

2017

To Do List:

March						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April						
Su	M	Tu	W	Th	F	Sa
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30						

May						
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28	29	30	31			

June						
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July						
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30	31					

August						
Su	M	Tu	W	Th	F	Sa
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September						
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October						
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29	30	31				

November						
Su	M	Tu	W	Th	F	Sa
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27	28	29	30			

December						
Su	M	Tu	W	Th	F	Sa
					1	2
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24	25	26	27	28	29	30
31						

January 2017						
Su	M	Tu	W	Th	F	Sa
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28	29	30	31			

February 2017						
Su	M	Tu	W	Th	F	Sa
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

Review / Develop training plan for listers.

Mobile Home numbers as required to be part of complete grand list (32 VSA § 4152(9)(b))

Surveys - Do you have all? Do you need copies in your records?

Review how each record is entered into the Grand List - Is it consistent? Can I find records easily through the look up function.

Process Property Transfers - process weekly or monthly, research & make changes as appropriate.

Check local real estate information. Check

NNEREN.com or Realtor.com for local listings, Local Papers & For sale magazines in your town.

Send out sales verification forms. Create sales booklet & spreadsheet.

Files - Clean out & organize files. Review inventory of files to check if file is complete, organized, labeled and consistent.

Review Lister email for important issues/items of interest.

Creation or update of public file - Property record cards. Consider a PUBLIC Terminal.

Check Current Use files - Do you have CU map & application for each record. Review excluded land calculation.

Check all files for physical copies of sketches and photos & electronic copies.

Check all permits for revisits, properties under construction & create a process of tracking permits and % complete.

Maps - check contiguous & town border properties for accuracy. Consider enhancements to your current mapping.

Maintain files for changes

Deed Research - Is ownership correct? Did you look at the deed when looking at Property Transfer Tax Return? Do you want a copy in your records? Do you have a deed reference (book& page) in your records?

Create an auditing system for accuracy - check property description - are they consistent? Are categories with acreage & description correct? Are you using NEMRC fields correctly & consistently? Run reports to help with this review

MARCH

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
TOEC's & Lister Training Published Register ASAP!!	Send Business Personal Property Inventory forms 32 VSA §4003	Send Request for Income/Expense to Qualified Housing if Reappraisal Town 32 VSA §3181	1	2	3	4 Send Public Pious or Charitable Use form (where applicable)
5	6 Download HS122 32 VSA §5410	7 New Listers Takes Oath of Office after town meeting 32 VSA §3431 Town Meeting & Vote	8	9	10	11
12	13 Download HS122 & Current Use (32 VSA §3756) Electronic files	14	15 Current Use sends new maps to Towns 32 VSA §3756	16	17	18
19	20 Download HS122 & Current Use Electronic files NEMRC Grand List Seminar	21	22	23 New Lister Training and Basic NEMRC & CAMA Training	24	25
26	27 Download HS122 & Current Use Electronic files NEMRC Grand List Seminar	28	29	30	31	

Inspect all properties under construction as of April 1st 32 VSA §4041

Notes: Develop a system for tracking & filing HS122 information / Review your method of calculating current use excluded land - are you aware of current use legislative changes & are you doing it correctly?

Weekly HS122 Downloads (Complete process)
Weekly Check Current Use Electronic File
3/7 Vote at Town Meeting for expired exemptions
3/7 Vote new Officers & All New Officers take Oath of Office after town meeting
3/15 Current Use sends all new or changed application maps to town
March Posted Lister Training and Town Officers Educational Conference (TOEC's)
Look for NEMRC & VALA Training
March Listers hold Organizational meeting
March New Lister's Training POSTED on website: http://tax.vermont.gov/
March Mail Public Pious or Charitable Use form Exempt properties where applicable
***If Town is reappraising please discuss the homestead & Current Use process with your District Advisor

