

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



## What's New?

### Grand List System

#### **IPTMS becomes VTPIE**

This past month PVR announced that the Integrated Property Tax Management System (IPTMS) name has been retired. The information exchange system will now be known as the **Vermont Property Information Exchange (VTPIE)**.

- Roll out will be initiated this summer, beginning with the GIS module<sup>^</sup>
- Information on training and support, as well as a link to the July 13, 2021, demo webinar, can be found at <https://tax.vermont.gov/municipal-officials/vtpie/support>
- Direct link to the demo webinar is <https://www.youtube.com/watch?v=rKhmSoouAuA>
- Project FAQs can be found at <https://tax.vermont.gov/municipal-officials/vtpie/faqs>

<sup>^</sup>The Vermont GIS Parcel Mapping Guidelines are being revised with *Vermont GIS Parcel Mapping Guidelines v.3.0* to be available soon. Version 3.0 will contain, in the appendices, task checklists to assist towns with upkeep, updates, and submittal & use for this integration. Please visit <https://vcgi.vermont.gov/data-and-programs/parcel-program> for more parcel mapping info and, for specific info on your town, [VT Parcel Program - Town Mapping Status](#)

### Property Tax Credits

The first Property Tax Credit download became available to towns June 30. Downloads will continue on a monthly basis through the property tax season, ending with the October 28 file. Scheduled dates for these files are:

<b>Upcoming</b>	<b>August 30 – September 29 – October 28</b>
Completed	June 30 – July 29

### PVR

#### **Education**

PVR has postponed the Data Collection class scheduled for this September 7th, 8th and 14th, 15th. New dates for this live four-day class will be announced in the future.

#### **New Faces**

Current Use specialist, Terry Hodgdon, has retired effective late July. Nick (Nicholas) Zimny-Shea will be assuming Terry's towns (R-W) and can be reached at [nicholas.zimny-shea@vermont.gov](mailto:nicholas.zimny-shea@vermont.gov), phone 802 828-6636.

As many of you know, Nancy Merrill retired in June – please see the chart below for the district advisors that are covering her towns while the position is being filled.

<b>Andover</b>	Cy		<b>Royalton</b>	Barb
<b>Barnard</b>	Deanna		<b>Searsburg</b>	Cy
<b>Bethel</b>	Theresa		<b>Sharon</b>	Barb
<b>Braintree</b>	Deanna		<b>Somerset</b>	Teri
<b>Bridgewater</b>	Deanna		<b>Stockbridge</b>	Theresa
<b>Chelsea</b>	Barb		<b>Strafford</b>	Barb
<b>Fairlee</b>	Deanna		<b>Stratton</b>	Cy
<b>Hartford</b>	CY & Barb		<b>Thetford</b>	Cy
<b>Jamaica</b>	Cy		<b>Tunbridge</b>	Barb
<b>Killington</b>	Theresa		<b>Vershire</b>	Cy
<b>Landgrove</b>	Cy		<b>Wardsboro</b>	Cy
<b>Mendon</b>	Theresa		<b>Washington</b>	Barb
<b>Peru</b>	Cy		<b>West Fairlee</b>	Cy
<b>Pittsfield</b>	Theresa		<b>Weston</b>	Cy
<b>Plymouth</b>	Theresa		<b>Whitingham</b>	Cy
<b>Randolph</b>	Barb		<b>Wilmington</b>	Cy
<b>Reading</b>	Deanna		<b>Windham</b>	Cy
<b>Readsboro</b>	Christie		<b>Winhall</b>	Deanna

## VALA

- **Annual Conference – September 17**

The VALA 2021 Annual Conference will be held **IN PERSON** on September 17th at the Capitol Plaza in Montpelier. Please visit [VALAVT.org](http://VALAVT.org) for registration and event details!

