

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



## *Season's Greetings*

### *What's new?*

#### **Utility Valuation for 2025**

Vermont municipalities and utility providers should be aware of two changes to the valuation of property used by public utilities for the transmission and distribution of electricity.

1. The Vermont Department of Taxes has contracted with a utilities appraisal consultant to develop a new valuation methodology for taxable property owned by public utilities.
2. As required by [Act 144 \(2024\)](#), beginning with the 2025 Grand List the valuations provided by the Department for property used for the transmission and distribution of electricity shall be used by listers for purposes of property taxation.

See [Utility Valuation | Department of Taxes](#) for more details.

#### **Telecommunications Property Valuation for 2025**

The Legislature passed [Act 145 of 2024](#), requiring certain communications network infrastructure to be set in the State and local grand list as real property and taxed at its fair market value beginning with the 2025 grand list and property tax year. Communications property will not be considered business personal property, and accordingly will be exempt from the local option to tax business personal property pursuant to [32 V.S.A. § § 3618](#) and [3849](#).

The Department requested and expects to receive a one-year extension from the Legislature for implementation in order to contract with a telecommunications valuation professional and to allow for an inventory to be established. In light of this extension request, the effective date of implementation is anticipated to be with the April 1, 2026 Grand List.

#### **IAAO Classes this January and February**

VALA, working with a grant from the State of Vermont (PVR), offers courses at a reduced rate to all Vermont listers and assessors. Current Vermont VALA members also receive a further discounted rate. VALA is offering two Vermont Property Assessor (VPA) required courses earlier in 2025 – this January and February. Perhaps you need one, the other, or both for VPA Certification, now is a great time to take advantage!

<b>IAAO 101</b>	Fundamentals of Real Property Appraisal	VPA II req.	Jan 27 – 31, 2025	Online
<b>IAAO 102</b>	Income Approach to Valuation	VPA II req.	Feb 24 – Mar 1, 2025	Online

For more information about these offerings, visit <https://valavt.org/education/training/>  
For more information about Vermont Property Assessor Certification, click [here](#)

### District Advisor Happenings

PVR is pleased to announce that **Beth Miller** has accepted the District Advisor Position! Beth is coming to us from the Department of Children and Families where she was a Fair Hearing Officer. Beth previously was a lister in her town, Middletown Springs, and is thrilled to be getting back into local government and supporting the work that local officials do. We're so excited to welcome Beth to the team—please join us in extending her a warm hello!

We'd also like to let folks know that district advisor **Benton Mitchell** is currently on leave for the next couple of months. For towns in Benton's district needing assistance, please call our main line and ask to speak to the district advisor on duty that day. (802)828-5860 x 2.

### Education Tax Rate FY2026

Commissioner of Taxes Craig Bolio has released the [December 1 education tax rate letter](#) which forecasts the education tax yields for resident homeowners and the non-homestead tax rate for the upcoming fiscal year (FY) 2026. Using specific calculations required in State law, the Agency of Education, Department of Taxes, Department of Finance and Management, and Joint Fiscal Office collaborate to project the yields and rates based on these statutory assumptions.

To read Commissioner Bolio's official press release, please visit <https://tax.vermont.gov/press-release/commissioner-taxes-releases-fy2026-education-tax-rate-letter>

---

## What's on the Calendar?

<b>Now</b>	<b><u>Detailed Compliance Plans due</u></b> to PVR from towns that received Orders to Reappraise July 2024 (150 days from June mailing)
<b>December 13</b>	Final date Homestead Declaration files will be provided to towns
<b>December 31</b>	Final Day for Errors & Omissions <a href="#">32 VSA 4261</a>  2025 Reappraisal Towns <b>deadline</b> for RA-308 & contracts to PVR
<b>Late December/ early January</b>	PVR certifies Equalization Study Results available to Towns <a href="#">32 VSA 5406</a> , <a href="#">5407</a> , <a href="#">5408</a> (Please pay attention to appeal deadline)

### Compliance Plans Due (Response to Statutory Reappraisal Orders)

Reappraisal Orders were sent to municipalities this past July whose COD was greater than 20%, based on the results of their 2023 Equalization Study. When a town receives a statutory order to reappraise, the municipality must respond by either a) acknowledging receipt of the order with the intention to develop

a detailed compliance plan or by b) contesting the order with a written response. Both responses must be received by PVR with 30 days of the municipality's receipt of the order. With option a), the municipality must also provide a **detailed compliance plan (PVR Form RA-308 or RA-308P) within 150 days of the order**. For more information on reappraisals, please visit the Tax Department website by clicking [here](#).

