



State of Vermont  
Department of Taxes  
133 State Street  
Montpelier, VT 05633-1401

Agency of Administration

**PVR Equalization Appeal**  
**Hearings During COVID-19**  
**(procedure for 2021)**

Due to the outbreak of the novel coronavirus, known as COVID-19, the Governor of the State of Vermont has declared a state of emergency. The Division of Property Valuation and Review (PVR) recognizes the importance of protecting Vermonters and slowing the spread of COVID-19 in Vermont. PVR is also committed to carrying out its statutory functions in a timely manner during the current state of emergency. To facilitate these two goals, PVR is taking the following steps:

- All hearings will be held via Microsoft Teams or telephone conference (if Teams is not available). A link will be sent to your town lister email if a stipulation is not reached.
- All exhibits must be sent to the Hearing Officer ([Margaret.Burke@vermont.gov](mailto:Margaret.Burke@vermont.gov) and the other party (PVR via [Christie.Wright@vermont.gov](mailto:Christie.Wright@vermont.gov) no later than *two weeks* prior to the hearing **via first-class mail and email**, unless otherwise directed by the Hearing Officer.
  - Exceptions to this requirement may be made at the discretion of the Hearing Officer only upon a showing of good cause as to why the exhibit was not timely submitted and may result in a continuance of the hearing or disallowance of the exhibit.
  - All 3 copies of the exhibits (for PVR, town, and Hearing Officer) must be identical.
  - If an electronic copy is large in size, the Hearing Officer should be advised prior to the document being emailed and may require the document to be sent via U.S. mail only.





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Agency of Administration

Phone: (802) 828-5860  
Fax: (802) 828-2239

February 17, 2021

Chair, Selectboard  
Town of Hartford  
171 Bridge Street  
White River Junction, VT 05001

**Notice of Tentative Redetermination of Equalized Education  
Property Value and Coefficient of Dispersion**

As a result of your request for redetermination, a representative from our Division discussed the study results with officials in your municipality. The recommendations were reviewed and the following changes were made:

**Accepted new 411 for appeal changes.**

The changes revised our values for the January 1, 2021 determination as follows:

<b>Equalized Education Property Value:</b>	\$1,488,736,000
<b>Common Level of Appraisal:</b>	93.33 %
<b>Coefficient of Dispersion:</b>	11.61 %

We have scheduled a hearing for May 04, 2021 at 10:00 AM. Please review the enclosed stipulation agreement. By signing the stipulation you are accepting these results and withdrawing your petition for a formal hearing. Of course, you are not obligated to accept these values. If you decide not to accept, a hearing on this issue will be held before the Director on the above date.

**If you accept our revised results, have both copies signed by the chair of your legislative body and return one copy to our office within 10 days of the receipt of this letter.**

Sincerely,

Jill Remick, Director  
Property Valuation and Review

Enclosure

cc: Town Clerk  
Chair, Board of Listers / Assessor  
Chair, School Board  
Superintendent of Schools: SU054  
District Advisor: NM

**REDETERMINED Final Computation Sheet**

February 12, 2021 6:19 PM

\*\*\* Equalization Study - 2020 \*\*\*

Hartford

14285

CUSE CLA:

School District ID:	93	Category	Property Count	* ED Form 411 Listed Value	CUSE Value	Education Listed Value Excl. CUSE	Municipal Listed Value Excl. CUSE	Applied Ratio	Education Equalized Value	Municipal Equalized Value	COD	Average LV Incl. St. Exemption
1	RI	2,836	673,616,400	0	673,616,400	672,268,800	93.89	717,452,764	716,017,467	12.42	237,048	
2	R2	403	151,051,490	376,400	150,675,090	150,405,090	96.87	155,938,651	155,659,927	5.87	374,148	
3	MHU	304	9,569,800	0	9,569,800	9,430,300	88.35	10,831,692	10,673,797	15.99	31,021	
4	MHL	105	11,671,100	0	11,671,100	11,581,100	92.64	12,598,338	12,501,187	4.70	110,296	
5	S1	20	232,700	0	232,700	232,700	92.64	251,187	251,187		11,635	
6	S2	1	176,900	0	176,900	176,900	92.64	190,954	190,954	0.00	176,900	
7	COMM	319	213,758,750	14,900	213,743,850	214,781,950	92.21	231,816,799	232,942,598	17.46	673,344	
8	CMA	65	31,085,900	0	31,085,900	32,343,400	92.21	33,712,070	35,075,805	19.15	497,591	
9	IND	6	5,611,900	0	5,611,900	5,611,900	92.21	6,085,999	6,085,999	0.00	935,317	
10	UE	17	77,360,400	0	77,360,400	86,403,100	94.65	81,733,122	91,286,952	0.00	5,082,535	
11	UO	1	355,900	0	355,900	355,900	92.21	385,967	385,967	0.00	355,900	
12	FRM	22	8,082,700	510,300	7,572,400	7,572,400	92.21	8,747,704	8,747,704	0.00	367,395	
13	OTH	1,088	167,764,500	0	167,764,500	167,584,300	89.80	186,820,156	186,619,488	9.98	154,030	
14	WOOD	0	0	0	0	0	0.00	0	0	0.00	0	
15	MISC	309	36,132,200	217,000	35,915,200	35,915,200	92.21	39,177,105	39,177,105	32.41	116,933	
			5,496	1,386,470,640	1,118,600	1,385,352,040	1,394,663,040		1,485,742,508	1,495,616,138		

