**Passwords** – This software allows the users to:
- establish as many passwords as needed
- each password can have different privileges
- create passwords that consist of Upper/Lower case letters, Numbers, and Special characters.
- Grand List software should have different passwords for each As Billed Grand List as well.

Viewing / Editing – Simply open the program and select 'Password Maintenance' on the 'Main Menu' seen below. If you get a message stating 'Access Denied' that means you do not have privileges to access this area of the program.
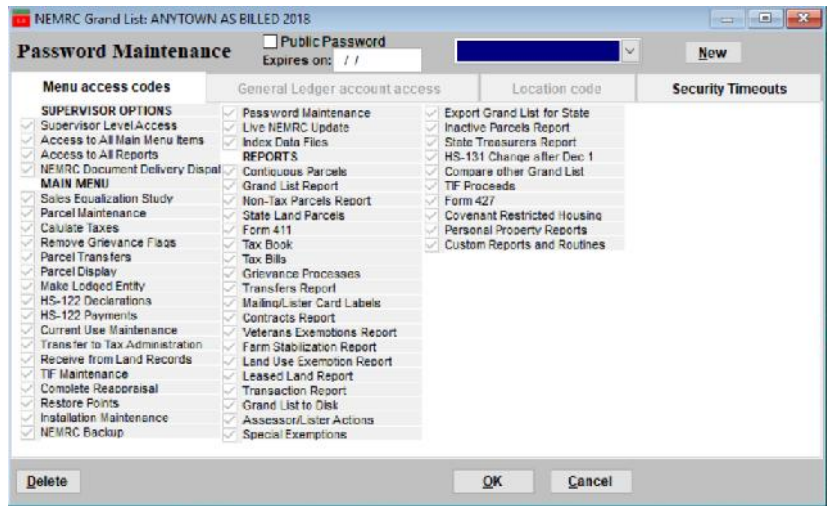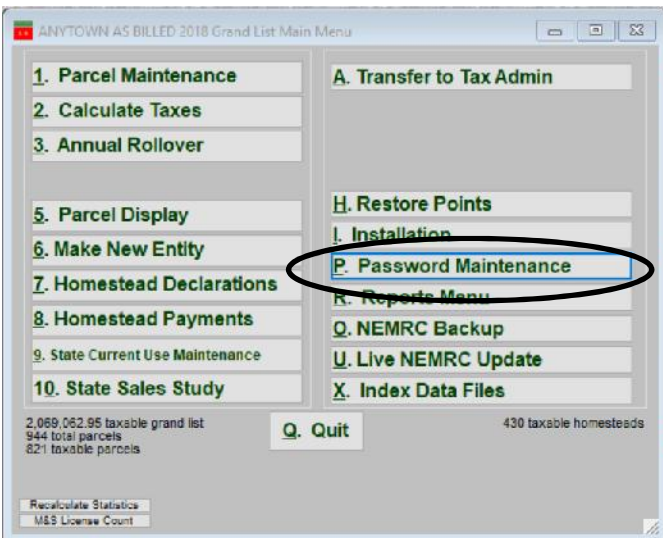

Click the drop down on the right side to see a list of all passwords currently in the system along with their corresponding privileges. Once a password from the list is selected you may add and remove privileges simply by clicking on the check boxes on this screen.
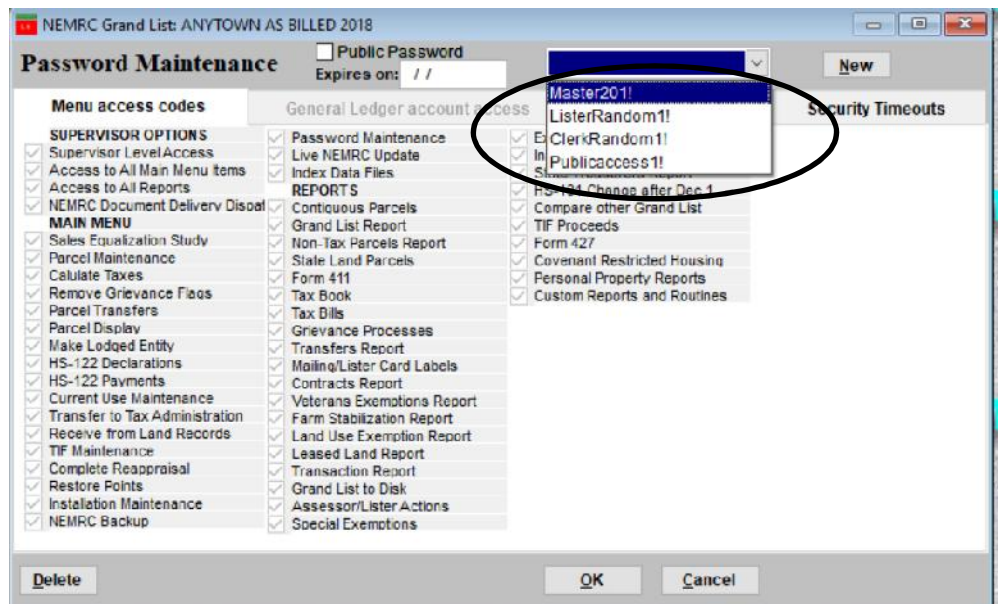
Adding a new password - Click the New button on the right and follow the prompts on the screen. Once your new password is created you may select the appropriate privileges for this user by placing a check in each of the boxes on this screen.