APRIL

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Notes: Inspect all properties under construction on or as close to April 1st as possible			Send Business Personal Property Inventory forms 32 VSA §3618 Send Public Pious or Charitable Use form	Complete All PTTR's & Permits as of April 1st - stop until next grand list	Insurance Values due from "exempt from tax" property owners, 32 VSA §2802(a)	1 Assessment Effective Date 32 VSA §4041
2	3 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	4 TOEC - Lake Morey Resort	5	6 Delinquent Tax Collector Training	7	8
9	10 Download HS122 & Current Use Electronic files	11 TOEC - Montpelier	12	13	14	15
16	17 Download HS122 & Current Use Electronic files	18 Income Taxes filing due / Income Sensitivity filing / Timely HS122 filing due	19	20 Business Personal Property forms due from property owners 32 VSA §3618	21	22
23	24 Download HS122 & Current Use Electronic files	25	26 "Effective Property Tax Appeals." (VLCT)	27	28	29
30						

Weekly HS122 Downloads
Weekly Check Current Use Electronic File
4/1 Insurance Values due from exempt from tax property owners - if mailed by town http://tax.vermont.gov/sites/tax/files/documents/CR-001.pdf
4/1 Valuation Effective date
4/18 Timely HS122 filing
4/18 Income Taxes filing due and Income Sensitivity filing due
4/20 Business Personal Property forms due from property owners
ONGOING - PTTR's Filed & Permits Completed as of April 1st
***If Town is reappraising the homestead file should wait until new values are in place
***If Town is reappraising please discuss the homestead & Current Use process with your District Advisor

MAY

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Utility Electric Inventory of Plant to Towns 32 VSA §4452	1 Veteran Exemption deadline 32 VSA §3802	2 "Effective Property Tax Appeals." (VLCT)	3 Data Collection Training South Burlington	4	5	6
Download HS122 & Current Use Electronic files	State land & bld values sent to towns 32 VSA §3701,3704	Data Collection Training, Rutland				
7	8 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	9	10	11 Data Collection Training, South Burlington	12	13
		Data Collection Training, Rutland				
14	15 Download HS122 & Current Use Electronic files	16	17	18	19	20
21	22 Download HS122 & Current Use Electronic files	23	24	25	26	27
28	29 Download HS122 & Current Use Electronic files	30	31	Grand List Filing 2017 may occur any time after April 1 and prior to the following dates: June 5 for population of <5,000 and June 24 for population of 5,000 or more. These dates are derived by reading 32 V.S.A. §§ 3004, 4111 and 4341 together. The May 5 date in section 4111 is extended 30 days for those towns with a population of less than 5,000 to June 4, which is a Sunday, and is therefore extended to Monday June 5; The May 5 date in section 4111 is extended 50 days in towns with a population of 5,000 or more to June 24 (which is a Saturday) and is not extended further.		

Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
5/1 Utility Electric Inventory of Plant to Towns
5/1 Veterans Exemption Deadline. VOVA sends eligible veteran list to towns
May Sec Of Admin sends State Building Values (for Pilot Payment)
May Property Valuation & Review sends State Land Values for Payments in Lieu of Taxes (Pilot) Payment
***If Town is reappraising the homestead file should wait until new values are in place
***If Town is reappraising please discuss the homestead & Current Use process with your District Advisor

JUNE

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
BCA - Deadline to appeal is 14 Calendar days from date of Mailing Result of Grievance Notices 32 VSA §4404			Equalization Electronic Sales File sent to Towns	1 If needed request Abstract GL filing extension 32 VSA §4342	2	3
BCA - Hearings begin 14 Calendar days after appeal deadline 32 VSA §4404						
4 File Abstract GL <5000 & Mail Change of Appraisal Notices 32 VSA §4111,4341,3004	5 HS122 Correction Request Due Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	6	7	8	9	10
11	12 Download HS122 & Current Use Electronic files	13	14	15	16	
18 Grievance Hearing Begins <5000 32 VSA §4111,4221,4115,4116	19 Download HS122 & Current Use Electronic files	20	21	22	23	24
						File Abstract GL >5000 & Mail Change of Appraisal Notices 32 VSA §4111,4341,3756
25	26 Download HS122 & Current Use Electronic files	27	28	29	30 Education Tax Rates are sent to Towns 32 VSA §5402	Note: Develop a system to track & investigate sales throughout the year.

Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
6/1 If needed request Abstract GL filing extension
6/5 HS122 Correction Request Due
6/5 File Abstract GL <5000 population & Mail Change of Appraisal Notices -on or before
6/19 File Abstract GL >5000 population & Mail Change of Appraisal Notices -on or before
6/24 File Abstract GL >5000
June/July Download Electronic Equalization Sales File call your District Advisor o review. Pvr informs towns when file is ready.
6/30 Education Tax Rates are sent to Towns
***If Town is reappraising please discuss the homestead & Current Use process with your District Advisor

JULY

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
BCA - Deadline to appeal is 14 Calendar days from date of Mailing Result of Grievance Notices 32 VSA §4404 BCA - Town Clerk shall schedule meeting giving each member five (5) days written notice 24 VSA §801 BCA - Start BCA appeals 14 Calendar days after deadline 32 VSA §4404 BCA - Inspection committee report due 30 days after hearing on that property. 32 VSA § 4404				Tax Bills are sent out 30 days prior to due date 32 VSA §4772	Download Electronic Equalization Sales File	1 Fiscal Year Begins 32 VSA §1
2	3 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756	4	5 Electronic Current Use file sent back to State 32 VSA §3760	6	7	8
Grievance Hearing Ends <5000 32 VSA §4221, 4341, 3004						
9	10 Download HS122 & Current Use Electronic files	11	12	13	14	15
Result of Grievance <5000 mailed 32 VSA §4224,4341, 3004						
Grievance Hearing Begins >5000 32 VSA §4221, 4341, 3004	IAAO 100 - Understanding Real Property Appraisal - Day 1 Land Schedule & Current Use - Day 2					
16	17 Download HS122 & Current Use Electronic files	18	19	20	21	22
						Grievance Hearing Ends >5000 32 VSA §4111,4221 4115,4116
23	24 Download HS122 & Current Use Electronic files	25 File Final Grand List <5000 to Town Clerk 32 VSA §4151	26	27	28	29
						Result of Grievance >5000 mailed 32 VSA §4224,4341
30	31 Download HS122 & Current Use Electronic files	Notes: Although July 5th is the Current Use statutory date (32 VSA §3760) for current use filing to state - do not wait until this date to begin processing. Process files as soon as possible as this is meant to be an ongoing exchange and will happen several times.				

Fiscal Year begins
Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
July Tax Bills are sent out 30 days prior to due date
June/July Download Electronic Equalization Sales File call your District Advisor when your're ready to review
7/3 Grievance Hearing Ends <5000
7/9 Mail Result of Grievance <5000
7/9 Grievance Hearing Begins >5000
7/25 File Final Grand List <5000
7/29 Mail Result of Grievance >5000
***If Town is reappraising please discuss the homestead & Current Use process with your District Advisor

AUGUST

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Check electronic current use for changes.	Tax Bills are sent out 30 days prior to due date 32 VSA §4772	1	2	3	4	5
6	7 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	8	9	10	11	12
13	14 File Final Grand List >5000 to Town Clerk 32 VSA §4151	15 Electronic 411 to PVR 32 VSA §5404	16	17	18	19
	101 Fundamentals of Real Prop Appraisal VALA Download HS122 & Current Use Electronic files					
20	21 Download HS122 & Current Use Electronic files	22	23	24	25	26
27	28 Download HS122 & Current Use Electronic files	29	30	31	BCA - Inspection committee report due 30 days after date of hearing 32 VSA §4404 BCA - Decision shall be certified with in 15 days from time of the Inspections Committee report 32 VSA §4404	
Notes:				BCA - An appeal to State Bd or Superior Court must be filed within 30 days after the day of mailing 32 VSA §4461		
				BCA - Objections to a defective appeal to the Director, citing reasons to dismiss or other requests, must be filed with the Director no less than 10 days after the date the appeal is filed to town clerk 32 VSA §4463		

Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
August tax bill are sent out 30 days prior to due date
August Check electronic Current Use for changes
8/14 File Final Grand List >5000 to Town Clerk
8/15 Electronic 411 to PVR
Begin checking permits for next year (ongoing maintenance /checklist)
Once grand list is <u>completed & billed</u> grand list is created begin property transfer tax returns in the Working grand list (all transfers since 4/1)
BCA - Objections to an appeal to PVR Director must be filed no less then 10 days after the date the appeal is filed to town clerk

SEPTEMBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Weekly HS122 Dowloads
BCA - An appeal to State Bd or Superior Court must be filed within 30 days after the day of mailing 32 VSA §4461		Check electronic current use for changes until 100% certified		Tax Bills are sent out 30 days prior to due date 32 VSA §4772	1 New Current Use applicant deadline 32 VSA §3756	2	Weekly Check Current Use Electronic File until 100% certified
BCA - Objections to a defective appeal to the Director, citing reasons to dismiss or other requests, must be filed with the Director no less than 10 days after the date the appeal is filed to town clerk 32 VSA §4463							Sept Tax Bills are sent out 30 days prior to due date
3	4 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	5	6	7	8	9	9/1 New current use applications due to PVR
10	11 Download HS122 & Current Use Electronic files	12	13	14	15	16	ONGOING Begin checking permits for next year
17	18 Download HS122 & Current Use Electronic files	19 Advanced Data Collection Training	20 IAAO 155 Depreciation Analysis Workshop VALA	21	22	23	ONGOING Once grand list is completed & billed grand list is created begin property transfer tax returns in the Working grand list (all transfers since 4/1)
24	25 Download HS122 & Current Use Electronic files	26 Advanced Lister Training	27 State Statutes & Rules of Property Assessment	28	29	30	

OCTOBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				Any Changes to 411 must be submitted for equalization	Check electronic Current Use for changes.	
1	2	3	4	5	6	7
Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	IAAO 112 - Income Approach to Valuation VALA					
8	9 Download HS122 & Current Use Electronic files	10	11	12	13	14
15	16 Download HS122 & Current Use Electronic files	17	18	19	20	21
22	23 Download HS122 & Current Use Electronic files	24	25	26	27	28
29	30 Download HS122 & Current Use Electronic files Pilot Payment sent to Town 32 VSA §3706	31	NOTES: Start looking at & preparing your Budget and your Annual Report			

Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
October Check elect current use for changes
Any Changes to 411 must be submitted to be relected in equalization
ONGOING Do the PTTR's and Permits
Current Use - check and correct current use files as needed until 100% certified
10/31 Payment in lieu of taxes (PILOT) sent to towns

NOVEMBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		Check Voted Exemption Expiration Dates	1	2	3 Current use hold harmless payments sent 32 VSA §3760	4
5	6 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	7	8	9	10	11
12	13 Download HS122 & Current Use Electronic files	14	15	16	17	18
19	20 Download HS122 & Current Use Electronic files	21	22	23	24	25
26	27 Download HS122 & Current Use Electronic files	28	29	30	Notes: Budget and Annual Report	

Weekly HS122 Downloads

**Weekly Check Current Use
Electronic File until 100%
certified**

**November Check electronic
current use for changes**

**ONGOING Check your
PTTR's and Permits**

Check Voted Exemption
Expiration dates for town
warning

**11/3 Current Use Hold
Harmless Payments Sent to
towns**

DECEMBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Notes: Is the Budget and Annual Report ready?					1 Last date for homestead download to effect Grand List	2
3	4 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	5	6	7	8	9
10	11 Download HS122 & Current Use Electronic files	12	13	14	15	16
17	18 Download HS122 & Current Use Electronic files	19	20	21	22	23
24	25 Download HS122 & Current Use Electronic files	26	27	28	29 Last Day for Errors & Omissions to be approved by Selectboard 32 VSA §4261	30
31						

Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
12/1 Homestead declarations received after this date do not result in change to Grand List book. Additional amount due is treated as penalty
12/30 Last Day - Errors & omissions of Real Value changes are sent to selectboard at last December Selectboard meeting.
ONGOING Check your PTTR's and Permits
Late December early January PVR Certifies Equalization Study results to Towns

JANUARY

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19 File Final Paper & Electronic 411 w/State	20
21	22	23	24	25	26	27
28	29	30	31	NOTES:		

<p>January PVR Certifies Equalization Study</p>
<p>1/19 File Final Electronic 411 w/State for final reconciliation of previous grand list</p>
<p>Late December early January PVR Certifies Equalization Study results to Towns 32 VSA § 5407, 5406, 5408 (Be aware of Appeal deadline)</p>
<p>ONGOING Check your PTTR's and Permits</p>

FEBRUARY

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 Per parcel payment sent to town 32 VSA §4041,5405	2	3
4	5 Begin HS122 Download 32 VSA §5410	6 Certify No Appeals Pending with Selectboard (Form 4155)	7	8	9	10
11	12 HS122 Download	13	14	15	16	17
18	19 HS122 Download	20	21	22	23	24
25	26 HS122 Download	27	28	Notes:		

Weekly HS122 Downloads
February Reappraisal & Equalization per parcel payment sent to towns
2/6 HS122 Download starts (32 VSA § 4155, 4156 & 4157)
2/7 Certify "No Appeals Pending" (Form 4155) with Selectboard -on or later
ONGOING Check your PTTR's and Permits
Process Property Transfers - process monthly, ressearch & make changes a s appropriate.
Ed /2017/18-calendar

Actual Date in Statute

March

1st Tuesday	Town Meeting & Votes new officers into office
Day after vote	New Officers Take Oath of Office 32 VSA § 3431
1st Lister meeting	Office Organization Meeting
Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
Beginning of March	Send Business Personal Property Inventory Form 32 VSA § 4003
Beginning of March	Send Public Pious or Charitable Use Form
Town Wide Reappraisal	Send Request for Income / Expense to Qualified Housing 32 VSA § 3481

April

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
Attend TOEC	Town Officer Education Conferences
	1st Insurance Values due from "exempt from tax" property owners, 32 VSA §2802(a)
	1st Effective Date for Assessment 32 VSA § 4041
	20th Business Personal Property Inventory forms due 32 VSA § 3618,3848,3849

May

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
	1st Utility - Electric Inventory of Plant to Towns 32 VSA § 4452
	Veteran Exemption Deadline 32 VSA § 3802(11)
	State Land & Building Values Sent to Towns 32 VSA § 3701, 3704

June

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
	Download Equalization Electronic Sales File
	If needed request Abstract Grand List Filing Extension 32 VSA § 4342
	4th File Abstract Grand List <5000 32 VSA §4111,4341,3004
	4th Same day as Abstract filing mail Change of Appraisal Notices <5000 32 VSA §4111,4341,3004
	19th Grievance Hearings begin <5000 32 VSA § 4111, 4221, 4115, 4116
	24th File Abstract Grand List >5000 32 VSA § 4111(c), 4341, 3756(d)
	24th Same day as Abstract filing mail Change of Appraisal Notices >5000
	30th Education Rates are sent to towns 32 VSA § 5402(b)
	BCA Appeal to BCA request deadline is 14 Calendar days from date of result of grievance notices mailed (start count down day after appeal 32 VSA §4404(a)
	BCA Hearing begins 14 days after the deadline to the BCA 32 VSA §4404(b)

