

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for August

Flood Recovery Resources

Please visit www.vermont.gov or click on the links below to learn more about resources available and what you can do to help in response to the July 2023 flood

- Flood Resources <https://www.vermont.gov/flood#gsc.tab=0>
- Help support Vermonters affected by flooding <https://www.vermont.gov/volunteer#gsc.tab=0>
- Flood Info from Vermont Emergency Management <https://vem.vermont.gov/flood>
- Info related directly to Tax Department flood response may be found at <https://tax.vermont.gov/flood>
- Governor Scott's Press Releases may be found at https://governor.vermont.gov/press_releases
- Governor Scott's Executive Orders may be found at <https://governor.vermont.gov/document-types/executive-orders>
- For guidance on water damaged paper records, please reach out to the Vermont State Archives & Records Administration (VSARA) at <mailto:sos.rim@vermont.gov>
- VLCT's [2023 Flood State of Emergency Legal FAQ](#) page which includes sections for tax abatement and tax assessment appeals with FAQs and overview articles that provide additional context.

Current Use News

Please join us in bidding adieu to Maria Steyaart, Current Use Specialist for towns Middlesex through Shoreham. Maria will be devoting herself fulltime to expanding her and her husband's line-caught salmon fishing business, [Honeywilya](#). Marie's position has been posted and we look forward to continuing with our four-person team shortly.

Questions/emails for Maria's towns can be directed to the Current Use phone line (802) 828-6634 or tax.currentuse@vermont.gov


VALA Annual Conference Registration





The VALA 2023 Annual Conference will be held Thursday, September 7th and Friday September 8th at the Killington Grand Hotel & Conference Center, 228 East Mountain Road, Killington VT



Please visit VALA's Conference webpage for more information - Agenda and presentation topics, as well as how and when to register <https://valavt.org/education/conferences/>.

VTPIE Updates / Process / Procedures

Please refer to the following list of tasks and references for all the steps being used this year in VTPIE/NEMRC/CAMA (your CAMA systems may vary) to complete all grand list tasks as necessary. While we understand this will change next year - we will update as needed. In the meantime, this will bring you full circle for the process. If you need this in a different format, please contact your DA.

Step order	Process	VTPIE / NEMRC Step-by-Step Guidance
1A	Create an account	This will allow access to all functions performed in VTPIE Listers should each have their own unique account
1B	GIS - Create an account	This will allow access to the GIS mapping portal in VTPIE Listers should each have their own unique account
2	Create CAMA upload file for VTPIE	<p>This link provides general VTPIE CAMA Upload Instructions on creating a file snapshot to move the working GL data from the GL (CAMA) via NEMRC to build VTPIE</p> <p>This step imports your new grand list and value data from your CAMA system into VTPIE (names changes, value changes, new parcels etc.)</p>
	<ul style="list-style-type: none"> • MicroSolve 	Instructions specific to NEMRC / MicroSolve
		VTPIE - NEMRC Upload to VTPIE WEBINAR
	<ul style="list-style-type: none"> • Patriot (AssessPro Classic or APS) 	<p>Working with your vendor, use the same process as provided for NEMRC/ MicroSolve for 2023</p> <p>Instructions specific to Patriot (AssessPro Classic or APS) (2024)</p>
	<ul style="list-style-type: none"> • ProVal 9.1 	Instructions specific to ProVal 9.1
	<ul style="list-style-type: none"> • Vision 	Instructions specific to the Vision VTPIE Export
2A	Import Grand List file into VTPIE	Load / synchronize GL data to VTPIE
		Repeat steps 2 & 2A (export from CAMA & import into VTPIE) as often as needed – end of day/ week as changes are made in your CAMA system to keep the systems in sync
	<i>Hint</i>	Be aware of how and what you are exporting from CAMA after you have created a billed grand list, you will want to make sure of each step