Public Password Checkbox – If this password is going to be used by users that should not see confidential information then check this box. This will automatically remove access to sensitive areas or data within the software.
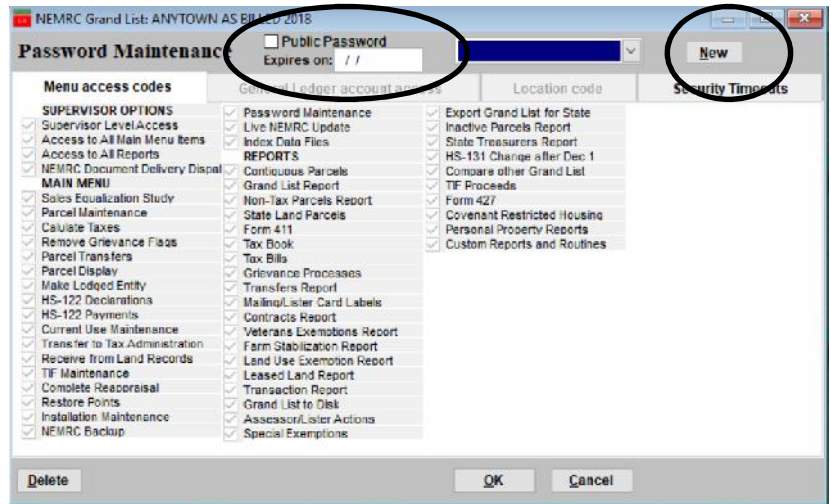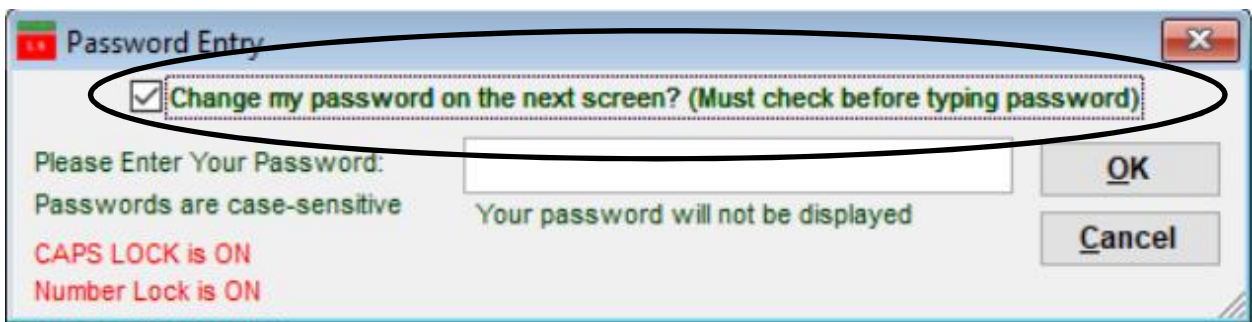

Deleting a password – To delete a password simply select the password from the drop down list and click on the 'Delete' button in the lower left corner of the screen. Then select 'Yes' to confirm this action. You should periodically review your passwords and remove passwords that are no longer being used.
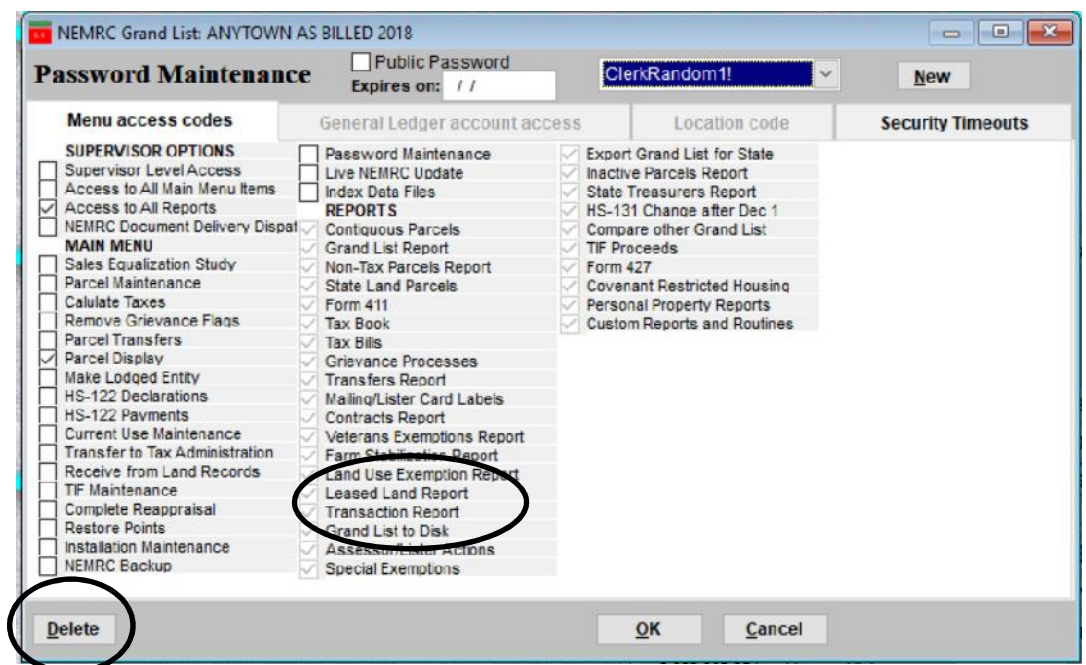
Changing existing passwords – This will allow you and other users to update passwords and retain existing privileges.

- Simply launch the software and when you are prompted to enter your current password simply check the box labeled 'Change my password on the next screen?'.
- Then enter your existing password.
- Press the 'Ok' button to continue.
- Now follow the instructions on the next window that appears. You will be asked to enter your new password and then confirm your new password by typing it again.

