

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for September

VALA Annual Conference

The Vermont Assessor & Lister Association's 2023 Annual Conference is being held Thursday evening, September 7th and all-day Friday September 8th at the Killington Grand Hotel & Conference Center, 228 East Mountain Road, Killington VT. You can find the conference Agenda [here](#).

VMCTA

The Vermont Municipal Clerk Treasurer Association will be holding their Annual Conference at the Lake Morey Resort in Fairlee VT Tuesday, September 12th and Wednesday, September 13th. For more information, please visit <https://vmcta.org/meetinginfo.php?id=13&ts=1692217369>

VLCT Town Fair

The Vermont League of Cities & Towns Town Fair is being held Tuesday, September 26th and Wednesday, September 27th at the Double Tree by Hilton on Williston Road in South Burlington VT. More information and registration details may be found at <https://www.vlct.org/events/TF2023REGOPEN>

Current Use

Please see the *Current Use* section below for recent updates to staffing/points of contact for the remainder of 2023.

2023 Legislative Highlights – Abbreviated

The following 2023 legislative changes may be of interest to municipal officials, including Clerks, Treasurers, Listers and Assessors, and others.

CANNABIS TAX

Amendments to the Adult-Use and Medical Cannabis Programs, [Act 65 \(H.270\)](#)

- Sec. 6(f)(1)

Any cultivator licensed by the Cannabis Control Board (CCB) who initiates cultivation of cannabis outdoors shall be regulated in the same manner as farming. *Effective June 14, 2023.*

- Sec. 6(f)(3)

If all other requirements of the Current Use Program are met, agricultural land and buildings used for cannabis cultivation may be enrolled as long as: Cultivation and processing are done by a cultivator licensed by the CCB, and Some amount of cultivation occurs outdoors. *Effective June 14, 2023.*

- Sec. 6(f)(4)

All outdoor cultivators will be eligible to use the agricultural sales tax exemption. *Effective June 14, 2023.*

MUNICIPALITIES

Changes Impacting Reappraisals, [Act 68 \(H.480\)](#)

- Sec. 1
Immediately removes the Common Level of Appraisal (CLA) as a factor triggering reappraisal orders issued by the Department of Taxes' Division of Property Valuation and Review (PVR), which historically have been issued when a municipality's property values are significantly different than fair market value. *Effective retroactive to April 1, 2022, and applicable to grand lists lodged on or after April 1, 2022.*
- Sec. 2
Phases in a reappraisal cycle, requiring that every municipality reappraise at least every six years. A municipality will be required to conduct a reappraisal of its grand list properties if it has a Coefficient of Dispersion (COD) greater than 20, or if a municipality has not begun the reappraisal process within six years of the date on which its previous reappraisal process began. *Effective January 1, 2025.*

Studying a possible Statewide Reappraisal System and Distinguishing Between Types and Uses of Properties, [Act 68 \(H.480\)](#), [Sec. 4](#)

As detailed below in "Studies," Act 68 requires the Department to produce two reports, a progress and final report, which focus on:

- Exploring implementation of a statewide reappraisal system housed at PVR and related topics.
- Proposals and recommendations for distinguishing between different types and uses of property through updated property classifications and centralizing existing municipal property data at the state level.

Training and Certification for Listers and Assessors, [Act 68 \(H.480\)](#)

- Sec. 6
Requires that certified training includes bias reduction training and education on racial disparities in property valuation outcomes. The Department shall continue to receive an allocation to provide educational opportunities at no cost, and scholarships for attendance at national programs will be available. *Effective July 1, 2023.*
- Sec. 7
Clarifies that individuals or firms employed or contracted by a municipality to do appraisal work or the work of an assessor must meet training requirements established by the Director of PVR. *Effective July 1, 2023.*
- Sec. 8
Clarifies that elected listers or board of listers need approval from the Director of PVR to perform reappraisal work themselves. All elected listers must meet PVR training requirements within a year of commencing their duties. *Effective January 1, 2026.*
- Sec. 9
When a town votes to eliminate the office of lister, the selectboard is to notify PVR within 14 days and shall employ or contract with a professionally qualified assessor who must meet the training requirements before they conduct any work. *Effective July 1, 2023.*

Maintenance of Property Records, [Act 72 \(H.471\)](#), [Sec. 10](#)

Repeals language regarding maintenance of duplicate property records within the Department of Taxes' Division of Property Valuation and Review.

Tax Increment Financing (TIF) Changes, [Act 72 \(H.471\), Sec. 33-38](#)

All changes in these sections are effective *June 19, 2023*.