- **Lister of the Year - Michael P Cyprian Award**

VALA is currently accepting nominations for Lister of the Year. Any individual may nominate anyone to the VALA Awards Committee in writing, no later than August 15, 2021, using the form found [here](#). The recipient shall be a member in good standing of VALA and by order of the Board of Directors of the VALA, the award shall be in recognition of outstanding service to the assessment profession with over 6 years' experience.

- **Fall IAAO classes**

*This year's offerings: **IAAO 101** / **IAAO 102** / **IAAO 311***

These classes fulfill levels of requirement for the VPA certification program for listers/assessors and are funded almost entirely by a legislative educational allotment. Please take advantage. You may also request pre-approval through the PVR grant program for lodging or mileage reimbursement if over 50 miles one way. Please see the Education section of this newsletter for details and registration links.

## VLCT – Appeal Consulting Session

The final reappraisal town Q&A consulting session has been rescheduled for August 4, 2021, at 7:00PM. ***If you still have upcoming BCA Hearings for Tax Assessment Appeals, please forward the following link to your BCA members and listers so they may access the training resources and access the link to register for the final consulting session.*** <https://www.vlct.org/reappraisal-town-tax-training-reference-portal>

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## What's on the calendar for August?

### → August 15

#### Electronic 411 due to PVR

Per statute [32 VSA 5404](#), cities and towns are required to transmit their electronic Grand List/Form 411 to PVR on or before Aug 15<sup>th</sup>, 2021. 411 submission instructions can be found at: [https://www.nemrc.com/support/grandList/LS\\_2015handouts/411%20electronic.pdf](https://www.nemrc.com/support/grandList/LS_2015handouts/411%20electronic.pdf)

### → Form 427 – Report of Municipal Tax Rates

In addition to the 411, PVR must receive a copy of your Form 427 Report of Municipal Tax Rates to complete the annual Equalization Study and to make payments such as Hold Harmless and the State-Owned Building PILOT. Please send from your “As Billed” Grand List only once after you have printed tax bills. Form 427 Instructions can be found at <https://www.nemrc.com/support/grandList/427Instructions/>

### → August 30

#### State Tax Credit download

## Contiguous property

[32 VSA 4152](#) calls for the Grand List of a town to be in such form as the Director prescribes and that it shall contain a brief description of each taxable parcel; parcel being further defined as (3) A brief description of each parcel of taxable real estate in the town. "Parcel" means all contiguous land in the same ownership, together with all improvements thereon;

### *What constitutes contiguous property?*

Contiguous property is any land under the same ownership that has a connection point. For example: if someone owns land on two sides of the road and the property would have a connection point if the road were not there, it is contiguous. This applies to land with railway right of ways, interstate roads, streams, rivers, etc. running through it. Even if the land would only touch at a short point, it is contiguous. If there is a lake in between two parcels, it depends upon the size of the lake, but the land would likely not be considered contiguous.

The application of ‘contiguous’ is important with both homestead and current use management. The definition of ‘contiguous’ is for administrative purposes. It governs how you list properties in your grand list book. It does NOT govern the listers’ determination of highest and best use nor the property’s fair market value.

It is very important to remember that ***because this definition is governed by statute, towns do not have the authority to list properties separately that fit this definition even if requested by the property owner.***

For further explanation, application, and supporting case law, please see page 36 of the [Listers Handbook](#). Your district advisor is another great resource with any questions.

## 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.

- Vermont League of Cities and Towns has compiled a centralized resource center of information and guidelines related to appeals. The information provided is meant to provide support for both listers, town clerks and BCA members - please feel free to share!  
[VLCT Appeal Resources](#)
- PVR / VLCT Recent *Appeal* Webinar Trainings:  
[Intro to Fair Market Value & Equalization \(On Demand\)](#)  
[Board of Listers Role in the Tax Assessment Appeals Process \(On Demand\)](#)  
[BCA Role in the Tax Assessment Appeal Process \(On Demand\)](#)  
[Mock Board of Civil Authority Hearing \(On Demand\)](#)
- BCA and Lister Deadlines VLCT chart:  
<https://www.vlct.org/municipal-assistance/municipal-topics/property-tax-appeals/lister-and-bca-deadlines>

