

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for August?

PVR is Hiring

PVR is hiring a Current Use Specialist! You can find our listing [here](#). If you or someone you know is interested in this position, please feel free to reach out to Elizabeth Hunt at Elizabeth.Hunt@vermont.gov. Right now is a really exciting time in PVR: with the real estate market booming and the implementation of VTPIE, NOW is the time to join this incredible group of folks.

VTPIE

In-Person Training

Join us for the third in-person overview of the new VTPIE portal August 3rd in Montpelier. This session will cover local sales validation (formerly performed in myVTax), and the Geographic Information System (GIS). The session will also include VTPIE tips and tricks as well as the future of VTPIE.

The afternoon session is open for last minute registration until 4:00PM Tuesday, August 2nd. Please send your name and number of attendees to patrick@axiomnh.com

Attendees are strongly encouraged to bring their individual laptop or tablet to participate in the hands-on training session. If you are unable to bring laptop, printed handouts will be provided.

What's on the Calendar for August?

At a glance, important dates include:

- **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 15th, 2022. 411 submission instructions can be found at: 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. Note, it is important that all property taxes levied by villages and special tax districts be reported [32 VSA 3461](#). These amounts are used in the determination of municipal payments and municipal property tax credits. 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**

- **Property Tax Credit download**

The first 2022 download became available June 30. These downloads will continue through the property tax season on a monthly basis, ending with October 28 file. Scheduled dates for 2022 are: ~~June 30~~ – ~~July 28~~ – August 30 – September 29 – October 28

News You Can Use

Helpful links

- **Handbook on Property Tax Assessment Appeals**
https://outside.vermont.gov/dept/sos/Municipal%20Division/tax_appeal_handbook_2007.pdf
- **VLCT Property Tax Assessment Resources** <https://www.vlct.org/municipal-assistance/municipal-topics/property-taxes>
- **Calendar & Task List 2022** <https://tax.vermont.gov/content/lister-calendar-and-task-list>
- **Interactive DA Map** <https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors>

Tax Bill Tools & Education Tax Rates

The updated tax bill printing tools for 2022 are located on our website in the Municipal Officials section:

- [Tax Bill Printing Tools](#)
- [2022 Bill Backer](#)
- [FY2023 Education Property Tax Rates](#)
- [How Education Taxes are Calculated FAQ](#)
- [Understanding Your Property Tax Bill](#)

Lister and BCA Appeal Deadlines (PVR/VLCT)

Action	Population of less than 5,000	Population of more than 5,000
Deadline for filing appeal to BCA 32 VSA 4404 (a)	14 days from mailing of result of grievance	14 days from mailing of result of grievance
Latest Grand List can be lodged 32 VSA 4151 32 VSA 4341 32 VSA 3004	July 25	August 14
Deadline for filing Appeal to BCA 32 VSA 4404 (b)	Within 14 days after mailing Result of Grievance decision	Within 14 days after mailing Result of Grievance decision
BCA Hearings occur 32 VSA 4404(b) 32 VSA 4341 Rhodes V Town of Georgia 166 VT 153 (1997)	Must be at least started within 44 days after the last date allowed for notice of appeal	Must be at least started within 44 days after the last date allowed for notice of appeal
Site Inspections occur 32 VSA 4404(c)	Within 30 days of hearing of the appeal	Within 30 days of hearing of the appeal
Site Inspection Report to BCA 32 VSA 4404(c)	30 days from the hearing on that property	30 days from the hearing on that property
BCA Hearings end	No statutory deadline	No statutory deadline
BCA Decision Filed with Clerk, Recorded in Grand List Book, Mailed to Appellant 32 VSA 4404(c)	Withing 15 days from the time of Inspection Report	Withing 15 days from the time of Inspection Report
Appeal From BCA Decision 32 VSA 4461(a)	Within 30 days of date of Mailing of BCA Decision	Within 30 days of date of Mailing of BCA Decision

Timeline compiled by VLCT and modified for newsletter by PVR. Tax Assessment & Appeal Process calendar in entirety available at <https://www.vlct.org/sites/default/files/2022%20Lister%20and%20BCA%20Deadlines%20Poster.pdf>

Please note that these dates are predicated on either June 4th/ June 24 filing(s), with no Director granted extension.

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](#)

Equalization Study

Validation of the prior year sales by the listers, an important responsibility of the listers is a part of the equalization process used to calculate the common level of appraisal (CLA), coefficient of dispersion (COD) and equalized education grand lists (EEGL) for tax rate purposes and education funding.