Password Entry

☑ Change my password on the next screen? (Must check before typing password)

Please Enter Your Password:

Passwords are case-sensitive   Your password will not be displayed

CAPS LOCK is ON
Number Lock is ON

OK

Cancel

Due to end user feedback we have modified the process that is used to flag parcels for a Change of Appraisal Notice. In prior years when you changed a parcels Real Value, Homestead, or House site value the program would automatically turn on a Change of Appraisal flag for the value you changed. For example. If you changed the 'Housesite' value on a parcel as seen in the example below. We changed it from 235,900 to 200,000 and we were prompted to turn on the Change of Appraisal flag. Then enter a comment as to why we changed the value.
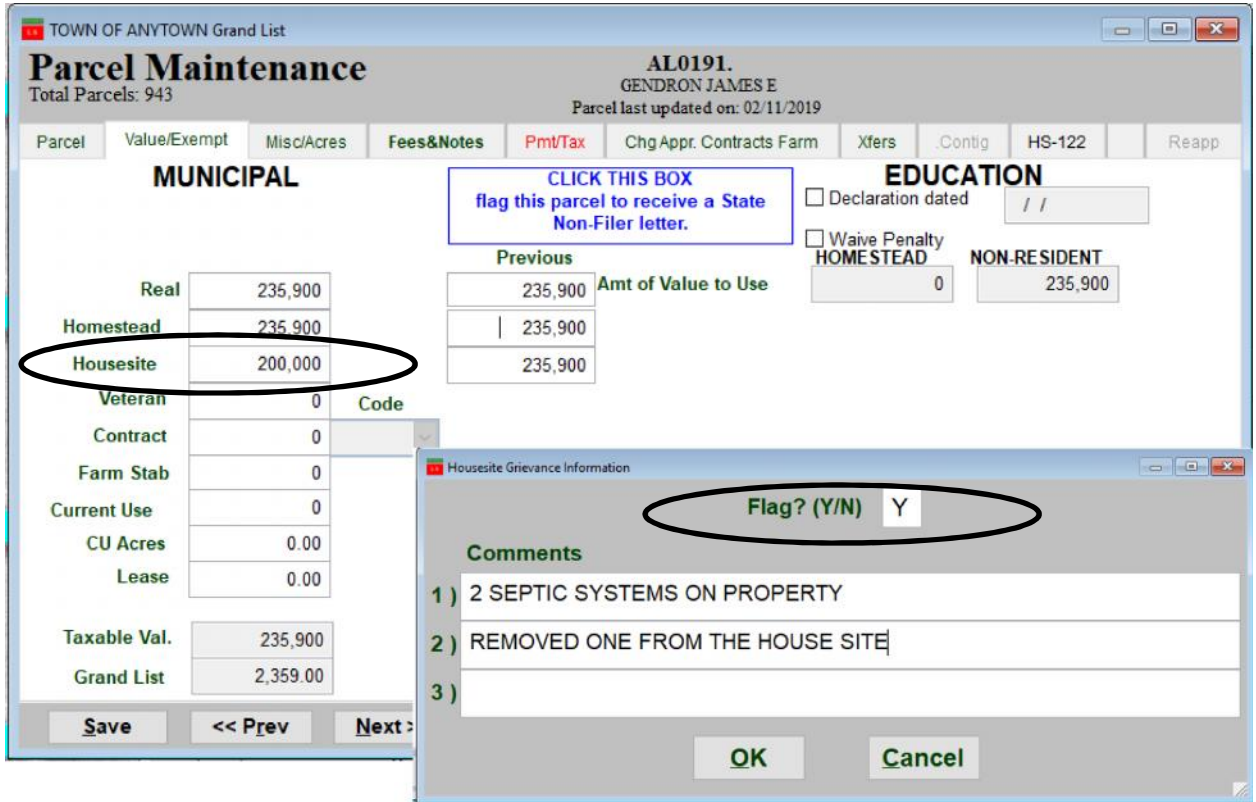
When you reviewed the 'Chg/Appr Contracts Farm' Tab you would find that only the 'Housesite Appr. Change filed was set to 'Yes' and the 'Real Appraisal' and Homestead Appr. Change flag remained 'N' as those values did not change.
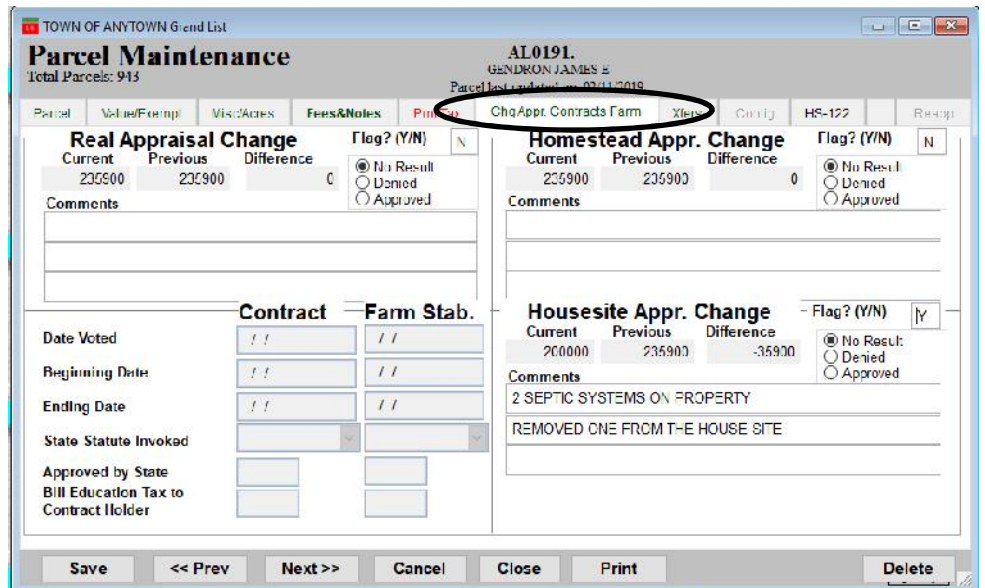
From this point forward when you just change a Real Value, Homestead, or Housesite value the program will automatically flag all 3 for Change of Appraisal flags. See illustration below. When you print your Change of Appraisal notice for this parcel the property owner will see that the Real value and the Homestead value did not change. However the Housesite value did and it is noted why it was changed.

