

# **Vermont Property Assessor Certification Program for Listers and Assessors**

**Division of Property Valuation and Review  
Vermont Department of Taxes**

## **Program Handbook**

**For more information, contact:**

**[tax.listered@vermont.gov](mailto:tax.listered@vermont.gov)**

**(802) 828-6639**

**[www.tax.vermont.gov](http://www.tax.vermont.gov)**



**DEPARTMENT OF TAXES**

# Vermont Property Assessor Certification Program for Listers and Assessors

Listers and assessors perform the vital functions of receiving, collecting, and analyzing data to estimate the value of property within a given municipality for property tax purposes. Your job is to ensure that valuations are comparable across properties resulting in a fair and equitable assessment which is important to the property owners, municipality, and the state. To assist with this important function, the Division of Property Valuation and Review of the Vermont Department of Taxes administers and certifies the Vermont Property Assessor Certification Program (VPACP) for Listers and Assessors. This handbook will help you understand and navigate the program requirements and the application process to become certified.

## **Program Mission Statement**

The mission of the Vermont Property Assessor Certification Program is to encourage, promote, and provide educational opportunity and advancement for listers and assessors throughout the state. PVR accomplishes this mission by the following guidelines and steps for advancement:

- seeking and promoting new and relevant educational opportunities
- developing cooperative relationships with assessment education entities
- clearly communicating with Vermont officials and the public
- applying fair and equitable standards

VPACP strives to provide a structure that will improve appraisal skills and administrative practices for the Vermont assessment community.

# Program Overview

VPACP creates four levels of achievement. Each level has prerequisites and requirements, including levels of work experience and training. The following is an overview of the educational course work required for each level:

## Level 1 Vermont Property Assessor I (VPA I)

**Complete all course requirements for Level I:**

- IAAO 100 Real Estate Property Appraisal Workshop
- State Sponsored Lister Training Workshop

## Level 2 Vermont Property Assessor II (VPA II)

**Must have 2 years of experience as a VPA I or equivalent**

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**Complete all course requirements for Level II:**

- IAAO 101 Fundamentals of Real Property Appraisal
- IAAO 102 Fundamentals of the Income Approach to Valuation
- IAAO 171 Standards of Professional Practice & Ethics
- State Sponsored Data Collection Course

## Level 3 Vermont Property Assessor III (VPA III)

**Must have 3 years of experience as a VPA II or equivalent**

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**Complete all course requirements for Level III:**

- IAAO 300 Fundamentals of Mass Appraisal
- IAAO 155 Depreciation Workshop
- State Sponsored Land Appraisal Workshop
- State Sponsored Statutes & Rules in Property Assessment

## Level 4 Vermont Master Property Assessor (VMPA)

**Must have 3 years of experience as a VPA III or equivalent**

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**Complete all course requirements for master level:**

- IAAO 112 The Income Approach to Valuation II
- IAAO 311 Residential Modeling
- IAAO 452 Fundamentals of Ratio Studies

*Program requirements and prerequisites continue on the next page*

Beyond the requirements listed, all applicants must currently be an elected lister, working in the field of assessment, hired or an appointed assessor and submit a completed application with all supporting documents. These include copies of all courses, certifications, and experience in related fields that meet the program requirements. All applicants must be in good standing with the Vermont Department of Taxes.

Some courses not outlined above, such as real estate appraisal courses, may be substituted as equivalents. Please discuss your equivalent education and experience with the Division of Property Valuation and Review.

### **How to Apply**

If you meet the requirements of the level of certification you wish to pursue, then complete and submit the following:

- Application Form AC-304 (located at the back of this handbook and online at [www.tax.vermont.gov](http://www.tax.vermont.gov))
- Resume listing relevant work experience
- Copies of course completion certificates
- Copies of current designation certificates, licenses etc., if applicable
- Application fee of \$25 per designation (as of April 1, 2014), payable to VDT.

The application fee is not refundable. Applications are processed as received with an average processing time of two weeks. Once processed and approved, the Department will mail you a certificate with your designation.

*Mail to:*

**Vermont Department of Taxes  
Division of Property Valuation and Review  
133 State Street FL 1  
Montpelier, VT 05633**

### **Questions? Contact Us!**

Do not hesitate to contact us with questions or concerns at the Division of Property Valuation and Review at the Vermont Department of Taxes at (802) 828-5860. Please read the Frequently Asked Questions prior to calling.