### **Tax Bill Tools & Education Tax Rates**

The updated tax bill printing tools for 2021 are located on our website in the Municipal Officials section. Please visit:

- [Tax Bill Printing Tools](#)
- [2021 Bill Backer](#)
- [How Education Taxes are Calculated FAQ](#)
- [FY2022 Education Property Tax Rates](#)

### **Homestead Downloads**

October 15 is the late homestead declaration filing deadline. Please continue downloading your declarations on a regular basis, paying attention to business/ rental percentages as well as business use of outbuildings. Remember, any allocation changes in the homestead or housesite value are to be flagged for Change of Appraisal notices and require a comment. [32 VSA 4111\(g\)](#)

[Form HS-122 Download Instructions Fact Sheet](#)  
[E&O Certificate Homestead Classification Change - PVR-4261](#)

### **myVTax**

**Clerks** - please check the working queue in your myVTax for any remaining ptters with closing dates as of (or before) April 1. Please record these so that these transfers will be included in this year's sales study.

**Listers** – please check the working queue in your myVTax for any residual sales that may have been processed recently by your clerk. The State recognizes that sales verification is often time consuming, and this is why each town receives a per-parcel payment to reimburse those efforts [32 VSA 5405\(f\)](#). As always, we appreciate your assistance with this process. Please reach out to your District Advisor with any questions!

Our recent webinar on sales validation, as well as our guide on the subject, can be found at

[Sales Validation in myVTax - January 21, 2021](#)  
[myVTax Guide: Sales Validation for Equalization Study](#)  
[How to Recover Your Username & Reset Your Password](#)

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## **Current Use**

As of mid-July, Current use had returned all the town files that were in their possession and were not either recently returned or 100% certified. This exchange provides you an opportunity to make any more adjustments you might need.

We have received quite a few calls about current use issues and reports not matching etc. Here are some thoughts you may want to try:

- If a parcel is labeled pending and you need to make a change to it, call your current use specialist and request that the file be opened.
- If the current use report and the 411 values are not matching, try re-loading the current use values, even if you think you have already done so.
- If the numbers are still not matching, go through the individual files and identify which parcels are not. The scenario that can cause this to happen is when a file was loaded and then later became purged. The program obviously cannot unload a value, so that would have to be manually deleted from the parcel maintenance/value screen under current use.
- Values that are labeled as '*pending*' or '*under review*' should load properly into the grand list and not be an issue.

If you have parcels labeled 'under review', current use will continue to work on these and get them back to you as soon as possible.

#### [Assessing Current Use Property](#)

<https://tax.vermont.gov/sites/tax/files/documents/GB-1101.pdf>

#### **eCuse**

Town clerks should also be checking regularly for applications that have been approved and are awaiting recording.

[eCuse guide for town clerks and listers](#)

[Online tools - eCuse & myVTax](#)

#### **Withdrawals/ Discontinuances**

Current use withdrawals are **ongoing**, processed through the myVTax application. You will be alerted via email when you have LUCT (Land Use Change Tax/Penalty) value requests in myVTax. Please log into your myVTax account as soon as possible where you will be asked to determine a value for the land being removed from the program. **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).**

*myVTax process*

[myVTax Guide: LV-314 Return Navigation for Listers](#)

[How to Recover Your Username & Reset Your Password](#)

*Valuation*

[How to Value Land Excluded or Withdrawn From CU](#)

[Land Developed or Withdrawn from Current Use](#)

If you need more information about how to get access to your myVTax account, how to value the land, or how to notify the taxpayer you should reach out to your district advisor.

