

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



## *What's New for October?*

### **KnowledgeWave**

In addition to hosting live webinars, KnowledgeWave also produces training videos in their studios. The on-demand video trainings range from short task-based nuggets to longer courses that thoroughly cover a particular topic. You will need to log in to view the videos. Please see the Education section of this newsletter for more info!

### **VTPIE Info Section**

We have added a *VTPIE Updates* section to our newsletter to help keep you informed of the upcoming changes and how they affect you as we advance through the phases in our transition from the NEMRC Grand List software to the VTPIE application. These updates will also live on our website and will be accessible at <https://tax.vermont.gov/municipal-officials/vtpie/project>. Please continue reading and take a look!

And, on the workflow side of your Equalization Study, please make sure check back for questions from your DA on sales and additional sales that may have processed late.

### **Office Tips & Tricks and Records Retention**

#### **Part 1: Tips and Tricks for Office Organization**

This one-day session will show you some excellent ideas to organize your files and your office. PVR Field Director Christie Wright, PVR Operations Chief Teri Gildersleeve, and other District Advisors have compiled some great ideas from various listers' offices and are excited to share them with you.

#### **Part 2: Managing Local Tax Records: Best Practices and Resources**

This workshop will provide a broad overview of records management. Presenters Megan Wheaton-Book, Records and Information Management Specialist IV, and Steven Picazio, Records Program Coordinator, will speak on the importance and benefits of recordkeeping. The workshop will introduce the new Local Records Program Coordinator, resources in your recordkeeping toolkit, and an example workflow for managing local tax records.

*Please see the Education section of this newsletter for registration info*

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## *What's on the Calendar for October?*

- **October 6<sup>th</sup>-7<sup>th</sup>**      **Town Fair**      In-person      Killington Grand Resort & Hotel, Killington VT  
Please visit <https://pheedloop.com/TownFair22/site/home/> for event specifics.
- **October 11**      **PVR's Tips & Tricks & [VSARA's](#) Records Retention**      Hybrid class
- **October 17**      **2022 Calendar-extended deadline for residents to file a 'late' homestead**  
**declaration**

- **October 28**            **Final 2022 State Property Tax Credit download**
- **October 31**            **FY 2023 State Owned Building Pilot payments to Cities & Towns**  
On or before October 31 PILOT payments will be distributed to towns. Please visit <https://tax.vermont.gov/municipal-officials/town-treasurer/estimate-payment-lieu-taxes> for more information.
- **October**                **VALA hosted IAAO Courses & Workshops for [Vermont Property Assessor Certification](#)**
  - **IAAO 155 Depreciation Analysis Workshop**
  - **IAAO 300 Fundamentals of Mass Appraisal**
  - **IAAO 452 Fundamentals of Assessment Ratio Studies Workshop**

Please see the Education section for VALA registration information

## News You Can Use

### Helpful links

- **Vision Payment Codes** <https://tax.vermont.gov/municipal-officials/municipalities/vision-codes>
- **Appeals to the Director of Property Valuation and Review**  
<https://tax.vermont.gov/sites/tax/files/documents/Appealed-BCA-Decisions.pdf>
- **Handbook on Property Tax Assessment Appeals**  
[https://outside.vermont.gov/dept/sos/Municipal%20Division/tax\\_appeal\\_handbook\\_2007.pdf](https://outside.vermont.gov/dept/sos/Municipal%20Division/tax_appeal_handbook_2007.pdf)
- **VT Secretary of State About Abatement Guide**  
<https://outside.vermont.gov/dept/sos/Municipal%20Division/about-abatement-2014.pdf>
- **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 Education

- [How Education Taxes are Calculated FAQ](#)
- [Understanding Your Property Tax Bill](#)

### Property Tax Adjustments & Tax Bills

Timely info from the Vermont Department of Taxes' website [Treasurer and Clerk FAQs](#)

#### ***Is information about property tax adjustments and net payment amounts public information or should it be treated as confidential, not to be disclosed to the general public?***

This information is confidential and should not be disclosed to the general public. You cannot provide a copy of a tax bill which contains a property tax adjustment credit amount (state payment) to anyone other than the taxpayer and those people identified below. This means that while property tax bills sent to property owners will show that amount of tax due that is from the owner (i.e., net including all adjustment), bills and information given to others will show only the gross (pre-adjustments) amount of tax except that municipal officers and the commissioner may provide the information to the following persons:

An escrow agent, the owner of the property to which the adjustment applies, a municipality auditor, or a person hired by the municipality to serve as auditor;

1. A lawyer, including a paralegal or assistant of the lawyer, an employee or agent of a financial institution as that term is defined in [8 V.S.A. § 11101](#), an employee or agent of a credit union as that term is defined in [8 V.S.A. § 11101](#), a realtor, or certified public accountant as that term is

defined in [26 V.S.A. § 13\(12\)](#) who represents that he or she has a need for the information as it pertains to a real estate transaction or to a client or customer relationship; and

2. Any other person as long as the taxpayer has filed a written consent to such disclosure with the municipality.

***What happens if the property sells after April 1? Will the tax bill still have the credit? Won't that complicate proration of taxes?***

When homestead property is transferred, the property tax adjustment amount is allocated to the seller. The parties to the real estate transaction may agree otherwise. [32 V.S.A. § 6063\(b\)](#).