**For more information, please call the Division of Property Valuation and Review  
(802) 828-5860 or visit [www.tax.vermont.gov](http://www.tax.vermont.gov)**

## Frequently Asked Questions

### **What do listers/assessors do?**

Listers and assessors receive, collect, and analyze data to estimate the value of property within a given municipality as of April 1 of each year for property tax (*ad valorem*) purposes.

### **Who employs listers/assessors?**

In Vermont, a lister is an official elected by the citizens of a municipality in which the lister resides, while an assessor is hired or appointed by a municipality. Both listers and assessors are compensated by the municipality. Some assessors work full-time for a given municipality, while others may work part-time at one or several different municipalities.

### **Under what authority does PVR certify listers and assessors?**

The Division of Property Valuation and Review (PVR), a division of the Vermont Department of Taxes, grants certification to listers and assessors under the authority found in 32 VSA §3436.

### **Is this a required program? Must I have a designation to work in ad valorem property valuation in Vermont?**

No, this is a voluntary program to encourage and recognize professionalism and competency in being a municipal assessing official.

### **Why are there four levels of certification?**

PVR has recognized there are different assessment assignments, and municipalities have different levels of difficulty and complexity. Therefore, the program ranks the levels of development and educational achievement to accommodate these variations. Everyone is encouraged to attain the highest level of certification which he or she believes will provide the skills necessary to be an effective municipal assessing official.

### **What is required to obtain certification?**

For each level of certification, when you meet all requirements of the Vermont Property Assessor Certification Program (VPACP) for Listers and Assessors, submit an application, Form AC-304, with all supporting documentation and course completion certificates, a current resume with relevant work experience, and include a \$25 application fee per designation (as of April 1, 2014), payable to VDT. Mail all documents and the application fee to:

**Vermont Department of Taxes  
Property Valuation and Review  
133 State Street FL 1  
Montpelier VT 05633**

*FAQs continue on the next page*

**What are the courses and how are they offered?**

The required courses are provided through various educational venues, such as the International Association of Assessing Officers (IAAO), Vermont Assessors and Listers Association (VALA), and Property Valuation & Review (PVR), etc. Class levels range in terms of difficulty, time commitment, and cost. Some classes include a pass/fail test at the end, while others are completed through attendance only.

**When and where is training offered?**

Assessment courses are offered throughout the year at many different venues. Near the beginning of each calendar year PVR will publish an education schedule of the courses they will be sponsoring. Most are offered on an annual basis while some of the IAAO course offerings are on a 3-year cycle. The schedule and registration form can be found on the website at <http://tax.vermont.gov/municipal-officials/certification-and-education-programs>.

**How much do these courses cost?**

Prices vary. Some courses are provided at the minimum cost ranging from \$75 to \$500. The fees are based on the cost of the course and number of estimated attendees.

**How do I pay for my courses?**

Each municipality receives \$8.50 per parcel for costs related to reappraisal and to maintain its grand list. In addition, there is a payment per parcel specifically for assessment education by PVR. These funds are sent to the treasurer each year and should be accounted for in your lister's line item budget. In 2015, this process became a grant agreement. Therefore, municipalities pay for the course, submit the invoice to PVR, and get reimbursed accordingly.

**Can any other coursework be substituted for these particular courses?**

Yes. There are many institutions that provide similar academic level courses. If you have any question as to whether a course will be accepted, contact PVR.

**Can experience other than assessing be substituted for the experience requirement?**

Yes, appraisal experience which can be documented may substitute for lister and assessor experience. You should include detailed information in your resume with contact information for verification.

**After I get my certification, do I need further education?**

Yes. Certification under 32 VSA §3436(c) is valid for a three-year period. Once certified, you will need to complete 21 Continuing Education (CE) credit hours within the next three years to recertify when the designation expires. This may include course work completed for a higher designation level. You will also be required to submit a renewal application, Form AC-305, available on the Department's website at [www.tax.vermont.gov](http://www.tax.vermont.gov).

*FAQs continue on the next page*

**Does my designation need to be current in order to apply to the next level?**

Yes. If your designation lapses, you will have to apply for reinstatement. See the website for application.

**What if I am already certified through the previous PVR Vermont Property Evaluators program (VPE)? May I be grandfathered into a level?**

Yes. In the past if you received the VPE designation, you may apply for Level 2 by submitting an application and attaching a copy of the certificate issued at the time of the designation. You still will be obligated to meet any additional requirements such as IAAO workshop 171 and Data Collection. If you have already taken either/both courses, attach course completion certificates. If you qualify for any additional levels, then the certificate will be noted and documentation of additional qualifications will need to be provided.

