

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's new for November

Important Notice: Delay in Property Tax Credit Files

Attention Municipal Officials,

Due to an error in our system, Property Tax Credits will not be available Monday morning for uploading to property tax billing as usual. We expect the files to be available by Friday, November 8. We will provide an update once the files are available.

Towns ARE able to download the files available in NEMRC and correctly bill your taxpayers with the Property Tax Credits. However, the funds will not be actually sent to the town accounts until the fix is made.

Please share this with your colleagues in your municipal office who may manage property tax credit files or property tax billing to ensure we get the word out.

Thank you.

Recognition of those who have gone before

The past several weeks has brought the passing of two people instrumental to the early years here at PVR.

Terry Knight, who came to PVR later in her career, served as Deputy Director of PVR for a decade. Terry was very proud of her role in the hiring of Christie, Doug, and Teri. After her retirement from PVR, she served her town as assessor/lister until recently. Her and her husband Will, also involved with property assessment, were curators of Knight's Spider Web Farm.

John Westinghouse, a true renaissance man, was District Advisor for many years. John was responsible for the creation of the grading system matrix we all use when valuing improvements. We also thank John for convincing Cy to apply! After his PVR retirement, John continued to serve both as lister for his town and recently, as assessor for Groton.

Thank you, Terry and John, for all did and shared with the assessing community to make Vermont a better place!

Reappraisal Discussion Webinar

Thanks to all who were able to join us for the update from Justin Eimer of PCS IAAO on their findings to inform our Act 68 of 2023 Reappraisal Act recommendations to the Legislature. The webinar was recorded, and the video can be viewed here:

[On-Demand Webinars and Training Materials | Department of Taxes \(vermont.gov\)](#)

Upcoming IAAO Workshop 265

IAAO will be offering a new live workshop, *Valuing Properties with Renewable Energy Resources*, online December 16-17 from 9:00am – 6:00 pm. The class will be taught by Lisa Hobart. Grant funding is available for this workshop and must be pre-approved, please see the *Education* section of this newsletter for details.

For more info and to register please visit [IAAO 265 - Valuing Properties with Renewable Resources](#)

VTPIE Support Tickets

Creating a support ticket, either via the [Catalis Customer Support portal](#) or by emailing at TaxCAMASupport@catalisgov.com, is the best way to have your questions answered or your issues resolved.

To submit a new support ticket, please [click here](#) and then select Tax and CAMA under the product vertical dropdown.

[Creating Support Tickets \(Getting Started\)](#)

What's on the Calendar?

Late October Final Property Tax Credit download (October 30) and late late homestead declarations (continuing through mid-December – no change to grand list)

November 1 Hold Harmless and PILOT Grant Payments to Cities & Towns

Homestead Declaration Filing Due Dates

Towns will continue to receive homestead declarations between now and mid-December. If the resident property owner has failed to file their declaration by the October 15 filing deadline, the property will be classified as nonhomestead. The property owner then must pay the higher of the two rates, a penalty, and any additional property tax and interest due.

Property Tax Credit

The 2024 file downloads to municipalities end with the October 30 file.

As a reminder, legislature provided an extension in their 2023 session for the Property Tax Credit Deadline with [Act 72 \(H.471\)](#), Sec. 22 which outlines that:

- The credit shall be reduced by \$150 on any claim filed after October 15 but on or before March 15 of the following year.
- When claims are made after October 15, the **credit shall be sent directly to the claimant by the Department of Taxes**, and
- The municipality shall not be required to reissue an adjusted homestead property tax bill.
- Property Tax Credit claims may not be filed after March 15 of the following year for which the claim is made.

Hold Harmless and PILOT Grant Payments

On or about November 1, 2024* Hold Harmless and PILOT grant payments will be issued to municipalities. Both the Hold Harmless & the PILOT payments will be issued through the State of Vermont Treasurer's Office VISION Portal.