[Rule on Required Reappraisals](#)

### Homestead Declarations to Towns

Homestead declaration files from the Tax Department to towns will conclude for this year on December 13. If the resident property owner did not file their declaration by the October 15 filing deadline, the property will remain classified as nonhomestead.

### Errors & Omissions

#### **32 V.S.A. § 4261 Correcting omission from grand list**

*When real or personal estate is omitted from the grand list by mistake, or an obvious error is found, the listers, with the approval of the Selectboard, before December 31, may supply such omissions or correct such errors and make a certificate thereon of the fact; provided, however, the listers may make a correction resulting from the filing or rescission of a homestead declaration without approval of the Selectboard.*

Along with real value changes, allocation changes in the homestead or housesite value, as well as in Current Use, are to be considered Errors & Omissions and brought before the municipality's Select Board as well for their approval.

Changes based solely on the filing or rescission of a homestead declaration after listers and/or assessors lodge their grand list with the Town Clerk post grievance, are not considered cause for SelectBoard Errors and Omissions 32 VSA 4111(g). However, these adjustments do need to be certified and attached to your official vault, lodged-grand list. Links to both courtesy forms are provided below.

[PVR-4261 - Homestead / Housesite Classification Change](#)

[PVR-4261-E - Errors & Omissions Certificate](#)

**Reminder: both E&O certificates should be attached to the official vault copy of the grand list.**

### Reminder for 2025 Reappraisal Towns

If your town plans to complete a reappraisal for the 2025 Grand List, make sure your [RA-308 Detailed Reappraisal Compliance Plan](#) and other required documents have been submitted to [tax.pvr@vermont.gov](mailto:tax.pvr@vermont.gov) as well as to the town's [district advisor](#). PVR needs to be officially informed by January 1, 2025. This is crucial as adjustments need to be made in a reappraisal year for Current Use CLA, Utilities CLA, tax rate calculations, and equalization. If we are not in receipt of these documents by the town in official format, we cannot make these adjustments, and it will impact your town financially.

### Certified Equalization Study Results

We anticipate Equalization Study results will be posted to the Vermont Department of Taxes website the last week of December/ first week of January at [Equalization Study | Department of Taxes](#). Towns will also receive a letter notifying of calculated CLA and COD.

Petitions for Redetermination can be filed under [32 VSA 5408](#). Such petitions must be timely and be filed by your legislative body (Selectboard in most towns).

A COD of more than 20% will mean your town will be required to conduct a reappraisal [32 VSA 4041a\(b\)](#). Additional information will be available in the January 2025 newsletter.

---

## ***News You Can Use***

### **Equalization Study Guide**

[Introduction to Vermont's Equalization Study](#)

### **Abatement**

[About Abatement \(Secretary of State's Guide\)](#)

[VLCT MAC Info Sheet](#)

### **Best Practices Guide**

<https://tax.vermont.gov/sites/tax/files/documents/GB-1279.pdf>

### **Calendar & Task List 2024**

<https://tax.vermont.gov/sites/tax/files/documents/Lister-Calendar-2024.pdf>

### **Fact Sheets and Guides**

<https://tax.vermont.gov/forms-and-publications/publications>

### **Municipal Official Resources**

<https://tax.vermont.gov/municipal-officials/resources>

### **Statewide CLA Adjustment**

[Using the New Statewide Adjustment](#)

By January 1, the Department of Taxes will have completed its 'Equalization Study' that determines the CLAs for each Vermont town. **But unlike prior years, beginning in 2025 these CLAs will not be applied to each town's education property tax rates. Instead, every town's CLA will be divided by a single 'statewide adjustment' and the result will be applied to each town's education property tax rates.** The statewide adjustment can be thought of as the average level of appraisal of the entire state. For example, if a town has a CLA of 60%, but the statewide adjustment is 75%, then the adjustment factor applied to education property tax rates in that town will be  $0.60 / 0.75 = 0.80$  or 80%. All Vermont property will still be taxed at 100% of fair market value, but the factor applied to education property tax rates will be calculated differently.

[Application of the New Statewide Adjustment](#)

In 2024 the Vermont Legislature passed Act 183, which updates the education funding formula starting with the 2025-2026 property tax year, **beginning on July 1, 2025**. It's important to note that the law:

- does not affect how much Vermont property owners pay in property taxes;
- does not affect how much property tax Vermont towns send to the State's Education Fund; and,
- does not affect how much money school districts receive from the Education Fund.