Three years of past sales are available in your VTPIE account, though review and verification are only required on sales that occurred between April 1, 2021, thru April 1, 2022. Please finalize your review of these sales at your earliest convenience and schedule a time with your District Advisor for an overall 411 review as well as to answer any questions you may have. The DAs will have a few checklists to review with you, including the review of coding on exempt properties, utilities, etc. to make your study results more accurate. Your assistance in this process is crucial and important!

With your cooperation, we request that towns complete their review by September 1.

If you have completed your sales validation, thank you! We appreciate your assistance with this process!

[Introduction to Vermont's Equalization Study](#)
[Sales Validation & Equalization in VTPIE](#)
[Course material: Sales Validation & Equalization](#)

Homestead Downloads

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\(g\)](#)

[GB-1071 - HS-122 Download Instructions Fact Sheet](#)
<http://www.nemrc.com/support/grandList/>

VALA

- **Annual Conference – September 16**

The VALA 2021 Annual Conference will be held **IN PERSON** on September 16th at the Capitol Plaza in Montpelier. Please visit VALAVT.org for registration and event details!

- **Fall 2022 IAAO classes**

Offered as webinars will be: IAAO 101 - IAAO 155 - IAAO 171 - IAAO 300 - IAAO 452. Please visit <https://valavt.org/education/training/> for more info and registration details.

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.

Educational Offerings for August

Please see the *Education* section of this newsletter for course details and registration information

Monday	Tuesday	Wednesday	Thursday	Friday
Aug-1	Aug-2	Aug-3 <ul style="list-style-type: none"> • VTPIE LIVE Montpelier Morning & Afternoon sessions • KnowledgeWave 10 Supremely Useful Word Features 	Aug-4 <ul style="list-style-type: none"> • KnowledgeWave 5 Advanced Excel Formulas to expand Your Expertise 	Aug-5
Aug-8	Aug-9 <ul style="list-style-type: none"> • PVR IAAO 100 Real Estate Property Appraisal Workshop – Day 1 • KnowledgeWave Events Calendar in Teams using Microsoft Lists 	Aug-10 <ul style="list-style-type: none"> • PVR IAAO 100 Real Estate Property Appraisal Workshop – Day 2 • KnowledgeWave Create an Inclusive Work Culture 	Aug-11 <ul style="list-style-type: none"> • KnowledgeWave Get Reintroduced to OneDrive for Business 	Aug-12
Aug-15	Aug-16	Aug-17 <ul style="list-style-type: none"> • KnowledgeWave Change Management: Intro to the Series 	Aug-18 <ul style="list-style-type: none"> • KnowledgeWave The End Users Role in Maintaining Compliance 	Aug-19
Aug-22	Aug-23	Aug-24	Aug-25 <ul style="list-style-type: none"> • KnowledgeWave Power BI: Designing, Transforming & Connecting to Your Data 	Aug-26
Aug-29	Aug-30 <ul style="list-style-type: none"> • KnowledgeWave Leadership is a Skill, not a Title 	Aug-31	Sept-1	Sept-2

Current Use

Current use continues to exchange files with the towns. If you need your file back, please call them at (802) 828-5860 and request that your file be returned. If you've had your file for over a month, please return it to current use, so they can get any updates to you.

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

Withdrawals/ Discontinuances/ LUCT

We recommend listers make it a practice to log into their myVTax accounts monthly to check for new activity. When there is a request, 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 VSA 3757\(b\)](#).**

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

myVTax process

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

[Land Use Change Lien Release](#)

[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, please reach out to your district advisor.

Town Clerks

- Please check your eCuse account regularly 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 Carrie Potter at (802) 828-6635.

Education

PVR

The Division of Property Valuation and Review (PVR) offers lister and assessor courses at **no charge** to current Vermont municipal assessment officials. Below are listed our trainings for 2022.

Registration for upcoming classes will be available soon at <https://tax.vermont.gov/municipal-officials/education>. Once registered, you will receive confirmation along with the sign-in link to the training webinar. The confirmation email, from TAX.ListerEd@vermont.gov, will be sent to the email provided when registering - please remember to save this email!

We will also be posting training announcements on Listserv (aka Comp60) along with a direct link to register. On the day of the webinar, remember to sign into Teams using your full name and indicate your town as well, in order to receive your Certificate of Attendance.