→ **Vision Payment Codes** <https://tax.vermont.gov/municipal-officials/municipalities/vision-codes>

Hold Harmless (32 VSA §3760)

Payments by the State of Vermont to hold the municipality harmless from loss in municipal revenue resulting from the assessment of enrolled property at use value (Current Use). Details about the program and FY25 calculations can be found at <https://tax.vermont.gov/municipal-officials/reports/hold-harmless>

State-Owned Building PILOT (32 VSA §3705)

Payments by the State of Vermont to compensate municipalities for taxes they are unable to collect on exempt state-owned buildings. Details about the program and FY25 calculations can be found at <https://tax.vermont.gov/municipal-officials/reports/pilot>

Please note that the Tax Department administers the PILOT (payment in lieu of taxes) for state-owned building inventory. The PILOT payment for State-owned land is administered by the Agency of Natural Resources (Department of Forest, Parks, and Recreation). Information on the PILOT for State lands can be found on the ANR website here: <https://fpr.vermont.gov/state-lands/acquisition/pilot-program>

News You Can Use

Appeal Resources

[Handbook on Property Tax Assessment Appeals \(rev 2009\)](#)

Appeal to the Director of PVR Guide (Appealed BCA Decisions)*

<https://tax.vermont.gov/sites/tax/files/documents/Appealed-BCA-Decisions.pdf>

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>

* An updated version of the guidance on appeals to the Director of PVR is now posted. You can also find this document, along with many more, on these pages:

- [Fact Sheets and Guides | Department of Taxes \(vermont.gov\)](#) and
- [Municipal Official Resources | Department of Taxes \(vermont.gov\)](#).

Voted Exemptions

Courtesy reminder to organizations to petition to be on the March ballot

Listers, please check your grand list for voted exemptions that may be expiring for the April 2025 Grand List. You, or the town clerk, may as a courtesy reach out to these organizations to remind them of the upcoming expiration and that for their possible continued exemption from property taxes, they will need to be placed on the ballot at Town Meeting in March and need to take the necessary steps to be on the Town Meeting Warning.

[32 VSA 3840](#)

Charitable and fraternal organizations

*When a society or body of persons associated for a charitable purpose, in whole or in part, including fraternal organizations, volunteer fire, and ambulance or rescue companies, owns real estate used exclusively for the purposes of such society, body, or organization, such real estate may be exempted from taxation, **either in whole or in part**, for a period not exceeding 10 years if the town so votes. Upon the expiration of such exemption, a town may vote additional periods of exemption not exceeding five years each. (Amended 1961, No. 24, eff. March 17, 1961; 1975, No. 156 (Adj. Sess.), § 1.)*

Except for volunteer nonprofit volunteer fire, rescue and ambulance services, the cost of voted exemptions is borne entirely by the taxpayers in the town or city wherein the property is located. Town-voted agreements reduce the education property tax bill of the taxpayer subject to the agreement but do not reduce the education property tax liability of the town. For example: The local grange hall or Elks Club in town. The voters decide to exempt it under 32 VSA 3840. The exempted value is included in the equalized education grand list established by PVR and in the education grand list reported to the Agency of Education, and the rest of the property owners of the town fund the loss in revenue through the local agreement rate (as seen on the tax bill).

Towns and cities may also vote to exempt property owned by and used for the purposes of nonprofit volunteer fire, rescue and ambulance services. If so voted, these specific properties are exempt by default from the education grand list and the equalized education grand list. Therefore, this exemption results in the liability of the education portion being spread out statewide and paid by all Vermont taxpayers.

Organizations that may be placed on the March ballot for exemption vote:

<i>College/University/Fraternal Organizations acquired after 4/1/1941</i>	32 VSA §3831
<i>Municipal Trust</i>	32 VSA §3832(1)
<i>Charitable / Fraternal Organizations</i>	32 VSA §3840
<i>Stabilization agreements</i>	24 VSA §2741
<i>Utility Cables, Poles, Fixtures, Gas Dist. Lines</i>	32 VSA §5401(D)(i), (ii)
<i>Approved Skating Rinks</i>	32 VSA §3832(7)(B)
<i>Inventory / Business Personal Property</i>	32 VSA §3848; 3849
<i>Greensboro / Fairlee / West Fairlee Lake Access</i>	32 VSA §3839
<i>Volunteer Fire / Rescue / Ambulance</i>	32 VSA §3840; 5404(a)(4)
<i>Municipal Owned Land in Another Town Voted Prior 1/1/1998</i>	32 VSA §5404a(5)
<i>Orphanage – Home or Hospital Treatment Center</i>	32 VSA §3832(6)
<i>Health, Recreation & Fitness Org</i>	32 VSA §3832(7)(A)

For more information, please see the exemption section in the [Lister Handbook](#) as well as reach out to your District Advisor. Additionally, election/ ballot information made be found at: <https://sos.vermont.gov/elections/election-info-resources/town-meeting-local-elections/local-petitions/>. VLCT also provides election and petition guidance, you may visit them at <https://www.vlct.org/>

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

VTPIE Support	https://support.axiomnh.com/support/solutions/25000019717
NEMRC Support	https://www.nemrc.com/support/grandList/
PVR Support	https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors

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 working 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 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, including instructions for different CAMA systems, can be found [here](#).

