

WOLCOTT BOARD OF LISTERS

Policies

Adopted on March 12, 2020

Grand List Names

All names in the Grand List shall be by deed call only. Those wishing a name change must do so by submitting a name change form with the Town Clerk.

Land Divided Into a Subdivision

When an approved subdivision map has been filed with the Town Zoning Administrator and the Planning Board and/or Act 250, a .2 grade will be added for each additional lot.

Land on Both Sides of a Road

The land shall be assessed by deed call, not as separate parcels.

Water and Septic

Expenses shall always be assessed to the landowner unless otherwise stated in the deed.

Incomplete Construction as of April 1

New construction will be assessed as of April 1 regardless of whether it is being used at that time for its intended use.

Campers, Travel Trailers, Tiny Homes

An RV, or camper, not in a designated campground or park will be considered a primitive camp. A determination will be made whether the property in question is real property and taxable as such, or is personal property and exempt. The property will be considered real property and is taxable if:

*It is affixed to the land (water and sewer hook-up; electricity, etc.), or

*It is situated in the town on the same parcel for more than 180 days during the 365 days prior to April 1. (32 VSA Section 3692)

Solar

Solar arrays less than 50 kW are exempt from taxation. However, structures on which solar panels are placed may be taxed if it is determined the structure adds value to the overall property. Solar plants not exempt from municipal property tax will be valued according to 32 VSA Section 3481(1)(D).

Lakes and Ponds

Private ponds will be considered natural ponds less than 20 acres, or artificial ponds entirely on the owners' premises, and will be taxed.

Listers

*At each year's Organizational Meeting, a lead lister will be elected by the Board of Listers.

*Two listers must be present and simultaneously agree upon any change(s) to be made in NEMRC, Cama, and myVTax, with the exception of the lead lister, who may individually make changes in these programs if necessary.

*A newly elected/appointed lister, once having taken their oath, will be granted "Public Access" only in NEMRC and Cama until completing sufficient NEMRC training as determined by the lead lister.

Miscellaneous

Wolcott Listers will follow any Vermont Department of Taxes Technical Bulletins in lieu of an adopted policy.