	Review Homesteads in VTPIE	<ul style="list-style-type: none"> • PVR's How to Download & Report (GB-1071) • Webinar <p>Homesteads are to be <i>Completed</i> in VTPIE: all review and reporting back to the State occurs in VTPIE</p>
		Update CAMA as needed to reflect filings and then upload to VTPIE as needed to keep systems in sync (Repeating steps 2 & 2A)
	Homesteads to NEMRC Tax Billing	Initiate through NEMRC's Working GL module – <i>Receive Homesteads from State</i> After processing in VTPIE, download homesteads into NEMRC. This allows NEMRC to receive and a) flag declared parcels as homestead and b) apply the correct education tax rate for tax billing
	Review CU Records in VTPIE	<ul style="list-style-type: none"> • Grand List & Current Use webinar • Review & Manage CU in VTPIE (GB-1322) <p>Current use will be reviewed in VTPIE; all allocation input, change of allocation notices and result of grievance for current use will be completed using VTPIE</p>
	<i>Tip</i>	Process available homesteads first and then upload working GL to VTPIE before beginning CU review and verification
	CU Allocation Notices	Process when → files are verified and you are ready to lodge GL → Pending individual files need re-notice
	CU to NEMRC Tax Billing	Help document includes link for further instructions on receiving file into NEMRC
	Lodging the Grand List	Once you have completed homestead and current use review and verification, as well as all other valuation steps, lodging your grand list will be very similar to prior years – please use the June 2023 version of GB-1067 for VTPIE updates You will complete the process(s) in NEMRC: change of appraisal notices, grand list and reports, result of grievance, tax bills, grand list rollover and submission of the 411 to PVR
	Result of Grievance	Notices for Current Use are located in VTPIE
		Repeat Steps 2 & 2A to keep NEMRC/ CAMA in sync
	<i>Hint</i>	Be aware of how and what you are exporting from CAMA after you have created your as billed grand list, you will want to make sure of each step

	Creating an As Billed Grand List	Processed in NEMRC
	Tax Billing	Printing Tax Bills
		Tax Book
	<i>Revised Bills</i>	Continue to process homestead declarations, current use changes & errors and omissions using the above Upload / Download process between NEMRC & VTPIE (Steps 2 & 2A)

What's on the Calendar for August?

August 15

Electronic 411 due to PVR

Per statute [32 VSA 5404](#), cities and towns are required to transmit their electronic Grand List/ Form 411 to PVR on or before Aug 15th, 2023. 411 submission instructions can be found at: https://www.nemrc.com/support/grandList/LS_2015handouts/411%20electronic.pdf

Form 427 – Report of Municipal Tax Rates

In addition to the 411, PVR must receive a copy of your Form 427 Report of Municipal Tax Rates to complete the annual Equalization Study and to make payments such as Hold Harmless and the State-Owned Building PILOT. Note, it is important that all property taxes levied by villages and special tax districts be reported [32 VSA 3461](#). These amounts are used in the determination of municipal payments and municipal property tax credits. Please send from your “As Billed” Grand List only once after you have printed tax bills. Form 427 Instructions can be found at: <https://www.nemrc.com/support/grandList/427Instructions/>

August 30

Property Tax Credit download

The first 2022 download became available June 30. The downloads will continue through the property tax season on a monthly basis, ending with October 30th file. Remaining dates for 2023 are:

~~June 30 – July 28~~ – August 30 – September 29 – October 30

State Payment Confidentiality Options <https://tax.vermont.gov/sites/tax/files/documents/GB-1273.pdf>

September 1

Deadline for submitting your town's verified sales to PVR. We will be collecting all sales, verified or not, on that date. Please finalize your review and submit your April 1, 2022, thru March 31, 2023, sales, prior to that date.

Education

Please scroll to the *Education* section of this newsletter for dates and registration links for August offerings:

- Legal Chats with Charlie (PVR)
- Intro to Microsoft Bookings (KnowledgeWave)
- Reappraisal Class (PVR)

- IAAO 100 (PVR) – Understanding Real Property Appraisal
- Land Schedule (PVR)
- IAAO 300 – Fundamentals of Mass Appraisal (IAAO direct)
- IAAO 402 – Tax Policy (IAAO direct)

Upcoming VALA IAAO Trainings

Please visit VALA at <https://valavt.org/education/training/> for registration cut-off dates related to upcoming fall offerings.

KnowledgeWave

Due to requests from recent Excel training attendees, we have updated our final 2023 offering to include *Basic Formulas and Functions That Make You a Stronger Excel User*. The offering is intended for the Excel novice who finds themselves working in Excel workbooks but hasn't had much (or any!) formal training. This webinar covers the fundamentals of building formulas and using functions. Please see the *Education* section for date/time and to register.