Current Use

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 and loaded the values into your NEMRC 2024 Billed grand list. **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.**

Current Use

Current Use Contact Changes

Vermont Department of Taxes Current Use Staff			
General Inquiries		802-828-5860	tax.currentuse@vermont.gov
Town	Staff	Extension	Email
Addison - Derby	Carrie Potter	802-828-5860 ext. 6633	carrie.potter@vermont.gov
Dorset - Middlebury	Katie Emerson	802-828-5860 ext. 6637	katelin.emerson@vermont.gov
Middlesex - Shoreham	Ken Brown	802-828-5860 ext. 6636	kenneth.brown@vermont.gov
Shrewsbury - Worcester	Nick Zimny-Shea	802-828-5860 ext. 6608	nicholas.zimny-shea@vermont.gov
Current Use Specialist	Kiree Lapointe	802-828-5860 ext. 6635	kiree.lapointe@vermont.gov

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 (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).**

Result of Grievance Notices

[Current Use Result of Grievance Instructions](#)

If you need to generate change appraisal notices you can do so one at a time from the main current use enrollment screen where you did your verification. First make any necessary updates in your local software, upload to VTPIE, make any changes in VTPIE.

To generate a Result of Grievance notice, first navigate to the parcel within Current Use. Once in Current Use, select the parcel you wish to generate a notice for. Please note that the **current use record must be verified** in order to generate the ROG notice.

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\(b\)](#).**

Being prompt helps move along in a timely manner any current use changes that will be processed for a property owner’s parcel for the 2024 grand list year. Your attention to these requests will pay off this holiday season!

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](#).

Please note that the trainings required for the different levels of VPA certification are notated with an asterisk* - attendees **must** attend all sessions in order to receive a certificate for the class.

VALA IAAO

*IAAO 155	<i>VPA Level III requirement</i>		
Depreciation Analysis	November 6 & 7	In-person	West Rutland Town Hall Instructor: David Cornell

Questions about VALA sponsored courses? Please reach out to education.coordinator@valavt.org

Grant Funding/Reimbursement for Travel and Assessment Training

Application

available [here](#)

Assistance

(802) 828-6887 or via email 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

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)	Nahoami Shannon / PVR Assist nahoami.shannon@vermont.gov	(802)

	828-5860 ext. 6680		828-5860 ext. 6867
--	-----------------------	--	-----------------------

Current Use Specialists

General Inquiries		802-828-5860	tax.currentuse@vermont.gov
Town	Staff	Extension	Email
Addison - Derby	Carrie Potter	802-828-5860 ext. 6633	carrie.potter@vermont.gov
Dorset - Middlebury	Katie Emerson	802-828-5860 ext. 6637	katelin.emerson@vermont.gov
Middlesex - Shoreham	Ken Brown	802-828-5860 ext. 6636	kenneth.brown@vermont.gov
Shrewsbury - Worcester	Nick Zimny-Shea	802-828-5860 ext. 6608	nicholas.zimny-shea@vermont.gov
Current Use Specialist	Kiree Lapointe	802-828-5860 ext. 6635	kiree.lapointe@vermont.gov

Help Desks

PVR (802) 828-5860

Tax Forms press 1
 Current Use, Municipal Officials
 & all PVR related questions press 2

Monday thru Friday
 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
<https://support.axiomnh.com/support/home>

1-888-508-8179 select option 1, then option 3
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	Tax Bill tools	myVTax Username & PW Reset
Public Records - Sec of State	Prop Tax Credit Confidentiality	

Lister Aids & 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	RA-308P	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 for 2023	Covenant Restricted (NEMRC)

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

VTPIE Resources

Process overview	Creating your Account	Forgot Password
NEMRC CAMA VTPIE export	General VTPIE CAMA Upload	
Patriot (Classic or AP5)	ProVal 9.1	Vision
CU - Reviewing Records	CU – Download to Billing	CU – COA Notice
Homesteads – Reviewing	Homesteads – Detailed instructions	
Equalization – Sales Validation	Equalization – Download to Excel	
Municipal Information	Organization Management	Question Management
	Submitting Municipal Information	
Recorded Trainings		
Homestead & CAMA Upload	NEMRC's VTPIE CAMA Upload	Sales validation & Muni Info

[Current Use & CAMA Upload](#)

[Grand List & CU](#)