DIVISION OF PROPERTY VALUATION AND REVIEW RULE 82-1

§(32)-1 Municipal Charters

Where the charter of a municipality provides for procedures other than those outlined in this rule, the provisions of that charter shall prevail.

§(32)3802(8)-1 Property Tax Exemption - Household Furniture and Equipment

The terms "household furniture and equipment" shall include, but shall not be limited to, the following:

- 1. Lawn mowers and garden tractors;
- 2. Swimming pools so long as they are not attached to the land. Swimming pools which are attached to the land are not equipment but rather are real estate and are therefore taxable. A swimming pool is considered attached to the land if any excavation was involved in its installation regardless of whether most of the pool is above ground.

§(32)3802(8)-2 Property Tax Exemptions - Tractors and Other Machinery of a Farmer, Not Used for Hire or Contract Purposes.

(a) <u>Definition of "Machinery of a Farmer".</u> The term "machinery of a farmer" includes, without limitation, the following machinery when used in farming activities: tractor drawn equipment, milking equipment including bulk tanks, gutter cleaners, silo unloaders, and maple syrup and sugaring equipment. Where machinery is also used in non-farming activities, it will be considered "machinery of a farmer" if its predominant use is in farming activities.

§(32)3802(8)-3 Property Tax Exemptions - Tools and Implements of a Mechanic or Farmer.

- (a) <u>Definition of "Tools and Implements".</u> The terms "tools and implements" means instruments designed to be used or worked in hand, as distinguished from appliances moved and regulated by machinery.
- (b) <u>Definition of "Mechanic".</u> Only tools and implements of a mechanic are exempt. The term "mechanic" includes carpenters, electricians, plumbers and other craftsmen.

§(32)3802(4) Property Tax Exemptions - Motor Vehicles, not Including Trailer Coaches. <u>Definition of "Trailer Coach".</u> The term "trailer coach" as defined in 23 VSA §4(41) includes mobile homes not affixed to land.

§(32)3845-1 Property Tax Exemption for Alternate Energy Sources.

This rule shall apply in all municipalities which vote to exempt real and personal property under the provisions of 32 VSA §3845, when the article voted contains no definition of alternate energy sources.

Energy producing facilities to extract energy from the sun, wind, water, or other renewable sources to generate power shall be exempt from the property tax if the power generated is used solely on the premises for private, domestic or agricultural purposes. As a condition of the exemption, no part of the power may be for sale or exchange to the public. The land under such facilities committed solely to those facilities shall also be exempt up to one half acre. Devices used primarily for the collection, storage, or distribution of solar energy shall be exempt from the real and

personal property tax to the extent that they represent additional cost of construction of a building. They must be designed and used to effect a net energy savings. Structural elements shall not be exempt unless they are necessary to house or support the alternate energy facilities, and only to the extent that they represent additional cost of construction for the building.

For a solar greenhouse to qualify as an alternate energy facility, it must be south-facing, attached to a living space, and have a means for warm air to flow into the living space. Means must be provided to either thermally isolate the greenhouse from the living space or to insulate the glazing on the greenhouse when solar conditions are such that no heat gain to the home would otherwise be achieved.

§(32)4222-1 Appeals to the Listers Requiring Hearings and Determinations

The board of listers must determine the appeals of all persons who have filed their objections in writing prior to or at the time fixed for hearing appeals. The board of listers must also determine the appeal of any person who objects in writing within a reasonable time to any change in an appraisal received by such person after the time appeals were heard.

§(32)4222-2 Proper Notification of the Listers' Determination

The listers shall send notice of their determination to taxpayers who have appealed to the listers. In the case of any controversy subsequently arising it shall be presumed that the personal notices were not sent unless they were sent by registered or certified mail, or a certificate of mailing of the same was obtained from the post office.

§(32)4404(a)-1 Appeals Where the Listers have Failed to Determine an Appeal

The board of civil authority shall hear an appeal filed within a reasonable time if action of the listers has prevented the taxpayer from filing a timely appeal.

§(32)4404(b)-1 Continued Meetings

The board of civil authority shall hold meetings to hear and determine valid appeals received by the Town clerk after May 20. Such meetings shall be held as soon after the receipt of such appeal as is reasonably practicable. Notice of such continued meetings shall be given as provided in 32 VSA §4404(b).

§(32)4461-1 Return of Filing Fee

Where an appeal is taken to the Director of Property Valuation and Review from a decision of the Board of Civil Authority under 32 VSA §4461 and the determination of the appeal reduces the appraised value of the entire property by more than ten percent (*twenty percent effective June 30*, 1997), the Director of Property Valuation and Review shall refund the filing fee to the appellant in accordance with 32 VSA §1752.

Section 1752 of Title 32 of the Vermont Statutes Annotated was amended effective June 30, 1997. After that date, the refund applies only in those instances where the reduction in value upon appeal exceeds twenty percent.

§(32)4467-1 Valuation of the Entire Property

The Board of Appraisers (*State Appraiser effective January 1, 1996*) shall review the listed valuation of an entire contiguous parcel of land together with all buildings and fixtures thereon. The erroneous valuation of a portion of the property by the board of civil authority or listers shall not be disturbed where the listed value of the property as a whole is correct.

Section 4465 of Title 32 of the Vermont Statutes Annotated was amended effective for all appraisals made after January 1, 1996 changing the state board of appraisers to a single state appraiser.

§(32)4468-1 Date of the Entry of Judgment or Order

The date of receipt, for purposes of determining the date of entry for a case appealed to the Supreme Court, shall be the date that the notice of the findings of the State Board of Appraisers (*State Appraiser effective 1997*) are received and officially entered on the docket of the director. After receiving and entering the findings the director shall forthwith mail a copy of said findings to all parties of record.

Section 4465 of Title 32 of the Vermont Statutes Annotated was amended effective for all appraisals made after January 1, 1996 changing the state board of appraisers to a single state appraiser.

§(32)5136(a)-1 Calculation of Interest on Delinquent Taxes.

As used in 32 VSA §5136(a) "interest... from the due date of such tax" shall mean that a tax payment which is late is subject to interest at such percent as the town has voted to charge under 32 VSA §4873, per month for each calendar month, or fraction thereof, that it is late, plus the voted percentage rate calculated on a whole month for any portion of a month for which it is late.

§(32)5138 Delinquent Taxes to Include Interest and Fees

For the purposes of 32 VSA §5138, the terms "tax" and "taxes" include accrued interest, fees and commissions due. The collector of delinquent taxes may collect interest and commission even though he or she has accepted a payment of the amount of the taxes as long as a claim for interest, fees, and/or commission was made at the time of acceptance of the payment.

§(32)5254-1 Taxes which Come Due During the Redemption Period.

Any taxes which are assessed on property sold for taxes during the period from the date of sale to the date one year thereafter shall be the liability of the owner of the property sold for taxes, their heirs and assigns and, if unpaid, shall constitute a lien against the property. If the property is not redeemed, the purchaser of the property shall acquire the property subject to any such lien.

§(32)5261-1 Tax Collector's Deed

The term "deed" shall mean a tax collector's deed, which shall not be a warranty deed.

§(32)5261-2 <u>Tax Sales - Possession by Purchaser</u>

The purchaser of property at a tax sale may not take possession until the time for redemption has passed and the collector has executed and delivered a deed to the purchaser.