#### **Additional resources available:**

For enrolled properties

[Assessing property for current use](#)

[How to allocate Land subject to Use Value Appraisal](#)

For LV-314 requests

[How to Value Land Excluded or Withdrawn from Current Use](#)

#### **Town resources:**

eCuse recordings (new applications)

[Municipal Service User Guide for Town Clerks & Listers](#)

Land Use Change Lien Release

<https://tax.vermont.gov/sites/tax/files/documents/GB-1179.pdf>

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## Education

### PVR Offerings

- **IAAO -100 Workshop\***

David Cornell, MAI, CAE	Wednesday	August 4 / 8:30 – 4:30
Cornell Consultants LLC	Thursday	August 5 / 8:30 – 4:30

*Understanding Real Property Appraisal is designed to provide the students with a basic understanding of the procedures and techniques used within a mass appraisal office. This workshop introduces students to some of the concepts involved in using two approaches to value: the cost approach and the sales comparison approach. Understanding Real Property Appraisal utilizes lectures, classroom discussion, and homework problems to emphasize the main concepts and procedures taught in the course.*

\*This course is required for VPA I and you must attend both sessions to receive a certificate.

For more information on these webinars and to register please visit <https://tax.vermont.gov/municipal-officials/education>. Please keep in mind when registering that access to the webinars and reminders will be sent to the email address provided on the registration form.

- **Data Collection**

The class scheduled for this September 7th, 8th and 14th, 15<sup>th</sup> has been postponed. New dates for this live four-day class will be announced in the future.

### VALA Offerings

**IAAO – 101 Fundamentals of Real Property Appraisal\*** Instructor: Kara Endicott

- September 20 – 24 **Zoom meetings** to begin at 8:00am

**IAAO – 102 Income Approach to Valuation\*** Instructor: Kara Endicott

- October 11 – 15 **Zoom meetings** to begin at 8:00am  
*Recommended prerequisite Course 101*

**IAAO – 311 Real Property Modeling Concepts** Instructor: Dave Cornell

- October 18 – 22 **Zoom meetings** to begin at 8:00am  
*Recommended prerequisite Course 300*

Successful completion (i.e., a passing grade on the test(s) given) is required for these IAAO courses to be counted towards VPA Certification. To register, please visit <https://valavt.org/education/training/>

\* The recommended, accompanying textbook for these two classes, *Property Assessment Valuation 2<sup>nd</sup> Edition*, may be [ordered from IAAO](#). The cost per book is \$25 for IAAO members (\$50 for non-members) and is covered by the [VT PVR Lister Grant](#).

Additionally, the specific textbooks for the individual classes are available from VALA (printed & in binder) for a fee of \$15.00. Please email the [VALA Education Coordinator](#) to order at least three (3) weeks before classes begin. A complimentary PDF of the textbook will also be available to all students prior to the start of class.

## On-Demand 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>. Also available are course materials from past classes. Please keep in mind that these tapings are meant for reference only – **actual event attendance is required for certification**.

- State Statutes Training July 14 / 15, 2021
- Land Schedule Training May 19/ 26, 2021
- Grand List Clean Up April 28, 2021
- Deed Reading & Real Estate Exemptions April 21, 2021
- Current Use Training March 22/ 24, 2021
- New & Seasoned Lister Training March 10/ 12/ 17/ 19, 2021
- Sales Validation in myVTax January 21, 2021
- Your Equalization Study January 14, 2021

## KnowledgeWave

KnowledgeWave continues to bring Microsoft Office and professional development webinars to municipalities each month as part of the [KnowledgeWave Learning Site](#) training package. These webinars are free for all KnowledgeWave members. The new, live webinars coming your way this July are:

- **Managing Meetings: Decision Making**  
8/6/21 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)
- **Sorting & Filtering in Excel**  
8/9/21 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Understand & Use SharePoint Lists**  
8/13/21 at 1 PM EDT | 60 min | [Learn More or REGISTER](#)
- **Make the Job You Have the Job You Love: Introduction**  
8/16/21 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Start then Run with OneNote**  
8/18/21 at 1 PM EDT | 60 min | [Learn More or REGISTER](#)
- **How to Create a Communications Strategy**  
8/20/21 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)
- **Microsoft Planner, To Do & Tasks in Teams**  
8/26/21 at 1 PM EDT | 60 min | [Learn More or REGISTER](#)

If you have yet to enroll in this educational platform provided by PVR or if you wish to enroll additional town officials please send their first name, last name, town, and their unique email address to [support@knowledgewave.com](mailto:support@knowledgewave.com), they will be added to the learning site. A town may enroll up to ten (10) individual emails for town officials.

