

Lister Connections and Updates Webinar 4/14/22 Q&A

Speakers/Respondents:

- Property Valuation and Review, VT Tax Dept. (PVR) Staff - Teri G., Christie W. & Deanna R.
- **Axiomatic** Principal - Patrick S.
- VT Center for Geographic Information (VCGI) Staff - Chaveli M. & Dylan B.

Q: Are any parts of the GIS system presented by Mr. Santoso accessible to the public?

PVR: No, it is only accessible to towns that are an authorized user.

Q: Can you access this from an IPAD

PVR: It is web based so yes you should be able to

Q: Please explain why you are asking for properties owned?

PVR: It is only if you decide to be transparent. Not needed!

Q: I missed it. Let's say 6 records have been verified, and we select which 5 of the 6 we want to send, or do all the ones verified go that are displayed on the screen?

PVR: You could send each sale individually while you are on that record and you completed the process, or all together – your choice. It is better to send them as you go to clear your queue.

Q: Are we going to be provided - from PTTR- with buyer/seller contact info like email or phone #?

PVR: If it is on the PTTR then yes!

Q: Maps are typically updated 2 or more years behind, so any suggestions on parcels that have been created over last few years?

Axiomatic: Updating your maps annually to coincide with April 1st is a good practice. We will have the grand list records, but not be able to link to the parcel if it doesn't exist.

Q: I am trying to understand how the VGIS site connects to our parcels. Currently I send the info from our grand list to GIS but it is not in current time current owners etc. In this system will the parcel viewer show current owners etc.?

PVR: VGIS will be updating from the 2021 grand list soon. It will always be a year behind.

VCGI: VTPIE pulls parcel data directly from VCGI, so there will be consistency between the two. For the VCGI parcel data/viewer, working with municipal vendors (if applicable) will be the best way to determine update frequency and recency. The [Town Status App](#) can be used to verify when each municipality was last reviewed and updated.

Q: When was the latest update of parcels from VCGI into VTPIE and when will the next one be?

PVR: It was the data they have right now. 2020GL

Q: Are all Inactive parcels due to contiguous ownership connected to the Parent parcel and show up on the maps?

PVR: If you have a separate parcel id then it would be separate.

Suggestion: An option on the dashboard for requesting a submitted study be released back to Lister to make correction or additional info. Having to write an email to District Advisor or contacting support is time consuming and you have to wait for them to respond.

Axiomatic contact info:

Support Email: support@axiomnh.com

Support Phone: (603)413-4978 Ext. 0

Request a VTPIE Account: Request.vtpie.org

Q: What is an unmatched parcel?

PVR: one that does not have a span number attached to it. You would go in and attach it to the correct file.

Q: Where there is an unmatched parcel, what is the LISTER procedure to match it up?

Axiomatic: Go into the sales verification screen, use the information from the PTTR (Buyer/Seller and Property Address) to determine the correct property. Example: first start with the property address, if you cannot find it that way, look by buyer = owner. You can search and link properties on the properties tab. The recorded training has a demonstration of this.

VCGI: Sometimes an unmatched parcel is the result of geometry updates being “ahead” of the latest Grand List (e.g., a geometry update from February or March may include newly subdivided parcels that do not yet have a SPAN because they did not exist at the time of the previous year’s Grand List. This may be remedied when next annual Grand List is published and joined to parcel geometry in April/May). Otherwise, towns and vendors generally work together to assign/identify SPANs to unmatched parcels.

An unmatched parcel does not have a valid SPAN in the parcel data and thus will not be linked to the Grand List in the Parcel Viewer. For most towns, Listers can work with the town's contracted GIS vendor. This is the best way to address unmatched parcels.

Q: Is there in GIS A layer for wastewater permits from Department of Environmental Conservation? Anything to connect GIS with data from Department of Environmental Conservation - permits issued?

VCGI: Stormwater Permits - Issued:

<https://geodata.vermont.gov/datasets/VTANR::stormwater-permits-issued-permits/explore>

VCGI: Stormwater Permits – Pending:

<https://geodata.vermont.gov/datasets/VTANR::stormwater-permits-issued-permits/explore>

Q: When do grand lists get updated? The 2021 grand list is not up yet.

