

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's new for October

Reappraisal Discussion Webinar

Following the passage of Act 68 of 2023, an Act Relating to Property Valuation and Reappraisals, the Vermont Department of Taxes contracted with the Professional Consulting Services division of the International Association of Assessing Officers (IAAO) to assist in conducting statewide and national research on best reappraisal practices. Please consider helping Vermont in its quest for an improved assessment system by joining us at a Stakeholder Update on **Tuesday, October 8 at 10:30-noon EST**. Participant information can be found below:

Microsoft Teams [Need help?](#)

[Join the meeting now](#)

Meeting ID: 265 979 547 990

Passcode: ZCYbmc

Dial in by phone

+1 802-552-8456,,930199834# United States, Montpelier

[Find a local number](#)

Phone conference ID: 930 199 834#

Shout out to the assessing officials who were recently recognized for attaining VPA status this year!

The Vermont Property Assessor Certification Program is currently a voluntary program designed to encourage and recognize professionalism and competency in being a municipal assessing official.

VPA I		
	<i>Amanda Beaulieu</i>	<i>Newbury</i>
	<i>David Horton</i>	<i>Swanton</i>
	<i>Geordie Heller</i>	<i>Putney</i>
	<i>Jonathon Stevens</i>	<i>Andover</i>
	<i>Justin Jette</i>	<i>NEMRC</i>
	<i>Lisa Keyworth</i>	<i>North Hero</i>
	<i>Louis Donnet</i>	<i>Rochester</i>
	<i>Natasha Bochkov</i>	<i>Plymouth</i>
	<i>Nichole Knight</i>	<i>Springfield</i>
VPA II		
	<i>Meg Eberhardt</i>	<i>Marshfield</i>

	<i>Richard M Lagerstedt</i>	<i>Montpelier</i>
VPA III		
	<i>Deanna Robitaille</i>	<i>SOV/PVR</i>
	<i>Phyllis Hayward</i>	<i>Chelsea</i>
	<i>Theresa Gile</i>	<i>SOV/PVR</i>
VPMA		
	<i>Joseph Turner</i>	<i>Burlington</i>
	<i>Mimi Burstein</i>	<i>Randolph</i>

Instituted in 2013, the mission of the [Vermont Property Assessor Certification Program](#) is to encourage, promote, and provide educational and advancement opportunities 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. 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 information on VPA certification and to apply, please click to see the [VPACP Handbook](#).

What's on the Calendar for October?

- October 1** Validated sales for the 2024 Equalization Study are due to PVR
- October 2** VLCT's Town Fair Killington Grand Resort Hotel & Conference Center, Killington VT
8:00 AM - 5:00 PM
- October 16** Deadline for residents to file a 'late' homestead declaration
- October 30** Final Property Tax Credit download
- November 1** Hold Harmless and PILOT Grant Payments to Cities & Towns

Equalization Study 2024

Municipalities should be working on reviewing and verifying all sales in their VTPIE Sales Validation queue for the April 2, 2023 thru April 1, 2024 period (reappraisal towns will be reviewing 3 years) by the **deadline of October 1, 2024**. Please remember to attach any supporting documents in VTPIE as well: this would include local sales verification letter responses received, listings, verified concessions, etc.

Homestead Declaration Filing Due Dates

You must file a Homestead Declaration annually by the April filing deadline. If you file after the deadline, **your municipality may assess one of the following penalties:**

- Up to a 3% penalty if the nonhomestead (formerly "nonresidential") rate is higher than the homestead education property rate,
- Up to 8% if the nonhomestead rate is lower than the homestead education property tax rate.

If the resident property owner fails to file their declaration by the October 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.

Due Date	Final Date Accepted
April 15, 2024	October 15, 2024

Property Tax Credit

The 2024 file downloads will be ending 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>

Tax Bill Materials and Resources

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

Calendar & Task List 2024

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

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.
- Communicate with your CAMA vendor before beginning work for 2025 (rollover)
- 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
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 and All Parcels Certified

Please continue with your current use exchanges in your 2024 As Billed grand list until all parcels are in-sync, certified, and loaded to this 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.** When all parcels have been approved for the year, you will receive notice that your current use file is 100% certified.

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

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 “certified”.**

- 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 fall and into the 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.

PVR trainings

Solar Valuation	October 10 – Thursday <i>See Listserv for Webinar link</i>	webinar 9:00 – 1:00	District Advisors
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VALA IAAO

*IAAO 155	<i>VPA Level III requirement</i>		
Depreciation Analysis	November 6 & 7	In-person	West Rutland Town Hall Instructor: David Cornell
*IAAO 311	<i>VMPA requirement</i>		
Real Property Modeling Concepts	October 21 – 25	webinar	Instructor: Jason Frost

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) 828-5860 ext. 6680	Nahoami Shannon / PVR Assist nahoami.shannon@vermont.gov	(802) 828-5860 ext. 6867

Current Use Specialists

General Inquiries		802-828-5860	tax.currentuse@vermont.gov
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Shrewsbury - Worcester	Nick Zimny-Shea	802-828-5860 ext. 6608	nicholas.zimny-shea@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	