News You Can Use

- [Handbook on Property Tax Assessment Appeals](#)
- [Best Practices Guide](#)
- [Reappraisal Activity Evaluation a/k/a 3-Prong Test](#)
- [About Abatement Guide](#)
- [VTPIE Support](#)
- [NEMRC Support](#)
- [2023 Lister Calendar & Task List](#)
- [District Adviser & Current Use Specialist Assignment Map](#)
- Please scroll to the end on this newsletter for additional *Helpful Links*

Abatement and property loss and /or damage

Abatement is the statutory mechanism for relieving individual taxpayers of the burden of property taxes, penalties, and interest when the basis for request is a) authorized by statute and b) the Board of Abatement agrees that that request is reasonable and proper. The board is not required to grant abatement – however, they may abate in whole or in part property taxes, interest, or collection fees [24 VSA 1535\(a\)](#)

Abatement FAQ

Composition of board: Listers, selectboard, justices of the peace, town clerk, and the town treasurer [24 V.S.A. § 1533](#) and [§ 801](#).

Authorized circumstances for abatement of taxes, interest, or fees

- of persons who have died insolvent
- of persons who have been removed from the state
- of persons who are unable to pay their taxes, interest, and collections fees
- in which there is manifest error or mistake of the listers
- upon real or personal property lost or destroyed during the tax year
- the exemption amount available under [32 VSA 3802\(11\)](#) to persons otherwise eligible for exemption who file a claim on or after May 1 but before October 1 due to the claimant's sickness or disability or other good cause as determined by the board of abatement; but that exemption amount shall be

reduced by 20 percent of the total exemption for each month or portion of a month the claim is late filed taxes

- upon a mobile home moved from the town during the tax year as a result of a change in use of the mobile home park land or parts thereof, or closure of the mobile home park in which the mobile home was sited, under [10 VSA 6237a](#).

Things to know

- The abatement of a tax automatically abates any uncollected interest and fees relating to the amount abated.
- Abatement does not require a change in the grand list; it’s purpose is to provide the opportunity for tax relief in certain circumstances.
- Abatement is not the vehicle for valuation appeal.
- There is no specific meeting time required by statute. Boards typically meet at least once a year.
- After a decision is made by the board, the reasons for that decision must be stated in writing. The affected property owner should receive a copy of the decision. A record of the taxes, interest and fees abated is recorded in the town clerk’s office and a copy is forwarded to the collector of taxes and the town treasurer. No change is made to the grand list as a result of abatement.
- Abatement may be in the form of a refund or a credit, depending on the order of the board. Interest is payable in some instances. [24 VSA 1535-1537](#).
- Whenever a municipality votes to collect interest on overdue taxes, interest in a like amount shall be paid by the municipality to any persons for whom an abatement has been ordered.
- The legislative body of a municipality has the authority in cases of hardship to abate all or any portion of a homestead penalty appealable to the listers and any tax, penalty, and interest arising out of a corrected property classification. The legislative body may delegate the authority to abate in such instances to the Board of Tax Abatement or the Board of Civil Authority [32 VSA 5410\(j\)](#) .
- Additional information is available in the [Lister & Assessor Handbook](#) as well as in the Secretary of State’s guidance booklet, [About Abatement](#).

Lister and BCA Appeal Deadlines (PVR/VLCT)

Action	Population of less than 5,000	Population of more than 5,000
Deadline for filing Appeal to BCA 32 VSA 4404 (b)	Within 14 days after mailing Result of Grievance decision	Within 14 days after mailing Result of Grievance decision
BCA Hearings occur 32 VSA 4404(b) 32 VSA 4341 Rhodes V Town of Georgia 166 VT 153 (1997)	Must be at least started within 44 days after the last date allowed for notice of appeal	Must be at least started within 44 days after the last date allowed for notice of appeal
Site Inspections occur 32 VSA 4404(c)	Within 30 days of hearing of the appeal	Within 30 days of hearing of the appeal
Site Inspection Report to BCA 32 VSA 4404(c)	30 days from the hearing on that property	30 days from the hearing on that property
BCA Hearings end	No statutory deadline	No statutory deadline
BCA Decision Filed with Clerk, Recorded in Grand List Book, Mailed to Appellant 32 VSA 4404(c)	Withing 15 days from the time of Inspection Report	Withing 15 days from the time of Inspection Report

Appeal From BCA Decision 32 VSA 4461(a)	Within 30 days of date of Mailing of BCA Decision	Within 30 days of date of Mailing of BCA Decision
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Timeline compiled by VLCT and modified for newsletter by PVR.

