Ste 92, Rutland
 - **Deed Reading and Real Estate Exemptions**
May 29 ————— Franklin Conference Center, 1 Scale Avenue Ste 92, Rutland
 - **New & Seasoned Lister Training**
June 9 – 10 ————— Okemo Mountain Resort, 77 Okemo Ridge Road, Ludlow

Advanced Listers & Assessors

- July 1 ————— VT Technical College, Judd Hall, 124 Admin Dr, Randolph Center

Reappraisal Process

- July 13 ————— Okemo Mountain Resort, 77 Okemo Ridge Road, Ludlow

Land Schedule

- July 14 Okemo Mountain Resort, 77 Okemo Ridge Road, Ludlow

IAAO 100 Workshop: Understanding Real Property Appraisal

- August 18-19 VT Technical College, Langevin Hall, 593 Furnace St, Randolph Center

Registration is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/online-registration>

NEMRC continues to respond with additional webinars free to Listers and Assessing officials. Please check their website often for new listings <https://www.nemrc.com/support/webinars/> and to register.

NEMRC is also making videos from these webinars available at no cost to those who attended the specific session at <https://www.nemrc.com/videolibrary/>. PVR has grant money available to reimburse the fee for those who were unable to attend the original session if they receive pre-approval. More information may be found at

<http://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information>

The **grant application to apply for pre-approval** can be found at <https://tax.vermont.gov/sites/tax/files/documents/Grant%20Agreement.pdf>

VALA's education schedule for the 2020 course offerings is available at [VALA 2020 IAAO](#).

- IAAO 101 October 5-9th White River Junction
- IAAO 112 October 26-30th Manchester
- IAAO 155 September 3-4 Colchester

PVR classes will continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. Grant money continues to be made available for **pre-approved** mileage and lodging expenses (distances apply). A fillable .pdf grant application may be found at <https://tax.vermont.gov/sites/tax/files/documents/Grant%20Agreement.pdf>

Vermont Property Assessor Certification Program

Now might be a good time for you to investigate or review requirements for the Vermont Property Assessor Certification program and register for the upcoming classes you may need. Details may be found in the VPACP Handbook located at <https://tax.vermont.gov/sites/tax/files/documents/GB-1100.pdf>

Please be aware that the processing of recent VPA applications has been suspended and Certificates of Designation will be issued when feasible.

Grant Funding/ Reimbursement for Travel

If you are independently taking courses related to assessment, please know that certain expenses related to training (mileage above 50 miles one way and lodging for multiple day classes) for municipal listers and assessors that are not PVR sponsored but are related to assessment **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to our sponsored trainings. 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. More information about course funding and our grant program is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information>

Help Desk & DA Contact Information

PVR GENERAL HELP LINE
IT HELP DESK

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

[District Advisors & Territories](#)

DISTRICT ADVISOR HELP LINE

(802) 828-6887

Barb Schlesinger barbara.schlesinger@vermont.gov	(802) 369-9081	Nancy Merrill nancy.merrill@vermont.gov	(802) 522-0199
Christie Wright christie.wright@vermont.gov	(802) 855-3897	Roger Kilbourn roger.kilbourn@vermont.gov	(802) 233-4255
Cy Bailey cy.bailey@vermont.gov	(802) 233-3841	Teri Gildersleeve teri.gildersleeve@vermont.gov	(802) 855-3917
Deanna Robitaille deanna.robitaille@vermont.gov	(802) 323-3411	Theresa Gile theresa.gile@vermont.gov	(802) 522-7425
Nahoami Shannon nahoami.shannon@vermont.gov	(802) 828-6867		

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, select option #3 and ask to speak to another district advisor that is available.

Online Resources

Assessment Toolbox

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

Current Use Property - Assessing & Allocating

<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>

Exempt properties

<https://tax.vermont.gov/business-and-corp/nonprofits/property-tax>

<https://tax.vermont.gov/content/form-pvr-317>

Insurance value reporting

<https://tax.vermont.gov/sites/tax/files/documents/ReportingForExemptPropertiesFS.pdf>

<https://tax.vermont.gov/search/node/CR-001>

Lister Handbook

<https://tax.vermont.gov/sites/tax/files/documents/GB-1143.pdf>

Lister Task List

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

myVTax and eCuse

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

NEMRC Grand List Support

<http://www.nemrc.com/support/grandList/>

NEMRC MicroSolve CAMA/ APEX Support

<http://www.nemrc.com/support/cama/>

Open Meeting Law

<https://www.vlct.org/resource/quick-guide-vermonts-open-meeting-law>

<https://www.vlct.org/resource/open-meeting-law-faqs>

Property Tax Appeals

https://www.sec.state.vt.us/media/258674/tax_appeal_handbook_2007.pdf

<https://www.vlct.org/municipal-assistance/municipal-topics/property-tax-appeals>

Public Records

[VLCT Public Records Act FAQ](#)

<https://www.sec.state.vt.us/archives-records/certifications-fees/uniform-fee-schedule.aspx>

Property Tax Bills

<https://tax.vermont.gov/property-owners/property-tax-bill>

<https://tax.vermont.gov/research-and-reports/tax-rates-and-charts/education-tax-rates/faqs>

Parcel Related Online Resources

[Vermont Parcel Program Overview](#)

[Vermont Parcel Viewer](#)

[Vermont Land Survey Library](#)

[Digital Parcel Mapping Guidelines and Contract Guidance](#)