Now go to '**7 Grievance Process**' screen on the '**Reports Menu**' and look at the actual Change of Appraisal Notice for our sample parcel on the previous pages. Below is the Grievance Process screen.

1. Action – you select here will dictate what reports and notices will print or display. For instance currently 'Initial Notice of Change' is selected therefore when you select an item under '**Format**' it will print a Grievance Report, Grievance Notice, or Certificate of mailing.
2. Action - If you choose Result of Grievance then when you make a selection under '**Format**' they will relate to the Results of grievance report, Result of grievance notice, and Result of grievance cert of mailing.

3. The Change Notice has updated as well. The owner name still fits in a window envelope.

4. Parcel ID, Span #, Total Acreage, Property descry, Tax map, & 911 fields print in the middle as seen here.

5. The Previous values and Current Values are all grouped together. Showing the difference below each column.

6. All comments will show in this area if selected to print

TOWN OF ADDISON
NOTICE TO TAXPAYERS AS OF June 1,2019

Change in Appraisal of Real Estate
and/or Notification of Homestead Values

GENDRON JAMES E
19 CHURCH ST
ANYTOWN VT   05555

Parcel ID : AL5191.	911 Address:	191 ALGONQUIN DRIVE
SPAN : 001-001-10001	Property Description: 1.55 CAMP	
Total Acreage : 0.37		

	Total Real Value	Homestead Value	House Site Value
Previous (last year) total	235,900	235,900	235,900
Current (this year) total	235,900	235,900	200,000
	----------	----------	----------
Difference:	0	0	-35,900

House site Comments: 2 SEPTIC SYSTEMS ON PROPERTY
                        REMOVED ONE FROM THE HOUSE SITE

Title 32, Vermont Statutes Annotated, section 4111 (g) reads as follows:
"A person who feels aggrieved by the action of the listers and desires to be heard by them, shall, on or before the day of the grievance meeting, file with them his objections in writing and may appear at such grievance meeting in person or by his agents or attorneys. Upon the hearing of such grievance the parties thereto may submit such documentary or sworn evidence as shall be pertinent thereto."
Also note that Section 64 of Act 71 requires notification of value on homestead, for appeal purposes.

Formal grievance hearings will be held at the Addison Town Clerk's Office on June 15, 2019 starting at 9:00AM, ending at 3:00PM.

All appeals will be by APPOINTMENT ONLY and must be in writing. To schedule an apppointment please call the Town Clerk's office at 759-2020 between the hours 8:30AM-12:00PM, 1:00PM-4:00PM(M,T,TH) 8:30AM-12:00PM(W,F)
* A homestead is the principal dwelling improvements and land owned and occupied by a Vermont resident individual as the individual's domicile. A homestead does not include buildings or improvements detached from the home and used for business or rental purposes. A housesite is that portion of a homestead that includes the principal dwelling and as much of the land surrounding the dwelling as is reasonable necessary for use of the dwelling as a home, but in no event more than two acres per dwelling unit.

Changing parcel ids

History of parcels ids – In the past some Municipalities renumbered their Grand List every year, some created parcel ids that would inform the Listers and other Municipal officers where a parcel was located, While others used tax map numbers as their parcel identifiers. When all this work was done on paper it made sense that you would want a parcel id scheme that would let you know what street the parcel was located and if it was on the left side or right side. These IDs were a way for Listers to set up their files in the filing cabinet as well.

Once Act 68 was put in place and computers were being used to track all of your grand list data it was asked that Listers not change parcel ids every year, and try not to change them at all if possible. That is why a password is needed before you are able to change parcel ids. However, there is no perfect number system where a parcel id would not change at some point. Other than just using a random numberings scheme.

Changing parcel ids seems to be a topic Listers approach NEMRC about often throughout the year. Therefore, we are creating this document to give you some things to think about for the future. We would recommend preserving your current parcel ids in a field that you can edit on your own, Still show that field on reports, and be able to find parcels based on your current parcel ids. Then change your "Parcel ID" field to a random numbering scheme or the last 5 digits of the span number. (However, span numbers change when a Unlanded Mobile Home gets replaced with a newer mobile home).

Changing parcel ids is a simple task until you have to think how the change may affect others in your office and outside your office. For instance, If you change a parcel id on the grand list it immediately affects that parcel in all of your previous grand lists. As the parcel you just changed has always been identified on the prior grand list under ID 03-01-001 and now in 2019 it is renumbered to 08-01-001. Now let's expand that out to the other offices in your town like the Treasurer's office, Planning and Zoning, Town Clerks (Land Records, Animal Licensing etc) Code Enforcement Department (Apartment Buildings), Outside Escrow companies. When you change that parcel Id these other departments and outside companies need to update that parcel id as well. Otherwise you have a situation where 1 department has the new parcel id and 5 others have the old parcel id.

Other things to think about. Confidentiality. If your parcel id is based your 911 address do you change the ID when someone submits a 911 confidentiality form with the town. Many people do not realize these forms exist. Below is a sample of the form. The property owner must fill it out and submit it to the Town Clerk where they own property. Once this document is filed then it is up to the Municipality to make sure their locatable address is removed from public records.

CONFIDENTIALITY OPTION FORM

I, _____ , residing in the municipality of _____
          (PRINT NAME)   (MUNICIPALITY NAME)

exercise my option to keep my name and the street address of my property from being linked in a municipal public record. I understand that I am required by law to provide an alternate mailing address, such as a Post Office Box. My mailing address is:

_____
(MAILING ADDRESS)

If my mailing address changes, I understand that it is my responsibility to provide the Town Clerk with a current mailing address. I understand that my request shall remain confidential.