- Sec. 33
 - Amends the definition of “improvements” to include the funding of debt service interest payments for a period of up to two years, beginning on the date on which the first debt service is incurred.
 - Amends the definition of “financing” to include an allowance for bond anticipation notes to be used as a method of financing, although they shall not be considered the first incurrence of debt.
- Sec. 34

Specifies that the physical boundary lines of a district shall not be adjusted after approval of the district plan.
- Sec. 35

Annual taxes paid to the Education Fund by a municipality shall not be less than the aggregated tax due on the original taxable value.
- Sec. 36
 - If a municipality with a TIF has entered into an agreement that reduces the municipality’s education property tax liability, the municipality’s municipal and education tax increment shall be calculated based on the assessed value of properties and not on the stabilized value.
 - Eliminates the ability of Vermont Economic Progress Council (VEPC) to apply to the State Emergency Board to increase the six-district limit of allowable TIF districts while the Vermont Legislature is not in session.
- Sec. 37

Per the request of the City of Barre, relative to its TIF district, the ability of the City of Barre to retain municipal and education tax increment is extended to June 30, 2039.
- Sec. 38

Per the request of the Town of Hartford, relative to its TIF district, the ability of the Town of Hartford to incur indebtedness has been extended until March 31, 2026, and to retain municipal and education tax increment has been extended until June 30, 2036.

Adoption of Local Option Tax by Town of Shelburne, [Act M-11 \(H.489\)](#)

Approves an amendment to the charter of the Town of Shelburne authorizing the adoption of a one percent LOT on sales, meals, alcoholic beverages, and rooms. *Effective June 8, 2023*.

Local Option Tax by City of Rutland, [Act M-13 \(H.505\)](#)

This Act approves the amendment to the charter of the City of Rutland authorizing the adoption of a one percent LOT on sales. *Effective June 8, 2023*.

Approval of Amendments to Berlin Town Charter, [Act M-12 \(H.504\), Sec. 2](#)

Amends the charter of the Town of Berlin to authorize the Town Treasurer, with Selectboard approval, to waive the personal property or inventory tax when the total assessed value of the personal property or inventory is less than or equal to \$1,650.00. *Effective June 8, 2023*.

PROPERTY TAX

Application of Land Use Change Tax, [Act 72 \(H.471\)](#)

- Sec. 12

Creates an exemption from Land Use Change Tax (LUCT) for land owned or acquired by a Native American tribe or a qualified tribal nonprofit.

Property Tax Credit Deadline, [Act 72 \(H.471\)](#)

- Sec. 22

Provides for the extension of the deadline for claiming a Property Tax Credit:

- 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.

Setting the Education Property Tax Yield, [Act 52 \(H492\)](#)

Referred to as the “Yield Bill,” this Act sets the property dollar and income dollar equivalent yields for the purpose of setting the homestead property tax rates and the nonhomestead property tax rate. *Effective July 1, 2023.*

REPORTS, STUDIES, AND COMMITTEES

Progress Report regarding Statewide Reappraisals, [Act 68 \(H.480\)](#), [Sec. 4\(a\)](#)

By December 15, **2023**, the Department shall provide a progress report containing:

- A preliminary statewide reappraisal schedule phasing in full reappraisals for each municipality within six years, with the first municipalities scheduled to complete reappraisal on or before April 1, 2027.
- A study of existing municipal data that could be used to identify and differentiate between properties on the municipal and statewide education grand lists.
- Options for implementation of implicit bias reduction training for listers and assessors.
- Considerations and recommendations for changing the annual date by which grand lists are to be lodged.

Report regarding Implementation of a Statewide Reappraisal System and Recommendations on How to Distinguish Between Types and Uses of Properties, [Act 68 \(H.480\)](#), [Sec. 4\(b\)](#)

By December 15, **2024**, the Department shall provide a report containing:

- A detailed implementation proposal for creating a statewide system for reappraisals.
- Recommendations on how to distinguish between different types and uses of property on the grand lists, and a proposal for integration of these beginning January 1, 2026.
- Regarding the statewide system for reappraisals, the Department shall propose legislative language as needed.
- A consideration of funding needed, including the possibility of reallocating revenues from the per-parcel fees to operate the system.
- Administration of reappraisals for each municipality including but not limited to prioritization, scheduling, appeals, and adjustments to the coefficient of dispersion if necessary.

PROPERTY VALUATION AND REVIEW (PVR)

The Vermont Department of Taxes’ Division of Property Valuation and Review serves Vermonters in many ways. Among them, PVR is responsible for administering the Use Value Appraisal Program, also known as Current Use (CU), and, more recently, has been charged with development of a State Appraisal and Litigation Assistance Program.

Current Use Eligibility Notification, [Act 72 \(H.471\)](#), [Sec.11](#)

Regarding notification of eligibility or ineligibility for participation in Current Use, although U.S. Mail

may be used for delivery, notification no longer needs to be sent via Certified Mail.