VCGI: We are hoping that the 2021 Grand List will be added to the Parcel Viewer next month.

A more detailed summary of parcel geometry and Grand List update procedures can be found here: <https://vcgi.vermont.gov/resources/frequently-asked-questions/parcel-program-faqs#28>

Q: How can we work with other towns when they are using different vendors. Everyone needs to agree, and this becomes difficult. We are working on this in our town, but one town is difficult to work with.

VCGI: Agreed – CAI the most common vendor for the state, and neighboring towns using CAI (or other neighboring towns sharing the same vendor) should more easily be able to coordinate boundary parcel edits. For now, this is the approach we are working with but we recognize there are

difficulties and inconsistencies. We hope/plan to improve our town boundary lines and procedures going forward.

Mapping status

<https://experience.arcgis.com/experience/d88b19e908a1460da8bcb7326f7c2ec6>

Q: Hartland tries to send out sales verification forms as soon as possible on any and every sale that appears to be valid or that we want more info on. Within a month of the sale is when we get a better response back from the seller and buyer.

PVR: Yes, it is best to send out sales verification forms as soon as possible after the sale occurs to avoid going past the address forwarding

Comment (Audience): It seems like there should be a place in VTPIE to say that we have sent a letter.

PVR: In the comments we see all comments.

Comment (Audience): Grievance notice clarification/Reminder:

PVR: Town should send change of appraisal notices for all changes in value including changes to the homestead value or housesite value, as these are also grievable values. It is often helpful to flag the real (total) value for the notice also even when the value has not change to help clarify that although you have changed their homestead and/or housesite based on their HS122 filing, you have not made any change to their overall value.

Comment (Audience): But a sale that occurred on April 1st and the deed is signed before midnight on April 1st, that homeowner is allowed to declare a homestead through the state, because they are the deeded owner as of April 1st. They take ownership at the deed signing, they don't have to wait until the document is recorded to move in.!!

PVR: It is from Date of Closing so yes they could claim a homestead as long as they are living there as of April 1 of that year.

Q: Homestead decs you receive after lodging a grand list. Person declares business/rental use change value due to business. Do you send a grievance?

PVR: Yes, Town should send change of appraisal notices for all changes in value including changes to the homestead value or housesite value, as these are also grievable values. It is often helpful to flag the real (total) value for the notice also even when the value has not change to help clarify that although you have changed their homestead and/or housesite based on their HS122 filing, you have not made any change to their overall value.

Comment (Audience): Yes, you do send a COA if there is a change of allocation. In Hartland: we put in "Change of allocation due to homestead dec" It's on now our F5 function key because we use it so much.

Comment (Audience): I always put 'NO CHANGE TO REAL VALUE' and then put their business/rental use in the other box

Comment (Audience): We have experimented with different cover letters sent out with the verification forms, and we get a very good return. We send SASE (Self Addressed Stamped Envelope) also

Comments re: exterior photos:

Ext. picture to use from online, sure. But using condition and quality data from online, I do not suggest it.

You can use information, but photos shouldn't be used for assessor card.

The photographer has a copyright on the photo. You can't copy it without a license.

MLS does not allow copying photos without permission or be fined for realtors.

PVR: Interior photos are never something you want in your files, from any format. Using data to determine whether or not your inventory for the property is correct is perfectly reasonable, however. It is always preferably to view the property when you are making a change if time and the property owner allow it. If you cannot, it would be reasonable to update your inventory (physical factors that are wrong- ex- basement is now fully finished, if you are considering changing anything that has to do with the condition of the property it would always be preferable to view the property as this is a judgement call based on all factors and is very hard to discern or defend from online information.

Q: Would you go by just the ad or use it as an excuse to make a visit?

PVR: If the property has changed and does not match the lister information then yes you should see if you can do an inspection of the property. If no response, then yes you could use the information you find online being careful to make sure it is the correct property and reflecting only changes to inventory not items that were judgement at the time of reappraisal such as quality and condition.

Q: Will the validity of the information be challenged because the lister/assessor did not gather it?

PVR: The property owner has the right to appeal any year with the value change or not. The challenge would be to fair market value and if they went to BCA, they would be required to allow an inspection even if they did not allow the listers to inspect the property.