IMPORTANT INSTRUCTIONS: *File with the Clerk of the municipality in which you reside.*

For Municipality Use Only

Please Initial to Confirm Receipt of Above:
Clerk: _____
Department 1: _____
Department 2: _____
Lister(s): _____   _____   _____
Treasurer: _____

What you have to do if a Parcel ID needs to change:

Open your Grand List program and go to '1 Parcel Maintenance' bring up the parcel that needs to have the Parcel ID changed. Then click the button labeled 'Change Parcel ID'
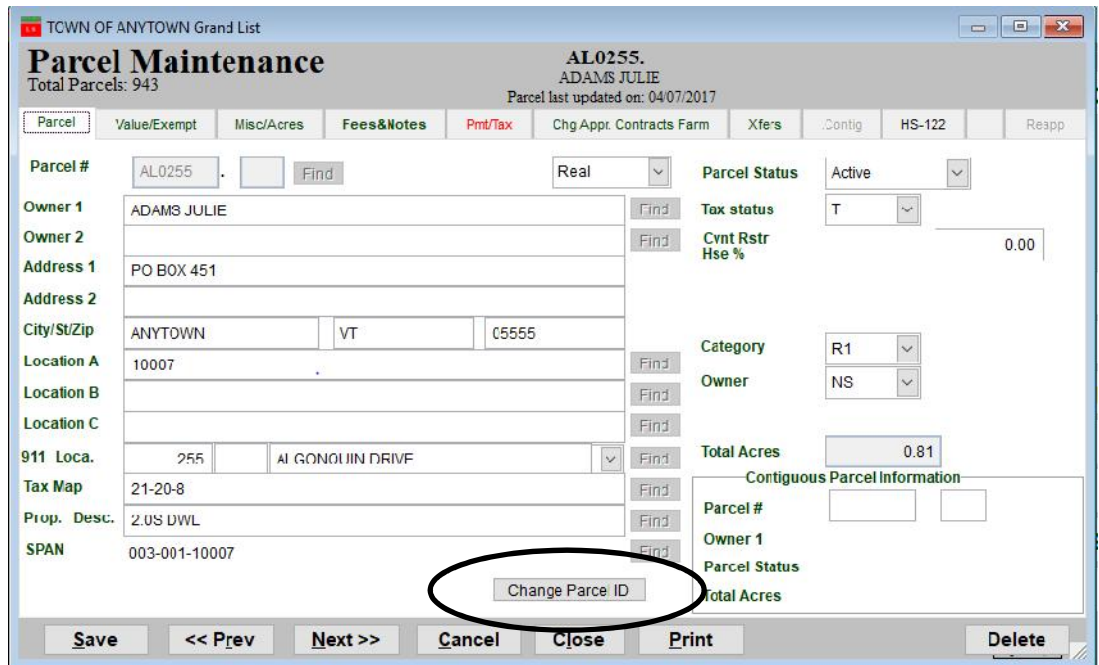
Next you will be prompted to contact NEMRC support to obtain an access code. Once the access code is entered you can enter you new parcel id. However, you are going to have to keep track of what the old parcel id was and what the new id is on this parcel. Because you are going to probably have to have the Treasurer update their tax receivable software. It is not uncommon for Treasurers to get requests for 10 years of history on a specific parcel. If they do not update the prior years of tax history with the new parcel id they will not get all the information that is being requested of them.
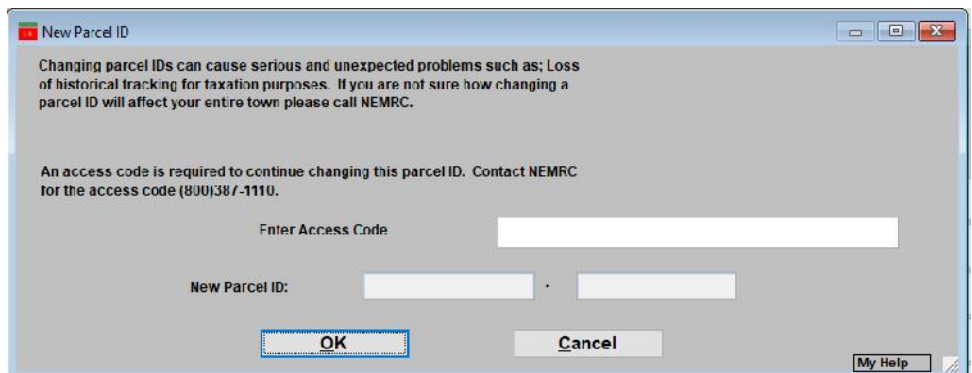
What would it look like if you changed your parcel ids from their current format to a random number or the last 5 digits of the span number? In the example below the parcel # field is a random number 924. The original id is now in the Location A field. You are able to change this field as needed because and you can still look up parcels by that ID and print it on various reports.

Here is an example of a Grand List report. The Location A field can be printed on this report and others if needed.

Comparing Current Grand list
To
Grand Lists of Prior Years

COMPARISON REPORTS:

Comparison Reports compare the grand list you are working in to any other grand list you have listed on your '**Entity Maintenance**' screen. These reports can be run from the **Reports Menu** option '**O Compare other Grand List**' or from the **Main Menu** option '**7 Homestead Declarations**' next click the '**Print other homestead reports**' then click the button labeled '**Compare last years HS – 122 data**'.

1. You can run reports against "Frozen" Grand List by placing a check mark in the box available. *A Freeze file is automatically created when you print your tax bills. This file can not be changed. This option is only available when you are logged into an "As Billed Grand List"*
2. Or select another grand list entity you wish to compare your data with. Simply highlight the Entity number by clicking on it as seen here. Entity 18 is the entity selected in the example below.