**May I skip a certification level by completing requirements of a higher level?**

No. You must complete all coursework and attain each level in order. However, PVR may consider substitutions of equivalent courses on a case-by-case basis.

**Where can I obtain more specific information on the assessing profession?**

Visit these helpful websites for more information:

- International Association of Assessing Officers (IAAO) at [www.iaao.org](http://www.iaao.org)
- Vermont Assessors and Listers Association (VALA) at [www.vala.org](http://www.vala.org)
- Appraisal Institute (AI) at [www.appraisal institute.org](http://www.appraisal institute.org)
- Vermont Department Taxes at [www.tax.vermont.gov](http://www.tax.vermont.gov)

# Vermont Property Assessor Certification Program

## Criteria Overview

### **Vermont Property Assessor I (VPA I)—Level 1**

- Currently elected or appointment
- Complete course requirements
- Submit completed application /supporting documents

### **Vermont Property Assessor II (VPA II)—Level 2**

- VPA I status or equivalent
- Complete Level 1 course requirements
- Minimum of two years or equivalent
- Submit completed application /supporting documents

### **Vermont Property Assessor III (VPA III)—Level 3**

- VPA II status or equivalent
- Complete Level 2 course requirements
- Three additional years experience or equivalent
- Submit completed application /supporting documents

### **Vermont Master Property Assessor (VMPA)—Level 4**

- VPA III status or equivalent
- Complete Master Level designee course requirements
- Three additional years experience or equivalent
- Submit completed application /supporting documents

*Criteria Overview is continued on the next page*

## Vermont Property Assessor I (VPA I)

- Applicant must successfully complete all of the following courses:
  - IAAO Workshop 100—Real Estate Property Appraisal Workshop, or equivalent\*
  - State Sponsored Course—Lister Training Workshop
- Application must include course completion certificates or documentation
- Applicant must be currently elected to the office of lister or an appointed municipal assessor in Vermont
- Applicant must provide a current resume
- Applicant must be in good standing with the Vermont Department of Taxes
- A completed application with all required documents must be submitted to Vermont Department of Taxes, Division of Property Valuation and Review, with the application fee of \$25 made payable to **VDT**

*Mail to:*

**Vermont Department of Taxes  
Division of Property Valuation and Review  
133 State Street FL 1  
Montpelier, VT 05633**

\* The Division of Property Valuation and Review may consider substitutions of equivalent courses on a case-by-case basis.

*Criteria Overview is continued on the next page*

## Vermont Property Assessor II (VPA II)

- Applicant must successfully complete all of the following courses:
  - IAAO Course 101—Fundamentals of Real Property Appraisal, or equivalent
  - IAAO Course 102—Fundamentals of the Income Approach to Valuation, or equivalent
  - IAAO Workshop 171—IAAO Code of Ethics and Standards of Professional Conduct, or equivalent
  - State sponsored Course—Data Collection
- A minimum of two years as a VPA I\*
- Application must include a copy of all documentation of above requirements i.e. course certificates
- Applicant must be currently elected to the office of Lister or an appointed municipal assessor in Vermont
- Application must include documentation of current Vermont designation or equivalent
- Applicant must provide a current resume
- Applicant must be in good standing with the Vermont Department of Taxes
- A completed application with all required documents must be submitted to Vermont Department of Taxes Property Valuation and Review with application fee of \$25 made payable to **VDT**

*Mail to:*

**Vermont Department of Taxes  
Division of Property Valuation and Review  
133 State Street FL 1  
Montpelier, VT 05633**

- \* Minimum 2 years experience in a related mass appraisal field  
Equivalent or reciprocal certification—Minimum 2 years experience in a related real estate appraisal field with a state or professional designation, such as Vermont Property Evaluator (VPE) or AAS, may be accepted for the experience requirement. Any additional course work will be required.