Comment (Audience): We have a NEREN membership which allows us to look back at those listings to check our inventory as often the pics and such are pulled from the public view but can be still viewed thru NEREN.

PVR: Yes this is great resource, and the terminology is important that you are verifying inventory.

Q: The magazines that are published and sitting in stores/restaurants magazine racks can't be used? As in /BCA?

PVR: Yes, they can be used. For BCA or Lister information. It is public record

Comment (Audience): They can challenge it but it can lead to a conversation with the owner where you can ask to inspect the property.

Q: Can you disqualify a sale a year or 2 later in the interest of maintaining CLA if the property has changed for better or worse since the sale?

PVR: No, the sale would be compared to listed value at time of sale. If for some reason you found a blatant error, then you may be able appeal that sale, but you will have to prove it changed prior to the sale not after. The goal of the equalization is to reflect fair market value and represent that through valid transactions, not to preserve the CLA, so that needs to be the goal even if we do not like the outcome.

Comment (Audience): I have been sending the owners letters minimally prior to change notice indicating I would like to confirm information on listings. If there is no response these changes will be updated in the town records

Comment (Audience): The difference between sale price and assessment many times is due to complete renovations/upgrades. They do not need permits for that here in Essex. Again, I will not update our data for condition and quality changes via MLS or any other public information. Many times, the new owner is not susceptible of having me come and inspect the property to increase the assessment due to these changes vs. if the change is for finished basement, etc.

Comment (Audience): I know that I am beating this to death, but we need a new category for short term rentals since they are changing our CLA or COD.

PVR: It would not be a new category, but it could be valued using the income approach if that proves to be the best method of the three valuation processes (Income, market, cost). This is an appraisal question and a highest and best use analysis which should be performed as part of the value analysis not a category question.

Comment (Audience): I find the biggest gaps between sale price and assessed value is on those properties where we did NOT get in to do an interior inspection during our 2019 reappraisal. So, I take a careful look the property and in those cases I might take a hard look at the guessed at quality and condition that was put on that property with an exterior inspection only.

PVR: This is where it is very important to try to gain access to the interior of properties at the time of reappraisal to the highest degree possible

Comment (Audience): If a property is in poor/fair average condition and the MLS shows a total upgrade, of course you would change the condition to average/good.

PVR: Be very careful and make sure the poor/fair or average/good is consistent with the time of your reappraisal. Understand what the lister/assessor coded other properties like that one.

Q: But becoming aware of new renovation /upgrades on bldg BEFORE SALE would change bldg depreciation/condition in CAMA system? Or not?

PVR: It may or may not. Look carefully at the property and do not change because of the sale price.

Q: If we are talking about a sale being valid or invalid for equalization purposes, only major changes made after the April 1 can be considered. If we missed changes that were made before April 1, then the sale has to be considered using the April 1 GL. Right?

PVR: Yes, that is correct- sales are compared to listed value at time of sale. Any changes to the property prior to April 1, of the sale year would use the prior April 1, grand list. Any changes after April 1 of the grand list year would use the prior (before sale) grand list. Think of it as the legal value that was set prior to the sale. If changes were made after the sale it would stay in the Eq Study with the last Grand List listed value.

Comment (Audience): **Short term rentals may need to be valued on income in next reappraisal**

PVR: Agree it may need to be done that way. Still look at FMV of the property and use all three (Market, Cost, Income) to see the appropriate value method.

Q: **Would it be a bad idea to show up at an Open House to get a peek inside?**

PVR: Correct, bad idea. You want to show confidence in your work, and this may be seen as the property owner not directly providing access and create ill will even if it might be legal.

Q: **The Dept of Taxes web site for Listers and Assessors for 2022 Lister Inspections kind of leans toward not doing interior inspections.**

PVR PVR does not lean towards not inspecting the interior, this is always preferable. However, what PVR is providing are alternative means if people are still reluctant to provide access due to covid. The point of the message from PVR is that listers/assessors need to do their job regardless of the limitations to access the interior and we should find and use alternative means as need to make sure we can get the data we need, for example mailers for information, video walk throughs, etc. It is not fair and equitable to not change value when we know there has been improvements simply due to lack of access.