3. Select a comparison report you would like to run. The next page has is a description of each report.

Comparison Report descriptions

A) Homestead Flag On/Off Difference – Provides you with a list of parcels that were flagged last year but not this year.

B) Exemption Comparison – Displays parcels that had a change in any exemption value. Veterans, Current Use, Contracts, Farm Stabilization, and Special Exemptions.

C) Rental/Business Use Comparison – Lists any parcel with a change to the Rental / Business use percentage of their HS 122 (Homestead Declaration).

D) Business/Rental Use of Outbuilding - Lists any parcel with a change to the Business/Rental use of Outbuilding based on their HS 122 (Homestead Declaration).

E) Missing or Inactive parcels one way or the other – This report shows all parcels that have been added, removed or if their 'Active/Inactive' status had been changed. Remember you should not 'Delete' parcels from your grand list use the 'Inactive' status and note why and when they are inactivated.

F) Name Changes - Shows all parcels that the first owners name has changed. This can include spelling errors that have been corrected, valid transfers, or simply adding punctuation to the name field.

G) Real, Homestead, Housesite Value – These 3 reports list any parcel the real, homestead, or housesite value of one grand list does not match the real, homestead, or housesite value of the grand list you are comparing it too.

H) Equipment and Inventory Values - Lists any personal property accounts where the Equipment or Inventory value has changed.

I) Tax Status Changes - Lists any parcel where the taxable status 'Taxable, Non Taxable, or State Owned' changed.

J) Tax Category Changes (CD2) – List any parcel where the category changed IE: R1, R2, MHU, MHL etc

K) Total Acres – Lists any parcel where the acreage has changed.

L) Non Taxable / State Land Statutes – Lists any parcel where the 'Statute' changed on 'Non Taxable', 'State owned', or 'Voted' contract / Farm Stabilization. These should not change from one year to the next unless something specific happened to a parcel.

Tracking Business and Rental percentages from one year to the next.

Below is an example of the Business/Rental use comparison report. As mentioned on the previous page it compares the amount of Rental/Business use declared on the current year's HS 122 to a previous year's Homestead Declaration. This report is very important to run and make adjustments as needed. It is the one of the easiest ways to see who is not declaring business and rental use from one year to the next. If a person closes their business or stops renting then you need to make sure you run this report and adjust the homestead and house site values accordingly. Otherwise you will be including them on the Non Resdential grand list and they will get taxed with the Non Residential tax rate.

Example 1: Person is declaring Rental use of 30% this year and declared 0.00% last year. In short they are declaring rental use for the first time this year. Research this property the best you can and adjust the homestead and house site values by 30% so they get included on both Homestead Ed and Non Residential Ed Grand list.

Example 2: Person is declaring Rental use of 0% this year and declared 29.00% last year. If you believe they are not renting any longer then you must change their Homestead and House site values so they are not included on the Non Residential Grand List. Note: You may find out that they are on this list simply because they have not filed their Homestead Declaration yet.

Example 3: Person is declaring Rental use of 13% this year and declared 14.00% last year. Adjust Homestead and house site values accordingly to parcels that are declaring more or less of a percent. If you feel this is simply a typo you can report it back to Tax payer services by using the Listers response. Go to https://www.nemrc.com/support/grandList/ and select Listers Response for more details.

Example 4: Person is declaring Rental Use of 51% this year and declared Business Use of 51.00% last year. This is most likely a mistake made when filling out the HS 122 form. The Homestead and House site values still need to be adjusted for 51% either way. If you research and find it should be under Business Use then report it back to Tax payer services by using the Listers response. Go to https://www.nemrc.com/support/grandList/ and select Listers Response for more details.

```
03/12/2019                                    TOWN OF ANYTOWN Grand List
03:32 pm                          Homestead Business/Rental Use Comparison Report
                                       Compared to ANYTOWN AS BILLED 2018


Parcel ID          SPAN      Name                              Business/Rental Use Change
-----------------------------------------------------------------------------------------
```

Example 1
```
CD0251.            10053     WIRTH FRANK JR
          Rental Use % is 30.00 was 0.00
```
Example 2
```
GC7559.            10123     BROE ERNEST C
          Rental Use % is 0.00 was 29.00
```
Example 3
```
GR0912.            10136     EATON MORIAH GUARDIAN
          Rental Use % is 13.00 was 14.00
ME0931.            10289     DUBRULE JOHN
          Business Use % is 0.00 was 50.00
```
Example 4
```
MR1035.            10306     MALONEY CALLA
          Business Use % is 0.00 was 51.00
          Rental Use % is 51.00 was 0.00
MR3540.            10348     GADPAILLE ERIC
          Rental Use % is 0.00 was 25.00
OB0057             10392     GAMELIN JASON
```

Next run the "Business / Rental Use of Outbuilding" comparison report. This is the only place you are going to catch parcels that are no longer using an outbuilding for Business / Rental Use. So you want to pay special attention to any parcel on this report that states Business Use of outbuilding is now off. This is the only report that is going to tell you that a parcel is no longer using an outbuilding for business/rental use. You must research why they are not declaring business / rental use on the outbuilding. If they no longer run the business out of the outbuilding then you must make sure you adjust the Homestead and House site accordingly. Or the parcel will be included on the wrong grand list and taxed on the Non Residential tax rate. A person may end up on this report if they have not filed a homestead declaration yet.

Example 1: As mentioned above research this parcel and adjust homestead and house site values.

Example 2: Notice ME0931 DUBRULE is declaring an out building for Business and Rental Use this year however looking at the comparison report on the previous page he declared 50% business use last year. You must research this parcel deeper and figure out if he is using part of his house for business use?