For more information, please see <https://tax.vermont.gov/statewide-adjustment>

---

## ***Continued VTPIE Updates / Process / Procedures***

### **What you can do to stay on top of this evolving transition:**

- Monitor for upcoming changes, GL & CAMA updates
- We recommend listers and assessors upload their CAMA data file if changes have been made before any work is done in VTPIE to ensure you are using the most up-to-date information.
- Stay in contact with your CAMA vendor
- **Follow Comp60 (listserv) for news & updates**

- Call your district advisor if you have questions

<b>VTPIE Support</b>	<a href="https://support.axiomnh.com/support/solutions/25000019717">https://support.axiomnh.com/support/solutions/25000019717</a>
<b>NEMRC Support</b>	<a href="https://www.nemrc.com/support/grandList/">https://www.nemrc.com/support/grandList/</a>
<b>PVR Support</b>	<a href="https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors">https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors</a>

#### Recommended sequence for processing Homesteads and Current Use

1. **Upload your CAMA data to VTPIE** – you want to import **all** the changes, including ownership, from the as-billed grand list in NEMRC at this time. **This is a two-step process, once the file is uploaded from NEMRC, you must also download it into VTPIE.**
2. Process your **Homesteads** in VTPIE (first) and then also download in NEMRC using #7 when complete
3. Re-upload (NEMRC) and download (VTPIE) your CAMA data to VTPIE to ensure your CU gl values are reflective of any homestead filings and/or business/rental use allocation changes
4. Review **Current Use**, re-allocate values as necessary when a homestead has been filed and reverify. Notify the taxpayer if appropriate.
5. Download CU back to NEMRC using the **‘download to billing’** command in VTPIE followed by importing the file into NEMRC (#9 & then step 1) and loading to Grand List (Step 3)

**Repeat this process each week or each time you are entering new data in CAMA or NEMRC**

More in-depth guidance on the upload/download process can be found [here](#).

## Current Use

### Finalizing review and verification for 2024 Grand List

Please continue with your VTPIE current use review until all parcels are marked *Enrolled* and there are none in your *Verification Incomplete* work queue. Also, verify you have *Downloaded to Billing* from VTPIE, received the file in NEMRC (#10) and loaded the values into your NEMRC 2024 Billed grand list (NEMRC steps #1 & #3). It is important with each exchange to load your values, send a notice to any parcels with value or allocation changes and issue a revised tax bill if need be.

### How to Review & Manage CU Allocations in VTPIE [GB-1322](#)

Please follow these steps for review/verification. Ideally, you should complete these steps when a file is returned to your work queue. It is also important to check your work queue on a regular basis, preferably weekly when you check for homesteads. **This process is intended to be an ongoing exchange and completed multiple times until all parcels are considered “enrolled”.**

- Make sure to update your homesteads, run all homesteads reports and make necessary changes in your CAMA system for homestead/housesite business and rental use etc.
- Create an Upload to VTPIE file (in NEMRC)
- From VTPIE, retrieve the file you created in NEMRC and upload into VTPIE in the *Grand List Management* section (select Upload Assessment information – new file) to make sure you are comparing the most recent information.
- Review and verify all current use records in your work queue. Files marked with Unenrolled (red) do not require verification. Files marked as Under Review (green) should be verified.
- Download to billing when all are complete in order to apply the exemptions in NEMRC for billing.

**Repeat this cycle each time until all records are complete & certified**

**(make sure to do a final check in late December for late changes).**

#### **Town Clerks**

- Please check your eCuse account on a regular basis for applications that have been approved and are awaiting recording. [Municipal Service User Guide for Town Clerks & Listers](#)
- Land Use Change Lien Release <https://tax.vermont.gov/sites/tax/files/documents/GB-1179.pdf>

**Need sign in assistance with eCuse?** Please reach out to (802) 828-5860.

**Withdrawals/ Discontinuances/ LUCT** – Please remember to check your myVTax account periodically! Current Use withdrawals are ongoing and are processed in the myVTax application. You will be alerted via email when you have LUCT (Land Use Change Tax/Penalty - Form LV-314) value requests. We also recommend listers make it a practice to log into their myVTax accounts monthly to check for new requests. You will be asked to determine the value as a stand-alone parcel for the land being removed as well as the most recent current use application recording information. Once Fair Market Values are submitted (if the withdrawal affects this year's allocation), PVR will modify the current use enrollment, and the file will be made available to you for updates. **Please be mindful that by statute, listers/assessors have thirty (30) days to submit the completed form to the Director [32 V.S.A. §3757\(b\)](#).**

*VTPIE process*

[How to Review & Manage CU Allocations in VTPIE](#)

[Change of Appraisal/Allocation Notices for CU](#)

*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](#)

---

## **Education**

PVR continues to offer training at no charge to listers and assessors. A complete list of PVR, VALA (IAAO) and VLCT offerings can be found [here](#). PVR's new 2025 trainings should begin in February 2025.