Comment (Audience): **I will state that we have had to use pictures, videos, and conversations to make judgements on the condition of a property since COVID hit as we have not been able to gain interior access since March 2020.**

Comment (Audience): **Bottom line is, if a property owner disagrees with the COA, then they can grieve and we have the ability to correct or change back if needed especially if they refuse to respond back to us with our inspection letters we send out. If they refuse to let us have access to the property during grievance, then we can use our best judgement, knowing that the property owner can always appeal to BCA and then will have to let them inspect the property. At which time I also request that one of us listers tag along on that visit with the property owner's permission.**

Q: **With regards to “prolonging” the life of your reappraisal, are there any towns out there that developed guidelines for general maintenance. Essentially statistical criteria that may trigger the town to revalue a neighborhoods or categories ext. within the town. I am thinking in the future after my next reappraisal setting up some guidelines like this. Would the state allow this type of general maintenance?**

PVR: A partial reappraisal is one of the alternative types of reappraisal allowed under the reappraisal rules. You would need to be reappraising that portion of the town (full reappraisal not just statistical- so that you could bring those properties to 100% of FMV. You would then adjust the

value of those properties. If you do update a small area of town because sales in the area are running higher or lower (maybe a road or neighborhood) than the rest of the town, you could update it making sure the CLA is applied. If any of those properties do sell after the next grand list we would use at time of sale (the updated value) so, we may use the updated value for that property. It would be general maintenance to the grand list. Talk to your district advisor if you are considering an alternative plan.

Q: Is there a statute or instruction on PVR on # of changes on GL? For example, if you have 10% of GL parcel with value changes ... is that maintenance?

PVR: If you qualify for a partial reappraisal (using the State Guidelines) then we would use the new listed values and if you did not qualify for a partial reappraisal then we would use the at time of sale (prior grand list value) Typically it would need to be at least 10% and a market analysis to determine what the basis is for the partial (geographic, category etc.). Talk to your district advisor if you are considering an alternative plan.

Q: Can you touch on the recent survey that was just sent out about filling Lister's/Assessor jobs?

PVR: We are trying to help towns with difficulty finding help to do your work. This is an analysis to study where towns are at and how much of a problem they are having.

Q: If there is land in our town, with land and housesite in adjacent town, we use our land schedule, continuing from the number of acres in the adjacent town. Is this a good practice?

PVR: Correct this is good practice, you should value it as a whole and allocate what portion is in your town. As well as putting a homestead value on that land (if it has a house in the other town) and a housesite if it qualifies as part of the two acres. It may end up as category Misc/Land Only with a homestead and or housesite if it qualifies.

Comment (Audience): The state needs to help support an apprenticeship program for towns to be able to bring in apprentices and help cover those costs. I've been having conversations with my teen children about the field. And I am in the process of being on the list of professionals to talk about the field of assessment on "Career Day" at a high school and in the 4-H program.

PVR: That is part of why we sent out the survey on lister offices PVR has done some analysis and will continue to try to work with technical centers etc. to see if we can get some classes going through these venues.

Comment (Audience): Whatever you do, make sure to include notes on the Property Record Card as to what the misc. adjustment is for. :)

PVR: When properties are adjusted for BCA, state board or court it is often preferable to enter the value change as a miscellaneous adjustment. The reason for this is because any board of appeal should be finding fair market value and then applying the appropriate level of appraisal to adjust that value. This should be the reflected decision. It would be ex Parte communication for any appeal board to ask the listers to run values or change anything in the CAMA system to see what the results would be.

Comment (Audience): ALWAYS put a date with your notes

Comment (Audience): Put dates on everything -- sketches, new addresses, everything --

Q: So, if a grade of a property was rated as good when it was built 20 years ago, and a different property similar construction built today was graded higher today is that a problem when using to compare at an appeal. or how do you defend your decision?

PVR: When you value a new construction you use the cost tables, and the quality of construction judgement should be similar to the time of your last reappraisal. This is where it is good to have a book of quality picture for your town to refer to your town specifics for different quality grades etc. Similar to creating your own Marshall & Swift quality manual.

Comment (Audience): Grievance means putting the blinders on to look at that property.

Comment (Audience): Always ask yourself in everything you do, Will this hold up in Court?!