State Appraisal and Litigation Assistance Program

Authorization for Executive Branch Positions at the Department, [Act 78 \(H.494\)](#)

- Sec. E.100(a)(1)(H)

This section of the bill regarding the State budget authorizes the Department to hire one Program Manager in the Division of PVR to manage the State Appraisal and Litigation Assistance Program. *Effective July 1, 2023.*

- Sec. E.100(a)(2)(A)

Authorizes the Department to hire one Staff Attorney to assist in the management of the State Appraisal and Litigation Assistance Program. *Effective July 1, 2023.*

For the full 2023 Legislative Highlights Report, please visit <https://tax.vermont.gov/tax-law-and-guidance/tax-legislation/2023>

VTPIE Updates / Process / Procedures

- VALA Workshop – Friday Afternoon - **Homestead and Current Use Best Responses to the State**
Teri Gildersleeve, Elizabeth Hunt, Elizabeth Paton & Lisa Pinkus will guide attendees on how best to use the Response/ Question function in VTPIE.
- A printable ***VTPIE Process Overview*** flowchart can be found at <https://support.axiomnh.com/support/solutions/articles/25000030095-vtpie-process-overview>
- Downloading Current Use to Billing instructions can be found at <https://support.axiomnh.com/support/solutions/articles/25000029640-downloading-current-use-to-billing>
- Benchmark File naming in VTPIE – There are two statutory uploads required of municipalities during the year that necessitate a ‘snapshot’ file be created in VTPIE. Using the dropdown arrow, select the appropriate file name you wish to create, and the system will automatically name the file for you. Normal, routine uploads to VTPIE, for example current use or homestead changes, should be imported from your As-Billed GL into VTPIE as (type) working grand list:
 - **Certified to Clerk** - Select this if these are the values that you lodged with the clerk
 - **Final April 1st values (August Submission)** - Select this if these are your final values as of April 1st
 - **Final as billed values (January Submission)** - Select this if these are your final as billed values after grievance and E&O
 - **Working Grand List** - For all other submission select working grand list

What’s on the Calendar for September?

September 29

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>

Municipal Tax Rates (Form 427)

Town Clerks & Treasurers - if you have not submitted your municipal tax rates to PVR please do so! Information on municipal tax rate submission can be found on the TAX department website: <https://tax.vermont.gov/municipal-officials/town-clerk/town-and-city-forms-and-reports>, there you will find [step by step instructions to submit through NEMRC](#) as well as a copy of a paper submission form. Electronic submission is preferred. Please note that as per [32 VSA 3461](#) - all taxes levied by villages and special districts must be reported.

PVR will be providing municipal tax rates to Taxography, Inc. If you get a unique request from them - just make sure you have submitted your rates to PVR and you will be all set.

Education

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

- PVR Date Collection (PVR) *required for certification*
- IAAO 102 – Income Approach to Valuation (VALA) *required for certification*
- IAAO 311 – Real Property Modeling Concepts (IAAO direct) *required for certification*

- IAAO 112 – Income Approach to Valuation (VALA) *required for certification (early October)*

News You Can Use

- [Handbook on Property Tax Assessment Appeals](#)
- [Best Practices Guide](#)
- [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*

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](#)

Board of Civil Authority

- Notice of Hearings template <https://tax.vermont.gov/sites/tax/files/documents/PVR-4404-PN.pdf>
- Official Notice of Decision template <https://tax.vermont.gov/document/form-pvr-4404>

Appeals to the Director or Court

- Step-by-step guidance on Appeals, including appeals to the Director or Court, can be found in the [Handbook on Property Tax Assessment Appeals](#)

- A Handbook specific to these types of appeals may be found at <https://tax.vermont.gov/content/appeals-director-property-valuation-and-review>

Errors and Omissions

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 needed 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.)

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

Current Use

Current Use Staffing Changes for 2023

As many of you know, Maria Steyaart left the Current Use Program to work full-time on her family's business. We are thrilled to report that we have hired her replacement, but he will not be starting for several weeks and will need time to get up-to-speed. We've reassigned Maria's towns to the existing staff so that you'll have a point of contact for the remainder of the 2023 tax year. You can reach out to us on the main PVR phone line at (802) 828-5860 or contact your assigned Current Use Staff person directly.

Addison to Derby: Melanie Riddle 828-6633 Melanie.Riddle@vermont.gov

Dorset to Orwell: Katie Emerson 828-6637 Katelin.Emerson@vermont.gov

Panton to Rockingham: Melanie Riddle 828-6633 Melanie.Riddle@vermont.gov

Roxbury to Worcester: Nick Zimny-Shea 828-6608 Nicholas.Zimny-Shea@vermont.gov

Montpelier Flooding Reminder

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 (if the withdrawal affects this year's allocation), we will modify the current use enrollment and the current use file will be sent to you for updates. Detailed myVTax instructions are 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

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

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	VALA		Webinar

		Day 3 of 4			
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

- ✓ 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 UPDATED (Remainder of 2023)

Addison - Derby	Melanie Riddle	melanie.riddle@vermont.gov	(802) 828-6633
Dorset - Orwell	Katie Emerson	katelin.emerson@vermont.gov	(802) 828-6637
Panton - Rockingham	Melanie Riddle	melanie.riddle@vermont.gov	(802) 828-6633
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
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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