### **Property Assessor Certification**

The mission of the Vermont Property Assessor Certification Program is to encourage, promote, and provide educational opportunity and advancement for listers and assessors throughout the state.

VPACP creates 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 more info, visit [Vermont Property Assessor Certification Program](#), the program's guidebook can be found [here](#).

**Grant Funding/Reimbursement for Travel and Assessment Training**

Application available [here](#)  
 Assistance (802) 828-6887 or via email [tax.listered@vermont.gov](mailto:tax.listered@vermont.gov)  
 Fact Sheet [Grant Education Funding for Listers and Assessors \(Municipal Reimbursement\)](#)

**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.

**District Advisor & CU Specialist Contact Information**

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

**District Advisors / PVR**

<b>Barb</b> Schlesinger <a href="mailto:barbara.schlesinger@vermont.gov">barbara.schlesinger@vermont.gov</a>	(802) <b>369-9081</b>	<b>Deanna</b> Robitaille <a href="mailto:deanna.robitaille@vermont.gov">deanna.robitaille@vermont.gov</a>	(802) <b>323-3411</b>
<b>Benton</b> Mitchell <a href="mailto:benton.mitchell@vermont.gov">benton.mitchell@vermont.gov</a>	(802) <b>233-4255</b>	<b>Jen</b> Myers <a href="mailto:jennifer.myers@vermont.gov">jennifer.myers@vermont.gov</a>	(802) <b>522-0199</b>
<b>Beth</b> Miller <a href="mailto:Beth.Miller@vermont.gov">Beth.Miller@vermont.gov</a>	(802) <b>522-5320</b>	<b>Teri</b> Gildersleeve <a href="mailto:teri.gildersleeve@vermont.gov">teri.gildersleeve@vermont.gov</a>	(802) <b>855-3917</b>
<b>Christie</b> Wright <a href="mailto:christie.wright@vermont.gov">christie.wright@vermont.gov</a>	(802) <b>855-3897</b>	<b>Theresa</b> Gile <a href="mailto:theresa.gile@vermont.gov">theresa.gile@vermont.gov</a>	(802) <b>522-7425</b>
<b>Nancy</b> Anderson / Edu Coord (PT) <a href="mailto:nancy.anderson@vermont.gov">nancy.anderson@vermont.gov</a>	(802) 828-5860 <b>ext. 6680</b>	<b>Nahoami</b> Shannon / PVR Assist <a href="mailto:nahoami.shannon@vermont.gov">nahoami.shannon@vermont.gov</a>	(802) 828-5860 <b>ext. 6867</b>
<b>Cy</b> Bailey / <a href="#">CALAP</a> Administrator <a href="mailto:cy.bailey@vermont.gov">cy.bailey@vermont.gov</a>	(802) <b>233-3841</b>		

**Current Use Specialists**

General Inquiries		802-828-5860	<a href="mailto:tax.currentuse@vermont.gov">tax.currentuse@vermont.gov</a>
<b>Town</b>	<b>Staff</b>	<b>Extension</b>	<b>Email</b>
Addison - Derby	<b>Carrie</b> Potter	802-828-5860 <b>ext. 6633</b>	<a href="mailto:carrie.potter@vermont.gov">carrie.potter@vermont.gov</a>
Dorset - Middlebury	<b>Katie</b> Emerson	802-828-5860 <b>ext. 6637</b>	<a href="mailto:katelin.emerson@vermont.gov">katelin.emerson@vermont.gov</a>
Middlesex - Shoreham	<b>Ken</b> Brown	802-828-5860 <b>ext. 6636</b>	<a href="mailto:kenneth.brown@vermont.gov">kenneth.brown@vermont.gov</a>
Shrewsbury - Worcester	<b>Nick</b> Zimny-Shea	802-828-5860 <b>ext. 6608</b>	<a href="mailto:nicholas.zimny-shea@vermont.gov">nicholas.zimny-shea@vermont.gov</a>
Current Use Specialist	<b>Kiree</b> Lapointe	802-828-5860 <b>ext. 6635</b>	<a href="mailto:kiree.lapointe@vermont.gov">kiree.lapointe@vermont.gov</a>
Current Use Section Chief	<b>Michael</b> Ramsey	802-828-5860 <b>ext. 6634</b>	<a href="mailto:michael.ramsey@vermont.gov">michael.ramsey@vermont.gov</a>