- If so then you must do a lister response and make sure his homestead and house site values are adjusted by 50%.
- If they moved the business out of the home to an Outbuilding on the property then you must subtract the amount of the outbuilding from the Homestead and house site value of the

Either way in this example he should be subject to being on the Non Residential grand list. The question that needs to be answered is How Much of his parcels value should be on the Non Residential grand list? 50% of his house or the entire value of the outbuilding.

```
03/12/2019                              TOWN OF ANYTOWN Grand List
03:48 pm                  Homestead Business/Rental Outbuildings Used Comparison Report
                                    Compared to ANYTOWN AS BILLED 2018


         Parcel ID          SPAN      Name                        Business/Rental Outbuildings Used Ch
         ------------------------------------------------------------------------------------------
```

Example 1
```
         GC7559.            10123    BROE ERNEST C
                   Business Use of outbuilding is now off.
         GR0912.            10136    EATON MORIAH GUARDIAN
                   Business Use of outbuilding is now off.
```
Example 2:
```
         ME0931             10289    DUBRULE JOHN.
                   Business Use of Outbuilding is now ON
         JS1133.            10183    HUNT ROBERT J
                   Business Use of outbuilding is now off.
         JS1578.            10190    CORREIA ANTHONY H
                   Business Use of outbuilding is now off.
         LS3057.            10234    DANIELSON DIRK
                   Business Use of outbuilding is now off.
```

Another way to compare Business / Rental percentages and Outbuildings used for Business / Rental use is to simply print these reports from each grand list. Print one from the Working Grand list and one from the 2018 As Billed grand list. Then you can manually compare them. Below is how to run the reports.
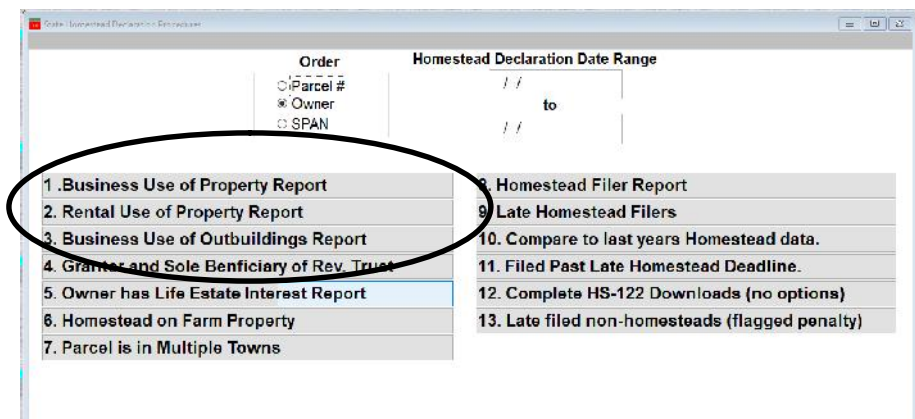
1. Go to the Main Menu and select '7 Homestead Declarations'
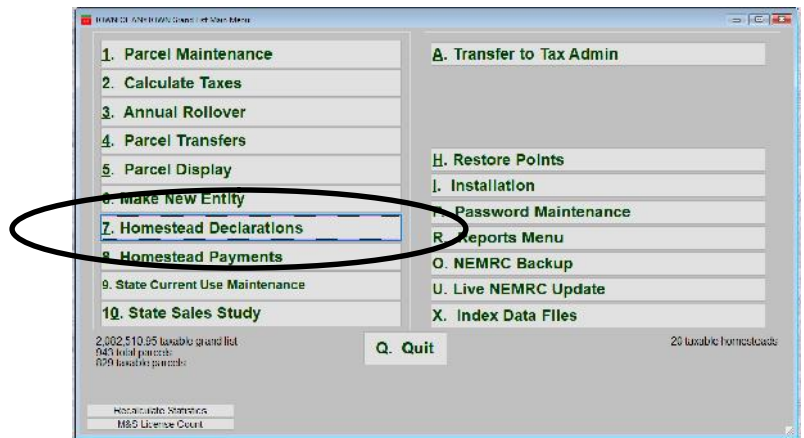
2. Next select '5 Print Other Homestead Reports'
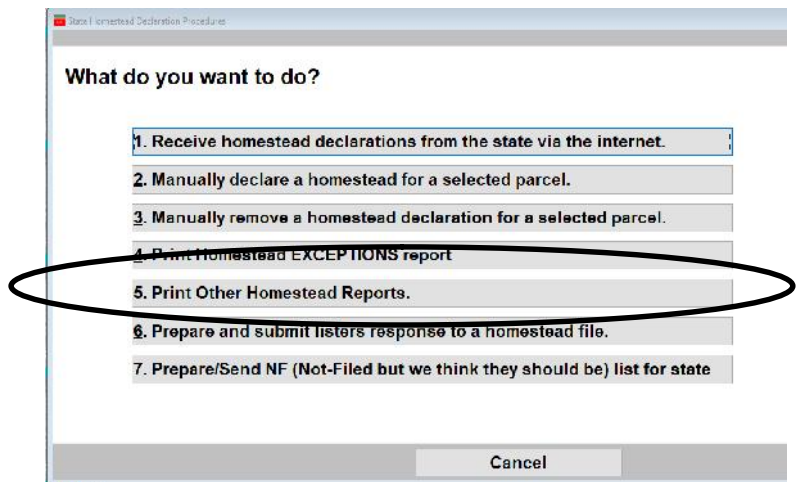
3. Run each of these reports
   "1 Business Use of Property"
   "2 Rental Use of Property"
   "3 Business Use of Outbuilding"