- **IAAO 100 Real Estate Property Appraisal Workshop*** August 9 8:30 AM – 4:30 PM
- **IAAO 100 Real Estate Property Appraisal Workshop*** August 10 8:30 AM – 4:30 PM

**Please note this course is a requirement for the Vermont Property Assessor Level I certification and participants are required to attend both sessions for the IAAO 100 Real Estate Property Appraisal Workshop Certificate.*

- **Data Collection Session 1 of 4*** *Tentative NEW DATE* November 9 full day session
- **Data Collection Session 2 of 4*** *Tentative NEW DATE* November 10 full day session
- **Data Collection Session 3 of 4*** *Tentative NEW DATE* November 22 full day session
- **Data Collection Session 4 of 4*** *Tentative NEW DATE* November 23 full day session

**Please note this course is a requirement for the Vermont Property Assessor Level II certification and participants are required to attend all four sessions for the State-sponsored Data Collection Course Certificate.*

- **Deed Reading & Real Estate Exemptions** *Stay Tuned!* TBD
- **Advanced Lister Training** *Stay Tuned!* TBD
- **Solar/Cell/Subsidized Housing** *Stay Tuned!* TBD

• **Tips & Tricks**

October 11 9:00 AM – Noon

VALA

VALA will be offering the following Zoom IAAO workshops and courses for 2022:

- September 12-15 **IAAO 101 Fundamentals of Real Property Appraisal**
Instructor: Kara Endicott
- October 3 & 4 **IAAO 155 Depreciation Analysis Workshop**
Instructor: David Cornell
- Week of Sept. 19-23 **IAAO 171 IAAO Standards of Professional Practice & Ethics Workshop**
Instructor: TBD
- October 17-21 **IAAO 300 Fundamentals of Mass Appraisal**
Instructor: David Cornell
- October 24-26 **IAAO 452 Fundamentals of Assessment Ratio Studies Workshop**
Instructor: David Cornell

VALA's website link to additional training info: <https://valavt.org/education/training/>

Link to VALA's registration form (also found on the training page link above): <https://valavt.org/wp-content/uploads/sites/33/2022/01/VALA-Education-Registration-2022u.pdf>

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. July's live webinars, along with registration links, can be found in the **News You Can Use Section** of this Newsletter.

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, they will be added to the learning site. A town may enroll up to ten (10) individual emails for town officials.

NEMRC

NEMRC's webinar recordings from both their 2021 and 2022 offerings can be found at <https://www.nemrc.com/support/webinars/>. These webinars are also made available to current municipal assessment officials at no charge through the town's NEMRC Annual Support Agreement.

On-Demand Webinars & Training materials

Recordings of our webinars, as well as course materials from our past 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.**

- Equalization & Sales Validation Training February 9, 2022
- Current Use Training Session 1 February 16, 2022
- Current Use Training Session 2 February 17, 2022
- New & Seasoned Lister Training Session 1 March 16, 2022
- New & Seasoned Lister Training Session 2 March 18, 2022
- New & Seasoned Lister Training Session 3 March 23, 2022
- New & Seasoned Lister Training Session 4 March 25, 2022
- Reappraisal Training May 10, 2022

Prior year trainings:

- Vermont Statutes & Real Estate Law Training** July 14 / 15, 2021

- Land Schedule Training** May 19 / 26, 2021
- Grand List Cleanup April 28, 2021
- Deed Reading & Real Estate Exemptions April 21, 2021

VTPIE

On-Demand Webinars for the new VT Property Exchange (VTPIE) can be found at <https://tax.vermont.gov/municipal-officials/vtpie/support>

- Geographic Information System (GIS) Portal Training February 23, 2022
- VTPIE Training I - Municipal Info & Sales Validation January 20, 2022
- Axiomatic Update Webinar July 13, 2021

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/content/state-vermont-grant-agreement> 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>

A *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

Addison - Derby	Patrick Dakin patrick.dakin@vermont.gov	(802) 828-6633
Dorset - Middlebury	Isaac Bissell isaac.bissell@vermont.gov	(802) 828-6637
Middlesex - Shoreham	Maria Steyaart maria.steyaart@vermont.gov	(802) 828-6636
Shrewsbury - Worcester	Nick Zimny-Shea nicholas.zimny-shea@vermont.gov	(802) 828-6608

Help Desks

PVR GENERAL HELP LINE	(802) 828-5860
CURRENT USE	(802) 828-5860

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 and ask to speak to a district advisor that is available.

AXIOMATIC SUPPORT
<https://support.axiomnh.com/support/home>
support@axiomnh.com
(603) 413-4978 EXT 0