Please note that these dates are predicated on either June 4th/ June 24 filing(s), with no Director granted extension.

Appeal Resources

- A collaborative project of the Vermont Secretary of State and PVR, the Handbook on Property Tax Assessment Appeals (*rev 2009*) provides in-depth guidance from lister grievance through BCA and beyond. [Handbook on Property Tax Assessment Appeals](#)
- Vermont League of Cities and Towns has compiled a centralized resource center of information and guidelines related to property taxes and appeals. The guidance provided is meant to support listers, town clerks and BCA members. [VLCT Property Taxes Resources](#)

Current Use

Montpelier Flooding

In light of recent severe flooding, which has resulted in the Tax Department's temporary displacement from 133 State, we ask your patience. We have limited access to our paper files so it may take a week or more to retrieve a particular file in order to respond to your request. Our mailing address and phone numbers remain unchanged. Thank you for your understanding.

All Parcels Enrolled

Please continue monitoring your current use in VTPIE for your 2023 As Billed grand list until all parcels are enrolled/complete and loaded into NEMRC for tax billing. It is important you work in each system, first in VTPIE to update allocation values, send notice to any parcels with value or allocation changes, and then issue a revised tax bill via NEMRC if needed. If there are any changes after a parcel is enrolled/complete, it will require PVR's Current Use to re-review.

Some helpful tips for completing your remaining files:

- ✓ Complete all homestead declarations prior to editing your current use files. If the homestead file reflects changes in business/ rental use, process in your CAMA and then import a new upload to VTPIE from NEMRC in order to true-up allocations.
- ✓ If the property owner has not yet filed a homestead, **they are Nonhomestead at this time**. You will update this if/when they file.
- ✓ If you are having issues getting a file match to verify, please **contact your district advisor**. VTPIE allows district advisors to view your screen and we can often help you resolve the issue quite quickly working from that, or by scheduling a Teams or town visit.
 - Reminder: all enrolled **Farm Buildings are Nonhomestead by definition**. You will need to make sure they are coded correctly on your cost sheet before you begin allocation.
- ✓ Excluded land valuation is dictated by statute: Title [32 V.S.A. § 3756](#) Definition (Appraisal Value) (d) *The assessing officials shall appraise qualifying agricultural and managed forestland and farm buildings at use value appraisal as defined in subdivision [§ 3752\(12\)](#) of this title. If the land to be appraised is a portion of a parcel, any portion not receiving a use value appraisal shall be valued at **its fair market value as a stand-alone parcel**, and, for the purposes of the payment under [§ 3760](#) of this chapter, the entire parcel shall be valued at its fair market value as other similar parcels in the municipality.*

- If this is a new parcel or the excluded land has changed you will need to look at the current use map to determine the location of the excluded land in order to value it appropriately.
- Total land value (from cost sheet) minus excluded land (from cu calculation sheet) equals the enrolled land value. We recommend you go through the math, it will help you to complete the VTPIE data entry, understand the process and explain it to taxpayers.

Land Use Change Tax

Please continue monitoring your myVTax account (<https://myvtax.vermont.gov>) for *LUC Values Requests* that need to be entered. Once Fair Market Values are submitted, we will modify the current use enrollment and the current use file will be sent to you for updates.

Detailed myVTax instructions may be found at

https://tax.vermont.gov/sites/tax/files/documents/myVTaxGuide_LV314NavigationforListers.pdf

myVTax process [myVTax Guide: LV-314 Return Navigation for Listers Land Use Change Lien Release](#)

Valuation [How to Value Land Excluded or Withdrawn From CU Land Developed or Withdrawn from Current Use](#)

Need sign in assistance with eCuse? Please reach out to Carrie Potter at (802) 828-6635.