## State Sponsored Training

For a full list of training offered *at no charge* to current Vermont municipal assessment officials please visit <https://tax.vermont.gov/municipal-officials/certification-education-programs/state-sponsored>

## Grant Funding/ Reimbursement for Travel

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 available for **pre-approved** mileage and lodging expenses (distances apply). A fillable pdf, grant application can be found at <https://tax.vermont.gov/sites/tax/files/documents/Grant%20Agreement.pdf>. You will need to download and save the application to your computer, close the web version, and reopen the file on your computer.

Additionally, if municipal listers and assessors are independently taking non-PVR sponsored, assessment related courses, including those taken online, these course fees **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to assessment trainings (including mileage above 50 miles one way and lodging for multiple day classes). Applications for grants **must be preapproved prior to attending the training**. To apply, follow the Course Funding link below. If you need assistance with this process, please contact (802) 828-6887. More information about course funding and our grant program is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information>

Grant Education Funding for Listers and assessors (Municipal Reimbursement) Fact Sheet  
<https://tax.vermont.gov/sites/tax/files/documents/FS-1184.pdf>

## District Advisor & CU Specialist Contact Information

[District Advisors & their territories interactive map](#)

<b>Barb</b> Schlesinger <a href="mailto:barbara.schlesinger@vermont.gov">barbara.schlesinger@vermont.gov</a>	(802) <b>369-9081</b>	<b>Deanna</b> Robitaille <a href="mailto:deanna.robitaille@vermont.gov">deanna.robitaille@vermont.gov</a>	(802) <b>323-3411</b>
<b>Benton</b> Mitchell <a href="mailto:Benton.mitchell@vermont.gov">Benton.mitchell@vermont.gov</a>	(802) <b>233-4255</b>	<b>Teri</b> Gildersleeve <a href="mailto:teri.gildersleeve@vermont.gov">teri.gildersleeve@vermont.gov</a>	(802) <b>855-3917</b>
<b>Christie</b> Wright <a href="mailto:christie.wright@vermont.gov">christie.wright@vermont.gov</a>	(802) <b>855-3897</b>	<b>Theresa</b> Gile <a href="mailto:theresa.gile@vermont.gov">theresa.gile@vermont.gov</a>	(802) <b>522-7425</b>
<b>Cy</b> Bailey <a href="mailto:cy.bailey@vermont.gov">cy.bailey@vermont.gov</a>	(802) <b>233-3841</b>		
<b>Nancy</b> Anderson / Edu Coord (PT) <a href="mailto:nancy.anderson@vermont.gov">nancy.anderson@vermont.gov</a>	(802) <b>279-9938</b>	<b>Nahoami</b> Shannon / PVR Assist <a href="mailto:Nahoami.shannon@vermont.gov">Nahoami.shannon@vermont.gov</a>	(802) <b>595-3402</b>

### Current Use Specialists

<b>Patrick</b> Dakin <a href="mailto:patrick.dakin@vermont.gov">patrick.dakin@vermont.gov</a>	<a href="mailto:patrick.dakin@vermont.gov">patrick.dakin@vermont.gov</a>	(802) 828-6633	<b>Towns A - F</b>
<b>Isaac</b> Bissell <a href="mailto:isaac.bissell@vermont.gov">isaac.bissell@vermont.gov</a>	<a href="mailto:isaac.bissell@vermont.gov">isaac.bissell@vermont.gov</a>	(802) 828-6637	<b>Towns G-P</b>
<b>Nick</b> Zimmy-Shea <a href="mailto:nicholas.zimny-shea@vermont.gov">nicholas.zimny-shea@vermont.gov</a>	<a href="mailto:nicholas.zimny-shea@vermont.gov">nicholas.zimny-shea@vermont.gov</a>	(802) 828-6636	<b>Towns R-W</b>