**Help Desks**

PVR (802) 828-5860

Tax Forms

press 1

Monday thru Friday



**Current Use, Municipal Officials  
& all PVR related questions      press 2**

**Mon, Tues, Thurs, Fri  
(Daily for Municipal Officials)**

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    Catalis (Axiomatic) Support      1-888-508-8179 select option 1, then option 3**  
[TaxCAMASupport@catalisgov.com](mailto:TaxCAMASupport@catalisgov.com)  
 Or click [Catalis Customer Support Portal](#) (VTPIE> [Help](#)> Creating support Tickets)

## 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

<a href="#">Municipal Resources (SoS)</a>	<a href="#">Municipal Laws &amp; Regulations</a>	<a href="#">Forms &amp; publications</a>
<a href="#">Municipal Resources (PVR)</a>	<a href="#">Open Meeting Law – VLCT</a>	<a href="#">Interactive DA map</a>
<a href="#">Public Records - VLCT</a>	<a href="#">Tax Bill tools</a>	<a href="#">myVTax Username &amp; PW Reset</a>
<a href="#">Public Records - Sec of State</a>	<a href="#">Prop Tax Credit Confidentiality</a>	

### Lister Aids & Forms

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

### Property Assessment - Grand Lists

<a href="#">Assessment Toolbox</a>	<a href="#">Solar plants - valuing w/ PV Value</a>	<a href="#">Conservation Easements</a>
<a href="#">eCuse</a>	<a href="#">Assessing CU Property</a>	<a href="#">CU Withdrawal - FMV</a>
<a href="#">Property Ownership &amp; Deeds</a>	<a href="#">Cell Decision Tree</a>	

### Exemptions

<a href="#">Exemptions</a>	<a href="#">Public, Pious &amp; Charitable PVR-317</a>	<a href="#">32 VSA 3802 – Statutory Exemptions</a>
<a href="#">Valuation of Tax-Exempt Properties</a>	<a href="#">Insurance Value Reporting form CR-001 for Exempt Properties</a>	<a href="#">32 VSA 3832 – Restricted Exemptions</a>
<a href="#">Veterans Exemption</a>	<a href="#">Subsidized Housing for 2023</a>	<a href="#">Covenant Restricted (NEMRC)</a>



## Appeals

<a href="#">Grievance Letter Template</a>	<a href="#">Sec of State Tax Appeal Handbook</a>	<a href="#">VLCT Property Tax Appeals</a>
<a href="#">Appeals to Director Guide</a>	<a href="#">Guide to Best Practices</a>	<a href="#">List Value Adjustment Request</a>

## VCGI Mapping

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

## Town Clerk Resources

<a href="#">Paper PTTRS</a>	<a href="#">Transfer of Mobile Homes</a>	<a href="#">Municipal Officials Resources</a>
<a href="#">myVTax – Recording PTTRS</a>	<a href="#">MH Uniform Bill of Sale</a>	<a href="#">BCA Decision Template</a>
<a href="#">myVTax – Recording LUCT Lien Release</a>	<a href="#">MH Quit Claim Deed</a>	<a href="#">Official Notice Decision of Board of Civil Authority</a>

## VTPIE Resources

<a href="#">Process overview</a>	<a href="#">Creating your Account</a>	<a href="#">Forgot Password</a>
<a href="#">NEMRC CAMA VTPIE export</a>	<a href="#">General VTPIE CAMA Upload</a>	
<a href="#">Patriot (Classic or AP5)</a>	<a href="#">ProVal 9.1</a>	<a href="#">Vision</a>
<a href="#">CU - Reviewing Records</a>	<a href="#">CU – Download to Billing</a>	<a href="#">CU – COA Notice</a>
<a href="#">Homesteads – Reviewing</a>	<a href="#">Homesteads – Detailed instructions</a>	
<a href="#">Equalization – Sales Validation</a>	<a href="#">Equalization – Download to Excel</a>	
<a href="#">Municipal Information</a>	<a href="#">Organization Management</a>	<a href="#">Question Management</a>
	<a href="#">Submitting Municipal Information</a>	
<b>Recorded Trainings</b>		
<a href="#">Homestead &amp; CAMA Upload</a>	<a href="#">NEMRC's VTPIE CAMA Upload</a>	<a href="#">Sales validation &amp; Muni Info</a>
<a href="#">Current Use &amp; CAMA Upload</a>	<a href="#">Grand List &amp; CU</a>	