

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's on the Calendar for October?

October 16 Deadline for residents to file a 'late' homestead declaration (2023)

October 30 **Property Tax Credit download**

The final download to towns will be ~~June 30 – July 28 – August 30 – September 29~~ – **October 30**

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

Education

Please see the *Education* section of this newsletter for dates and registration links for October and early November IAAO offerings.

VTPIE Updates / Process / Procedures

- The Grand List viewer is being tested in anticipation of availability to towns soon – stay tuned!
- A printable **VTPIE Process Overview** flowchart can be found in your [VTPIE Help](#) at <https://support.axiomnh.com/support/solutions/articles/25000030095-vtpie-process-overview>
- A new guide for Municipal Officials: **How to Review and Manage Current Use Allocations in VTPIE** can be found at <https://tax.vermont.gov/sites/tax/files/documents/GB-1322.pdf>
- Downloading Current Use to Billing instructions can be found in your [VTPIE Help](#) at <https://support.axiomnh.com/support/solutions/articles/25000029640-downloading-current-use-to-billing>

News You Can Use

- [Best Practices Guide](#)
- [Handbook on Property Tax Assessment Appeals](#)
- [Appeals to the Director of Property Valuation and Review](#)
- [About Abatement Guide](#)
- [FY23 Equalization and Reappraisal Payments to Municipalities](#)
- [VTPIE Support](#)
- [NEMRC Support](#)
- [District Adviser & Current Use Specialist Assignment Map](#)

Additional Helpful Links are located at the end of this newsletter

Hold Harmless and PILOT Grant Payments

On or about November 1, 2023* 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 FY24 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 FY24 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

Errors and Omission

Value Change

If an error or omission in the listing of property is discovered after you have lodged the grand list, the approval of the Selectboard is necessary to make a correction. Such errors or omissions of individual property listings may be corrected on or before December 31. Correction due to the filing or rescission of a homestead declaration does not require Selectboard approval.

[32 VSA 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, on or 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. (Amended 2005, No. 38, § 14, eff. June 2, 2005; 2019, No. 175 (Adj. Sess.), § 1, eff. Oct. 8, 2020.)

Late Homestead Declarations

Please continue processing homestead declarations in VTPIE and uploading to your 2023 As Billed Grand List, paying attention to business/rental percentages as well as business use of outbuildings. Any allocation changes in the homestead or housesite value are to be noticed (a Change of Appraisal to be sent to the taxpayer with grievance date and time) and are considered changes that should be brought to the selectboard for approval.

Routine homestead declarations (those which ‘toggle’ the classification from ‘not filed’ to ‘filed’) received after your Grand list is lodged are not considered cause for selectboard Errors and Omissions [32 VSA 4111\(g\)](#), however a list should be attached to the official vault copy of the lodged GL.

- Listers' Error & Omissions Certificate [PVR-4261-E](#)
- Homestead Classification Change Only [PVR-4261](#)

Both E&O forms should be attached to the official vault copy of the grand list.

Abatement of Taxes

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 VSA 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; its function is for taxes only.
- Abatement is not the vehicle for valuation appeal.
- There is no specific meeting time required by statute. Boards usually meet at least once a year.
- After a decision is made by this 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.
- 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. See [24 VSA 1535-1537](#).

- 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](#).

Current Use

Staffing changes

Our CU Specialist Melanie Riddle is leaving Current Use, and Vermont, on a new adventure with her family out of state. Her last day at PVR will be Friday, October 6. In the interim, while new staff are brought in, please see the updated Current Use Staffing below for contact information during the interim.

Current, Current Use Staffing

Addison -> Derby		828-5860 #2	tax.currentuse@vermont.gov
Dorset -> Orwell	Katie Emerson	828-6637	Katelin.Emerson@vermont.gov
Panton -> Rockingham		828-5860 #2	tax.currentuse@vermont.gov
Roxbury -> Worcester	Nick Zimny-Shea	828-6608	Nicholas.Zimny-Shea@vermont.gov
PVR phone line		828-5860	

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 downloaded 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.

Current Use and Your Property Tax Bill

An easy-to-understand explanation of how Current Use impacts property taxes has been developed and is available at <https://tax.vermont.gov/sites/tax/files/documents/GB-1215.pdf>

Enrolling Leased Land or Farm Buildings in Current Use

A fact sheet explaining the requirements of when a lease can be used to enroll farm buildings or fewer than 25 acres of agricultural land is available at <https://tax.vermont.gov/sites/tax/files/documents/FS-1220.pdf>. This fact sheet covers such topics as the definition of a “valid lease” and what it must include, the definition of a “farmer,” and what is needed from the lessee.

Land Use Change Tax

Please continue monitoring your myVTax account (<https://myvtax.vermont.gov>) for *LUC Values Requests* (Form LV-314) that need to be entered. **Once Fair Market Values are submitted (if the withdrawal affects this year’s allocation), PVR will modify the current use enrollment and the current use file will be sent to you for updates.** _

<i>VTPIE process</i>	How to Review & Manage CU Allocations in VTPIE
<i>myVTax process</i>	myVTax Guide: LV-314 Return Navigation for Listers Land Use Change Lien Release
<i>Valuation</i>	How to Value Land Excluded or Withdrawn From CU Land Developed or Withdrawn from Current Use

eCuse

Town Clerks, please take a moment to log into your eCuse accounts; many Current Use applications have recently been approved by PVR and are awaiting recording. After these applications are recorded and submitted, Current Use will be able to complete and certify these parcels. When recorded, an invoice is automatically generated for your recording fees, and payment will be noticed via your Vision account.

Listers, eCuse allows you to see pending applications as well as where these applications stand in the review/approval process – a very helpful resource for yourselves as well as when property owners ask how their application is progressing.

- eCuse Guide for Town Clerks & Listers <https://tax.vermont.gov/sites/tax/files/documents/GB-1188.pdf>
- Login link <https://secure.vermont.gov/TAX/ecuse/home>

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

November 14	Tuesday	Communications & Teamwork	KnowledgeWave	10:00 – 11:00	Webinar
December 5 - <i>updated</i> -	Tuesday	Basic Formulas & Functions That Make You a Stronger Excel User	KnowledgeWave	10:00 – 11:00	Webinar

VPA required courses being offered in 2023

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		Online only - ZOOM
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		Online only - ZOOM
October 31	Tuesday	IAAO 300 Day 2 of 4	VALA		Online only - ZOOM
November 1	Wednesday	IAAO 300 Day 3 of 4	VALA		Online only - ZOOM
November 2	Thursday	IAAO 300 Day 4 of 4	VALA		Online only - ZOOM
November 6	Monday	IAAO 311 Day 1 of 4	VALA		Online only - ZOOM
November 7	Tuesday	IAAO 311 Day 2 of 4	VALA		Online only - ZOOM
November 8	Wednesday	IAAO 311 Day 3 of 4	VALA		Online only - ZOOM

November 9	Thursday	IAAO 311 Day 4 of 4	VALA	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

- ✓ October [Course 333: Residential Model Building](#)
 - ✓ November [Course 151: National USPAP](#)
 - ✓ December [Course 851: RES Case Study Review Workshop](#)
- 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 UPDATED

Addison - Derby		tax.currentuse@vermont.gov	(802) 828-5860 x2
Dorset - Orwell	Katie Emerson	katelin.emerson@vermont.gov	(802) 828-6637
Panton - Rockingham		tax.currentuse@vermont.gov	(802) 828-5860 x2
Roxbury - 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