## Help Desks

**PVR GENERAL HELP LINE**                      **(802) 828-5860 / OPTION 3**  
**CURRENT USE**                                      **(802) 828-5860 / OPTION 2**

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, select option #3 and ask to speak to another district advisor that is available.



## Online Resources

### Covid-19 Information

- [Vermont Forward: Sectors & Universal Guidance](#)
- [VT Department of Health – COVID-19](#)

### Lister & Municipal Basics

<a href="#">Municipal resources</a>	<a href="#">Open Meeting Law – VLCT</a>	<a href="#">Tax Bill tools</a>
<a href="#">Forms &amp; publications</a>	<a href="#">Municipal Law Basics</a>	<a href="#">Property Tax Credit Confidentiality</a>
<a href="#">IPTMS Project</a>	<a href="#">Public Records - Sec of State</a>	<a href="#">VT Property Assessor Certification</a>
<a href="#">NEMRC GL Support</a>	<a href="#">Public Records - VLCT FAQ</a>	<a href="#">State Sponsored Training</a>

### Property Assessment - Grand Lists

<a href="#">Listers and Assessors</a>	<a href="#">Lister Guide</a>	<a href="#">Assessment Toolbox</a>
<a href="#">Lister and/or Assessor Options</a>	<a href="#">Lister Responsibilities</a>	<a href="#">Approved Appraisers</a>
<a href="#">eCuse</a>	<a href="#">CU Assessing Property</a>	<a href="#">CU Withdrawal - FMV</a>
<a href="#">Property Ownership &amp; Deeds</a>	<a href="#">Solar plants - valuing w/ PV Value</a>	<a href="#">Conservation Easements</a>
<a href="#">Reappraisals</a>		<a href="#">Homestead Declarations</a>
<a href="#">Grand List Lodging Checklist</a>	<a href="#">E&amp;O - Value Change</a>	<a href="#">E&amp;O- Homestead Status Change</a>

### Exemptions

<a href="#">Exemptions</a>	<a href="#">Public, Pious &amp; Charitable PVR-317</a>	<a href="#">32 VSA 3802 – Statutory Exemptions</a>
<a href="#">Valuation of Tax-Exempt Properties</a>	<a href="#">Insurance Value Reporting form for Exempt Properties</a>	<a href="#">32 VSA 3832 – Restricted Exemptions</a>
<a href="#">Veterans Exemption</a>	<a href="#">Subsidized Housing</a>	<a href="#">Covenant Restricted</a>

### Appeals

<a href="#">Grievance Letter Template</a>	<a href="#">Sec of State Appeal Handbook 2007</a>	<a href="#">VLCT Property Tax Appeals</a>
<a href="#">Appeals to Director Guide</a>	<a href="#">Guide to Best Practices</a>	<a href="#">List Value Adjustment Request</a>

### VCGI Mapping

<a href="#">Vermont Parcel Program Overview</a>	<a href="#">Parcel Program Frequently Asked Questions</a>
<a href="#">Vermont Parcel Viewer</a>	<a href="#">Parcel Program Town Data Status</a>
<a href="#">Vermont Parcel Program GIS Data</a>	<a href="#">Example Uses of Parcel Program GIS Data</a>
<a href="#">Vermont Land Survey Library</a>	<a href="#">Digital Parcel Mapping Guidelines and Contract Guidance</a>
<a href="#">For Map Vendors: Guidance in working with VCGI</a>	<a href="#">For Map Vendors: How to submit municipal parcel data updates</a>