Here is a sample of the Rental use of property. The top report is from the Working Grand List and shows 3 parcels have declared rental use this year. Whereas, the bottom report shows Rental Use of property declared in the Anytown As Billed 2018 Grand List and there are 4 parcels on that report. Simply compare the 2 reports manually and research any differences accordlingly.

```
03/12/2019                          TOWN OF ANYTOWN Grand List                       Page 1 of 1
04:23 pm                          Rental Use of Property Report                      NEMRC Support


Parcel ID        Name                          Address                    Percent      Span
----------------------------------------------------------------------------------------------------
GR0912.          EATON MORIAH GUARDIAN         PO BOX 131                   13.00      003-001-10136
MR1035.          MALONEY CALLA                 3087 SOUTH MAIN ST           51.00      003-001-10306
CD0251.          WIRTH FRANK JR                45 COMSTOCK BRIDGE RD        30.00      003-001-10053


Total Records: 3
```

```
03/12/2019                       ANYTOWN AS BILLED 2018 Grand List                   Page 1 of 1
04:24 pm                          Rental Use of Property Report                      NEMRC Support


Parcel ID        Name                          Address                    Percent      Span
                                                      Curr/Prev
----------------------------------------------------------------------------------------------------
GC7559.          BROE ERNEST C                 132 SWAMP ROAD               29.00      003-001-10123
GR0912.          EATON MORIAH GUARDIAN         PO BOX 131                   14.00      003-001-10136
MR3540.          GADPAILLE ERIC                PO BOX 436                   25.00      003-001-10348
OB0057.          GAMELIN JASON                 363 EDGEWOOD DRIVE            8.00      003-001-10392


Total Records: 4
```

Tax Bill Prototype 2019
DO NOT ORDER PRE - PRINTED TAX BILLS UNTIL LAYOUT IS FINALIZED

Below is a prototype of what the 2019 Property tax bill Layout may look like. At the end of the 2018 Legislative session a law was passed that stated the Municipal taxes should be shown separately from the Education taxes. Along with the State Payments must be shown as Municipal State Payments and Education State Payments. Tax Payer Services will provide State Payment files with each state payment broken down between Municipal vs Education. The software will apply the payments accordingly.

On the next page is the current tax bill layout. Comparing the 2 you can see the middle sections where the Tax rate names, rates, and taxes section is changing to display Municipal vs Education tax side by side rather than vertically as seen on the current layout. The taxes due and installments will still calculate the same

Proposed Prototype Tax bill

PAYABLE TO:
MAIL TO:

TOWN OFANYTOWN
55 MAIN ST
ANYTOWN VT 05555

(555) 555 5555

This is the only bill you will receive. Please forward to new owner if property has sold.

TAX BILL

PARCEL ID	BILL DATE	TAX YEAR
LS5376.	03/12/2019	2019

Taxes unpaid after due date are subject to 1% interest for the first 3 months and 1.5% per month thereafter. 8% penalty added on any Unpaid taxes after final duedate.

Location:
Description:

OWNER

BIRCHMORE TIMOTHY F
BIRCHMORE VALERIE
5376 LAKE ST
ANYTOWN VT 05555

SAMPLE

HOUSESITE TAX INFORMATION

SPAN # 003-001-10269	SCL CODE: 001
TOTAL PARCEL ACRES	10.17
HOUSESITE VALUE	464,200
HOUSESITE EDUCATION TAX	4,642.00
HOUSESITE MUNICIPAL TAX	1,861.44
HOUSESITE TOTAL TAX	6,503.44

FOR INCOME TAX PURPOSES

ASSESSED VALUE		HOMESTEAD	
REAL	474,300	474,300	
TOTAL TAXABLE VALUE	474,300	474,300	
GRAND LIST VALUES	4,743.00	4,743.00	

For more information about how education tax rates are determined, go online to:
http://tax.vermont.gov/property-owners

TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES
MUNICIPAL	0.4000	x4,743.00=	1897.18
LOCAL AGRI VETERANS	0.0010	x4,743.00=	4.74
HOMESTEAD EDUCATION	1.0000	x4,743.00= .	4743.00

Revised Bill

1st Payment	2nd Payment	3rd Payment	4th Payment	TOTAL TAX	6644.92
08/15/2019	11/15/2019	02/15/2020	04/15/2020	STATE PAYMENTS	500.00
1536.23	1536.23	1536.23	1536.23	NET TAX DUE	6144.92

DETACH THE STUBS BELOW AND RETURN WITH YOUR PAYMENT

TOWN OFANYTOWN	TOWN OFANYTOWN	TOWN OFANYTOWN	TOWN OFANYTOWN
TAX YEAR 2019	TAX YEAR 2019	TAX YEAR 2019	TAX YEAR 2019
1ST PAYMENT DUE	2ND PAYMENT DUE	3RD PAYMENT DUE	4TH PAYMENT DUE
08/15/2019	11/15/2019	02/15/2020	04/15/2020
OWNER NAME	OWNER NAME	OWNER NAME	OWNER NAME
BIRCHMORE TIMOTHY F	BIRCHMORE TIMOTHY F	BIRCHMORE TIMOTHY F	BIRCHMORE TIMOTHY F
PARCEL ID	PARCEL ID	PARCEL ID	PARCEL ID
LS5376.	LS5376.	LS5376.	LS5376.
AMOUNT DUE 1536.23	AMOUNT DUE 1536.23	AMOUNT DUE 1536.23	AMOUNT DUE 1536.23
AMOUNT PAID Revised Bill	AMOUNT PAID Revised Bill	AMOUNT PAID Revised Bill	AMOUNT PAID Revised Bill
119002761	119002762	119002763	119002764

NEMRC
New England Municipal Resource Center, Ltd

SEMINAR EVALUATION FORM

We appreciate you taking a moment to supply us with your honest and objective input about today's seminar. This will allow us to better prepare for future seminars.

Seminar Title _____ Date _____

Name & Title _____ Organization _____

1. Please tell us what you thought about this seminar.