*Criteria Overview is continued on the next page*

## Vermont Property Assessor III (VPA III)

- Applicant must successfully complete all of following requirements:
  - IAAO Course 300—Fundamentals of Mass Appraisal, or equivalent
  - IAAO Course 155—Depreciation Workshop, or equivalent
  - State sponsored Course—Land Appraisal Workshop
  - State Sponsored Course—Vermont State Statutes & Rules in Property Assessment (under development—2013-14)
- At least three years as a VPA II\*
- Application must include documentation of all above requirements i.e. course certificates
- Applicant must be currently elected to the office of Lister or an appointed municipal assessor in Vermont
- Application must include documentation of current Vermont designation or equivalent
- Applicant must provide a current resume
- Applicant must be in good standing with the Vermont Department of Taxes
- A completed application with all required documents must be submitted to Vermont Department of Taxes, Property Valuation and Review with application fee of \$25 made payable to **VDT**
- *Mail to:*

**Vermont Department of Taxes  
Division of Property Valuation and Review  
133 State Street FL 1  
Montpelier, VT 05633**

\*Minimum 3 years experience in a related real estate mass appraisal field  
Equivalent or reciprocal certification—Minimum 3 years experience in a related real estate mass appraisal field with a state or professional designation such a PVR Assessor, CAE or RES, may be accepted for the experience requirement. Any additional course work will be required.

*Criteria Overview is continued on the next page*

## Vermont Master Property Assessor (VMPPA)

- Applicant must successfully complete all of the following requirements:
  - IAAO Course 112—The Income Approach to Valuation II, or equivalent
  - IAAO Course 311—Residential Modeling, or equivalent
  - IAAO Course 452—Fundamentals of Ratio Studies, or equivalent
- At least three years as a VPA III\*
- Application must include documentation of all above requirements i.e. copy of course certificates
- Applicant must be currently elected to the office of Lister or an appointed municipal assessor in Vermont
- Application must include documentation of current designation or equivalent
- Applicant must provide a current resume
- Applicant must be in good standing with the Vermont Department of Taxes
- A completed application with all required documents must be submitted to Vermont Department of Taxes, Property Valuation and Review with application fee of \$25 made payable to **VDT**

*Mail to:*

**Vermont Department of Taxes  
Division of Property Valuation and Review  
133 State Street FL 1  
Montpelier, VT 05633**

- \* Minimum 3 years experience in a related real estate mass appraisal field  
Equivalent or reciprocal certification—Minimum 3 years experience in a related real estate appraisal field with a state or professional designation, such as a PVR Project Supervisor, may be accepted for the experience requirement. Any additional course work will be required.



# VERMONT PROPERTY APPRAISER CERTIFICATION PROGRAM APPLICATION

FORM  
**AC-304**

Full Name (First, MI, Last)	Town Officiating
Mailing Address (Number and Street)	Date of original election or appointment
City / State / ZIP Code	Telephone Number

1. I am applying for the following Certification Level (*see our website for the Certification Criteria*).

- VPA I - Vermont Property Appraiser I (*Level 1*)
- VPA II - Vermont Property Appraiser II (*Level 2*)
- VPA III - Vermont Property Appraiser III (*Level 3*)
- VMPPA - Vermont Master Property Appraiser (*Level 4*)

2. How many years of experience do you have in the following Designations?

- \_\_\_\_\_ Lister/Assessing Official
- \_\_\_\_\_ VPA I
- \_\_\_\_\_ VPA II
- \_\_\_\_\_ VPA III
- \_\_\_\_\_ VMPPA

3. I have successfully completed the following courses for this Certification Level. (*Please attach all certificates validating the successful completion of the applicable courses.*)

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> IAAO Course 100          | <input type="checkbox"/> IAAO 171 Workshop | <input type="checkbox"/> Land Appraisal Workshop |
| <input type="checkbox"/> Lister Training Workshop | <input type="checkbox"/> Data Collection   | <input type="checkbox"/> Statutes & Rules of VT  |
| <input type="checkbox"/> IAAO Course 101          | <input type="checkbox"/> IAAO Course 300   | <input type="checkbox"/> IAAO Course 112         |
| <input type="checkbox"/> IAAO Course 102          | <input type="checkbox"/> IAAO 155 Workshop | <input type="checkbox"/> IAAO Course 311         |
| <input type="checkbox"/> IAAO Course 452          |  |  |

4. I attest that I am in good standing with the State of Vermont Department of Taxes.

Printed Name \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

Please include the following documents when submitting this application to the Department. Any missing items will deem the application incomplete.

- Copies of all course certificates
- Current Resume (*to include work experience*)
- Copies of current designation certificates, if any
- Application and Fee of \$25, payable to **Vermont Department of Taxes**

Submit to:

Vermont Department of Taxes  
Property Valuation and Review Division  
133 State Street  
Montpelier, VT 05633-1401