Need sign in assistance with myVTax? Please reach out to Teri Gildersleeve (802) 855-3917 or your DA

Education

PVR continues to offer training at no charge to listers and assessors. A complete listing of PVR, VALA (IAAO) and VLCT offerings can be found [here](#). To register for PVR classes & webinars, please click [here](#) or on the class hyperlink.

Tuesday Morning (mostly) Webinars and Hybrid Sessions

August 15 - updated -	Tuesday	Legal Chats with Charlie	Atty Charles Merriman	9:00 - 12:00	Webinar
August 29	Tuesday	Intro to Microsoft Bookings	KnowledgeWave	10:00 – 11:00	Webinar
August 30	Wednesday	Reappraisal Class	District Advisors	9:00 - 12:00	Webinar
November 14	Tuesday	Communications & Teamwork	KnowledgeWave	10:00 – 11:00	Webinar
December 5 - updated -	Tuesday	Basic Formulas & Functions That Make You a Stronger Excel User	KnowledgeWave	10:00 – 11:00	Webinar

VPA required courses being offered in 2023

August 3 - updated -	Tuesday	IAAO 100 Day 1 of 2	Dave Cornell	8:00 – 4:00	Webinar
August 4 - updated -	Wednesday	IAAO 100 Day 2 of 2	Dave Cornell	8:00 – 4:00	Webinar

August 17 - updated -	Wednesday	Land Schedule Day 1 of 2	District Advisors	9:00 - 12:00	Webinar
August 18 - updated -	Thursday	Land Schedule Day 2 of 2	District Advisors	9:00 – 12:00	Webinar
September 6	Wednesday	Data Collection Day 1 of 4	District Advisors	9:00 – 4:30	In-person only West Rutland
September 7	Thursday	Data Collection Day 2 of 4	District Advisors	9:00 – 4:30	In-person only West Rutland
September 13	Wednesday	Data Collection Day 3 of 4	District Advisors	9:00 – 4:30	In-person only West Rutland
September 14	Thursday	Data Collection Day 4 of 4	District Advisors	9:00 – 4:30	In-person only West Rutland
September 18	Monday	IAAO 102 day 1 of 4	VALA		Webinar
September 19	Tuesday	IAAO 102 day 2 of 4	VALA		Webinar
September 20	Wednesday	IAAO 102 day 3 of 4	VALA		Webinar
September 21	Thursday	IAAO 102 day 4 of 4	VALA		Webinar
October 2	Monday	IAAO 112 Day 1 of 4	VALA		In-person West Rutland
October 3	Tuesday	IAAO 112 Day 2 of 4	VALA		In-person West Rutland
October 4	Wednesday	IAAO 112 Day 3 of 4	VALA		In-person West Rutland
October 5	Thursday	IAAO 112 Day 4 of 4	VALA		In-person West Rutland
October 9	Monday	IAAO 171	VALA		Webinar
October 25	Wednesday	IAAO 155 Day 1 of 2	VALA		In-person West Rutland
October 26	Thursday	IAAO 155 Day 2 of 2	VALA		In-person West Rutland
October 30	Monday	IAAO 300 Day 1 of 4	VALA		Webinar
October 31	Tuesday	IAAO 300 Day 2 of 4	VALA		Webinar
November 1	Wednesday	IAAO 300 Day 3 of 4	VALA		Webinar
November 2	Thursday	IAAO 300 Day 4 of 4	VALA		Webinar

November 6	Monday	IAAO 311 Day 1 of 4	VALA		Webinar
November 7	Tuesday	IAAO 311 Day 2 of 4	VALA		Webinar
November 8	Wednesday	IAAO 311 Day 3 of 4	VALA		Webinar
November 9	Thursday	IAAO 311 Day 4 of 4	VALA		Webinar