July

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
	Tax Bills are sent out 30 days prior to due date 32 VSA § 4772
	Download Equalization Sales Study
	1st Fiscal year Begins 32 VSA §1
	2nd Grievance Hearings end <5000 32 VSA § 4111, 4221, 4115, 4116
	5th Electronic Current Use File sent back 32 VSA § 3760(b)
	9th Grievance Hearings begin >5000 32 VSA § 4111, 4221, 4115, 4116, 4341
	9th Result of Grievance mailed <5000 32 VSA § 4224, 4341, 3004
	22nd Grievance Hearings end >5000 32 VSA § 4221, 4341, 3004
	25th Latest Date to File Final Grand List to Town Clerk <5000 32 VSA § 4151
	29th Result of Grievance mailed >5000 32 VSA § 4224, 4341
	BCA Appeal to BCA request deadline is 14 Calendar days from date of result of grievance notices mailed (start count down day after appeal 32 VSA § 4404(a)
	BCA Hearing begins 14 days after the deadline to the BCA 32 VSA § 4404(b)
	BCA Town Clerk shall schedule a meeting giving each member 5 days written notice 24 VSA § 801
	BCA Inspection committee report due 30 days after hearing on that property. 32 VSA § 4404
	BCA Decision of the BCA must be certified and in writing within 15 days from the time of the submitted report from the Inspection Committee 32 VSA § 4404(c)

August

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
	Tax Bills are sent out 30 days prior to due date 32 VSA § 4772
14th	Latest Date to File Final Grand List to Town Clerk >5000 32 VSA § 4151
14th	Send Electronic 411/Grand List to State 32 VSA § 5404(b)
BCA	Inspection committee report due 30 after date of hearing 32 VSA §4404
BCA	Decision of the BCA must be certified and in writing within 15 days from the time of the submitted report from the Inspection Committee 32 VSA § 4404(c)
BCA	The appeal to the Director or the Superior Court shall file a notice of appeal within 30 days from date of mailing the notice of the board's decision 32 VSA § 4461
BCA	Objections to a defective appeal to the Director, citing reasons to dismiss or other requests, must be filed with the Director no less than 10 days after the date the appeal is filed 32 VSA § 4463

September

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
	Send Public Pious or Charitable Use Forms out 32 VSA § 3832
1st	New Current Use Application deadline 32 VSA § 3756
BCA	The appeal to the Director or the Superior Court shall file a notice of appeal within 30 days from date of mailing the notice of the board's decision 32 VSA § 4461
BCA	Objections to a defective appeal to the Director, citing reasons to dismiss or other requests, must be filed with the Director no less than 10 days after the date the appeal is filed 32 VSA § 4463

October

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
	Start looking at Budget suggestions
31st	PILOT Payments sent 32 VSA § 3706

November

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
	Check Exemption Expiration Dates
3rd	Current Use Hold Harmless Payments sent 32 VSA § 3760(3)

December

Beginning of every week Download & Check HS122 32 VSA § 5410

Beginning of every week Download Current Use Electronic File 32 VSA § 3756(h)

30th Last Day for Errors and Omissions to be approved by Selectboard 32 VSA § 4261

January

Send Electronic 411/Grand List to State 32 VSA § 5404(b)

^{1st} Late December Early January PVR Certifies Equalization Study & Sends Results to Towns 32 VSA § 5406, 5408

February

Beginning of every week Download & Check HS122 32 VSA § 5410

Per Parcel Payment Sent to Town 32 VSA § 4041(a),5405(f)

on or after the 1st Tuesday Certify no Appeals Pending (Form 4155) 32 VSA § 4155, 4156, 4157

Misc

Grand List Filing may occur any time after April 1 and prior to these dates. Read 32 V.S.A. §§ 4111 and 4341 together. The May 5 date in section 4111 is extended 30 days for those towns with a population of less than 5,000; and 50 days in towns with a population of 5,000 and over. May 5 plus 30 days is June 4. May 5 plus 50 days is June 24