\* TIF adjustment has been applied to ED Form 411 Listed Values. See TIF sub-report on page 2 for details.

<b>PERSONAL PROPERTY:</b>	Cable:	2,993,310	0	100.00	2,993,310	0
	Inventory:	Inventory Exempt	0	100.00	Inventory Exempt	0
	Machinery and Equip:	M and E Exempt	0	100.00	M and E Exempt	0
<b>TOTAL PERSONAL PROPERTY:</b>		2,993,310	0		2,993,310	0
<b>GRAND TOTAL (REAL and PERSONAL PROPERTY):</b>		\$1,388,345,350	\$1,394,663,040	93.33	\$1,488,735,818	\$1,495,616,138

Townwide  
11.61 COD

**LISTED VALUE of CONTRACTS AND EXEMPTIONS**

Total Approved VEPC:	0	Total Grandfathered Exemptions:	0
Total Approved TIF District:	19,681,575	Total Municipal Contracts (Owner Pays Ed. Tax):	0
Total Non-Approved Exemptions:	0	Total Special Exemptions Value:	11,460,500
Total Partial-Statutory Exemptions:	215,950	Total Current Use Reduction Value:	9,176,410
Total Veterans Exemptions EGL:	740,000	Total PVR-Applied - MGL/EGL:	0
Total Veterans Exemptions MGL:	2,889,500	Total PVR-Applied - EGL:	0
		Total PVR-Applied - MGL:	0

Redetermined to County Treasurer: \$1,488,736,000  
Redetermined as State Total: \$1,488,736,000

**Appealed CUSE Values in Computations**

\*\*\* Equalization Study - 2020 \*\*\*

Form 411 Update: 02/12/2021

Hartford

14285

CUSE CLA: 0.9528

Category	Building Value	Use Value (Land Enrolled)	Use Value Divided By CLA	Total Cuse Subtracted from 411 LV (Col 1 + Col 2)	Total CUSE Incl. in EEGL (Col 1 + Col 3)
	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>		
2 R2	0	376,400	395,046	376,400	395,046
7 COMM	0	14,900	15,638	14,900	15,638
12 FRM	0	510,300	535,579	510,300	535,579
15 MISC	0	217,000	227,750	217,000	227,750
<b>TOTALS</b>	<b>0</b>	<b>1,118,600</b>	<b>1,174,013</b>	<b>1,118,600</b>	<b>1,174,013</b>

**Fair Market Value of TIF Property included in Equalization**  
as authorized under Act 160, sec. 14. 32 V.S.A. § 5405(a)

	ED_LV fm F411 +	TIF EXEMPT fm F411 =	ED_LV for CLA COMP
1 R1	\$673,633,500	(\$17,100)	\$673,616,400
2 R2	\$151,051,490	\$0	\$151,051,490
3 MHU	\$9,569,800	\$0	\$9,569,800
4 MHL	\$11,671,100	\$0	\$11,671,100
5 S1	\$232,700	\$0	\$232,700
6 S2	\$176,900	\$0	\$176,900
7 COMM	\$193,983,575	\$19,775,175	\$213,758,750
8 CMA	\$30,697,400	\$388,500	\$31,085,900
9 IND	\$5,611,900	\$0	\$5,611,900
10 UE	\$77,360,400	\$0	\$77,360,400
11 UO	\$355,900	\$0	\$355,900
12 FRM	\$8,082,700	\$0	\$8,082,700
13 OTH	\$167,764,500	\$0	\$167,764,500
14 WOO	\$0	\$0	\$0
15 MISC	\$36,597,200	(\$465,000)	\$36,132,200
99 TOT	1,366,789,065	\$19,681,575	\$1,386,470,640