Upcoming VALA IAAO Trainings

Sept 18 -21	IAAO 102	Income Approach to Valuation	Online only - ZOOM
October 2-5	IAAO 112	Income Approach to Valuation II	In person only <i>West Rutland Town Hall</i>
Week of Oct 9	IAAO 171	Standards of Professional Practice & Ethics	Online only - VT only
October 25-26	IAAO 155	Depreciation Analysis	In person only <i>West Rutland Town Hall</i>
Oct 30 – Nov 2	IAAO 300	Fundamentals of Mass Appraisal	Online only - ZOOM
November 6-9	IAAO 311	Real Property Modeling Concepts	Online only - ZOOM
<i>Please note VALA registration fees for IAAO courses is not reimbursable through PVR Grant funding.</i>			

Upcoming courses offered directly through IAAO

- ✓ August [Course 300: Fundamentals of Mass Appraisal](#) ** and [Course 402: Tax Policy](#)
- ✓ September [Course 311: Real Property Modeling Concepts](#) **
- ✓ October [Course 333: Residential Model Building](#)
- ✓ November [Course 151: National USPAP](#)
- ✓ December [Course 851: RES Case Study Review Workshop](#)

** VALA is also offering these courses (at a reduced cost to VT assessing officials).

These IAAO direct courses are eligible for [PVR Grant Funding](#)

KnowledgeWave is back!

PVR will be offering six private classes in the upcoming year; ‘private’ in this instance means that the only participants will be those from Vermont municipalities. Please see the above *Education Tuesday Morning Webinars* table for dates, times, and registration links.

[Vermont Property Assessor Certification Program \(VPA\)](#)

Many municipalities and individuals have benefitted from the classes developed and presented by PVR in collaboration with the International Association of Assessing Officers (IAAO) and the Vermont Assessors and Listers Association (VALA). In addition to the IAAO and VALA classes, PVR offers New Lister Training, Advanced Lister Training, Data Collection, and Current Use among other offerings to provide listers the training needed in order to succeed in their positions. To that end, the mission of the Vermont Assessor Certification Program is to encourage, promote, and provide educational opportunity and advancement for listers and assessors throughout the state.

VPACP has created four levels of achievement (VPA I, VPA II, VPA III and VPMA). Each level has prerequisites and requirements, including levels of work experience and training.

This is a voluntary program designed to encourage and recognize professionalism and competency in being a municipal assessing official. Education is a high priority for the Division of Property Valuation and Review (PVR). Listers, assessors, and other municipal officials who take advantage of these educational opportunities will have a better understanding of their responsibilities and will better perform the duties of the office.

For 2023, ALL classes required for certification are being offered. Please see the Education Section of this Newsletter for course dates. For more information on VPA certification and to apply, please click to see the [VPACP Handbook](#).

On-Demand PVR Webinars & Training materials

Recordings of our webinars, as well as course materials from our classes, are available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/materials>. Please keep in mind that these recordings are meant for reference only – **** actual event attendance is required for VPA certification.**

Grant Funding/ Reimbursement for Travel and Assessment Training

PVR classes continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. However, please be aware the VALA [registration fees](#) for these IAAO courses is not reimbursable through the PVR grant. Grant money is also available for **pre-approved** mileage & lodging expenses (distances apply) as well as certain independently taken, non-PVR sponsored, assessment related courses, including those taken online (pre-approval required as well). Complete Education Grant information and application is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information> If assistance is needed with this process, please contact (802) 828-6887 or via email tax.listered@vermont.gov.

The *Grant Education Funding for Listers and Assessors (Municipal Reimbursement)* Fact Sheet is also available at <https://tax.vermont.gov/sites/tax/files/documents/FS-1184.pdf>.

District Advisor & CU Specialist Contact Information

[District Advisors & their territories interactive map](#)

District Advisors

Barb Schlesinger barbara.schlesinger@vermont.gov	(802) 369-9081	Deanna Robitaille deanna.robitaille@vermont.gov	(802) 323-3411
Benton Mitchell benton.mitchell@vermont.gov	(802) 233-4255	Jen Myers jennifer.myers@vermont.gov	(802) 522-0199
Christie Wright christie.wright@vermont.gov	(802) 855-3897	Teri Gildersleeve teri.gildersleeve@vermont.gov	(802) 855-3917
Cy Bailey cy.bailey@vermont.gov	(802) 233-3841	Theresa Gile theresa.gile@vermont.gov	(802) 522-7425
Nancy Anderson / Edu Coord (PT) nancy.anderson@vermont.gov	(802) 828-6680	Nahoami Shannon / PVR Assist nahoami.shannon@vermont.gov	(802) 828-6867

