

# Non Taxable / State Land Parcels

In 2015 it is now required to identify the following on each Non Taxable / State owned land parcel.

- You must select the statute that this parcel falls under to make it Non Taxable.
- Each parcel must have a value.
- You must identify whether the value used is the 'Insurance' value or 'Assessed' value.

How to identify all of your Non Taxable / State land parcels. Simply go to the 'Reports' menu of the Working Grand list and select report '2 Non Tax Parcels' and '3 State Land Parcels'. This will provide you with a list of all the parcels you need to review. You may also run the '1 Grand List' report or '4 Form 411' report which will produce the 'Act 68 data test report' seen below. This report will probably have more than just non taxable and state land parcels posted on it but it will identify what you need to address. Below is an example of this report. Notice that parcel 16020 listed 3 times. First for no value identification 'Insurance' vs 'Assessment'. Second it is missing the statute that allows it to be non taxable. Third it is missing a real value all together. These items **MUST** be fixed before producing a 411 report & sending the State the Grand list files for 2015.

Parcel ID	SPAN	Name	Problem
16020.	777-247-10924	TOWN OF ANYTOWN	Missing real value source on value/exempt tab.
16020.	777-247-10924	TOWN OF ANYTOWN	Missing nontax/state statute on Parcel Tab
16020.	777-247-10924	TOWN OF ANYTOWN	Real value missing on value/exempt tab.

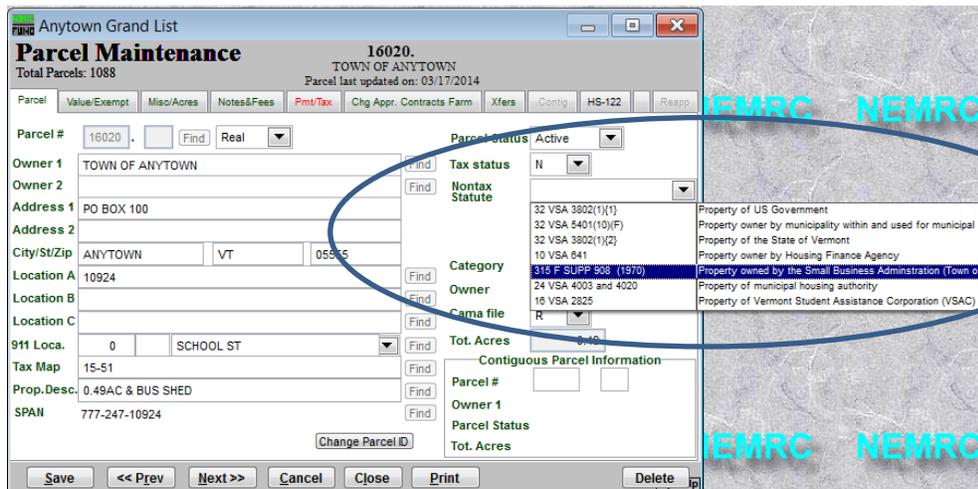
Identify whether this value represents Insurance or Assessment

You need to select a statute that applies to this Non taxable parcel.

You need to put a value on this parcel

## How to Resolve Issues on Act 68 report

Go to 'Parcel Maintenance' on the 'Main Menu' and bring up the each 'Non taxable' / 'State' land parcels. You will notice a new drop down box under the 'Tax Status' field that only appears when the 'Tax Status' is 'N' or 'S'. Simply select the appropriate statute that applies to the parcel from the list. This will resolve the issue reported 'Missing non tax / statute'.



Next move to the 'Value / Exempt' tab. You will have to enter a value in the 'Land', 'Building' and / or 'Real' value fields accordingly. Those of you linked to the MSOL Cama program will have to assign a value in the appraisal program and have it transferred into the working grand list. Once a value has been assigned then click the drop down to the right and select whether this value represents the 'Insurance' or 'Assessed' value of the parcel. Once finished click the 'Save' button to save your changes.

### Non Taxable / State Land Report Modification

Below is an example of the 'Non Taxable' report you can see where the Value type has been identified and the Statute that applies is now displayed on the right side.

03/18/2014  
08:01 am

Anytown Grand List  
Non-Taxable Parcel Report (Detail)  
By Name Main District

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PARCEL INFORMATION		TAXABLE VALUATIONS / EXEMPTIONS / CONTRACTS		
TOWN OF ANYTOWN		MUNICIPAL	HOMESTEAD	NON-RESIDENTIAL
PO BOX 100		LAND	34,700 Real Value Source: Assessment	
ANYTOWN VT 05555		BUILDING	19,400 NT Statute: 32 VSA 3802(1) (1)	
TAX MAP: 15-51		TOTAL REAL	54,100	54,100
PROP DESC: 0.49AC & BUS SHED		SPEC EXEMPTION		0
911 ADDR: SCHOOL ST				
PARCEL ID: 16020. SPAN: 777-247-10924				
HOUSESITE: 0 ACRES: 0.49 C T		GRAND LIST	0.00	0.00