Current Use Specialists

Addison - Derby	Melanie Riddle melanie.riddle@vermont.gov	(802) 828-6633
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Dorset - Middlebury	Katie Emerson	katelin.emerson@vermont.gov	(802) 828-6637
Middlesex - Shoreham	Current Use	tax.currentuse@vermont.gov	(802) 828-6634
Shrewsbury - Worcester	Nick Zimny-Shea	nicholas.zimny-shea@vermont.gov	(802) 828-6608
Current Use Supervisor	Elizabeth Hunt	elizabeth.hunt@vermont.gov	(802) 828-5860 x2

Help Desks

PVR (802) 828-5860

- ✓ Tax forms **press 1** **available Monday thru Friday**
- ✓ Municipal official support **press 2** **available Monday thru Friday**
- ✓ Current Use & all other PVR related questions **press 3** **available Mon, Tues, Thurs, Fri**

Please leave a message for your District Advisor at their number. However, if you need immediate assistance and are unable to wait for a return call please call (802) 828-5860, option 2 and ask to speak to the on-call district advisor.

VTPIE AXIOMATIC SUPPORT (603) 413-4978 EXT 0

<https://support.axiomnh.com/support/home>

support@axiomnh.com

Online Resources

The following resources and many more aids & forms are available on our website. Please follow these breadcrumbs to see what is available for Municipal Officials:

[VT Dept of Taxes](#) > [Municipal Officials](#) > [Forms & Publications](#)
 > [Property Assessment](#)
 > [Listers and Assessors](#)
 > [Training & Certification](#)
 > [Municipalities](#)
 > [VTPIE Project](#)

Municipal Basics

Municipal Resources (SoS)	Municipal Laws & Regulations	Forms & publications
Municipal Resources (PVR)	Open Meeting Law – VLCT	Interactive DA map
Public Records - VLCT FAQ	Tax Bill tools	myVTax Username & PW Reset
Public Records - Sec of State	Prop Tax Credit Confidentiality	

Lister Aides & Forms

Listers and Assessors	Interactive DA map	E&O - Value Change
Lister Responsibilities checklist	Lister/ Assessor handbook	E&O- Homestead Status Change
VT Property Assessor Cert	Lister Calendar (2023)	Lister Certificate – HSD-315
State Sponsored Training	Reappraisals	Lister Cert(subdivision) - HSD-316
PVR Courses & Registration	Approved Appraisers	Homestead Declarations
Lister Education Grant	RA-308	Record Retention
Lister and/or Assessor Options		About Abatement

Property Assessment - Grand Lists

Assessment Toolbox	Solar plants - valuing w/ PV Value	Conservation Easements
eCuse	Assessing CU Property	CU Withdrawal - FMV
Property Ownership & Deeds	Cell Decision Tree	

Exemptions

Exemptions	Public, Pious & Charitable PVR-317	32 VSA 3802 – Statutory Exemptions
Valuation of Tax-Exempt Properties	Insurance Value Reporting form CR-001 for Exempt Properties	32 VSA 3832 – Restricted Exemptions
Veterans Exemption	Subsidized Housing	Covenant Restricted

Appeals

Grievance Letter Template	Sec of State Tax Appeal Handbook	VLCT Property Tax Appeals
Appeals to Director Guide	Guide to Best Practices	List Value Adjustment Request

VCGI Mapping

Vermont Parcel Program Overview	Parcel Program Frequently Asked Questions
Vermont Parcel Viewer	Parcel Program Town Data Status
Vermont Parcel Program GIS Data	Example Uses of Parcel Program GIS Data
Vermont Land Survey Library	Digital Parcel Mapping Guidelines and Contract Guidance
For Map Vendors: Guidance in working with VCGI	For Mappers: How to submit municipal parcel data updates

Town Clerk Resources

Paper PTTRS	Transfer of Mobile Homes	Municipal Officials Resources
myVTax – Recording PTTRS	MH Uniform Bill of Sale	BCA Decision Template
myVTax – Recording LUCT Lien Release	MH Quit Claim Deed	Official Notice Decision of Board of Civil Authority