***What are the penalties for filing late or not filing at all?***

When a claim is filed after April 15 the municipality retains \$15 for the cost of issuing a new bill. [32 V.S.A. § 5410\(c\)](#); [6066\(d\)](#). If additional tax is due to the municipality as a result of correcting the tax classification, that amount may include a penalty [32 V.S.A. § 5410\(i\)](#). Finally, under [32 V.S.A. § 5410\(g\)](#) when notified by the Department that a property owner failed to declare a homestead or declared a nonhomestead property as a homestead, the municipality **may** impose a penalty as follows:

- If a declared property is not a homestead and the homestead rate is higher than the nonhomestead rate, the penalty may be set at a rate up to 3% of the education tax on the property.
- If a declared property is not a homestead and the homestead rate is lower than the nonhomestead rate, the penalty may be set at a rate up to 8% of the education tax on the property.
- If a homestead is not declared and the homestead rate is lower than the nonhomestead rate, the penalty may be set at a rate up to 3% of the education tax on the property.
- If a homestead is not declared and the homestead rate is higher than the nonhomestead rate, the penalty may be set at a rate up to 8% of the education tax on the property

***What happens if the homestead is filed after October 15<sup>th</sup>?***

If the resident property owner fails to file their declaration by the October 15 filing deadline, the property will be classified as nonhomestead. They must then pay the higher of the two rates, a penalty, and any additional property tax and interest due.

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## ***VTPIE Updates - October 2022***

Please find information below regarding VTPIE as we move into Phases 2 and 3 of this project.

### **PHASE 1 UPDATES**

- **Certified Sales and Final Computation Sheets for Equalization**

All certified sales sheets and final computation sheets will be produced from VTPIE this year. If you have not already, please log in and ensure that you have verified ALL your sales and released them to the state. If you are unclear on how to do this, please contact your District Advisor (DA) or Axiomatic support at [support@axiomnh.com](mailto:support@axiomnh.com).

- **Transfers and Updates**

Please continue to process your parcel updates and transfers as you have been in your Computer Assisted Mass Appraisal (CAMA) and Grand List. We will work with your vendors to determine the appropriate time to transition. For each CAMA vendor this will likely be slightly different. Going forward, after the transition, all parcel creation, School Property Account Number (SPAN) creation, and parcel transfers will occur in your CAMA system.

**PHASE 2 UPDATES**

- **Current Use**

Beginning in Q1 2023 (we anticipate February) you will have access to Current Use records in VTPIE. The process to verify and provide comments will not substantively change; it will just occur in VTPIE. We will provide training before our go-live date and your DA and Axiomatic support will be available to assist you. The Current Use review process will function much the same as the sales verification process you have used this year.

- **Exemptions**

We will import all exemptions based on your final 2022 (filed by January 15) submission of your grand list. This will eliminate the need for individual town exports of exemptions. If you have begun to process exemptions for your 2023 Grand List, you will need to also update them in VTPIE. Please hold exemptions changes for the 2023 Grand List until we have launched the new exemptions manager to avoid duplicate work. You will be able to manage your exemptions beginning in February. We will provide training before our go-live date and your DA and Axiomatic support will be available to assist you.

- **Tax Increment Financing (TIF)**

If you do not have TIFs please disregard this section. For towns with TIFs we will load your TIFs into the VTPIE TIF Manager based on your final submission of the 2022 Grand List (filed by January 15). Since there are so few TIFs we will work with towns individually to manage this import.

**PHASE 3 UPDATES**

- **Homestead**

Homesteads will be available for review and download within VTPIE in February. You will have the same ability to add comments to homestead records as you have for sales.

- **Property Tax Credit**

VTPIE will begin receiving property tax credits in May. These will be integrated into the billing module and will include the standard “edit the credit” functionality.

- **Billing**

VTPIE property tax billing will go live in May of 2023. We have met with several town clerks to review functionality and anticipate being able to accommodate the various combinations of districts, tax rates, fees, and exemptions.

- **Grand List Production**

Producing and printing a grand list for 2023 lodging will happen through the VTPIE program.

- **Grievance Process**

All grievance management will occur through VTPIE for 2023.

Element	Process	CAMA	VTPIE
Parcel Maintenance	Generation and management of SPAN	X	
	Processing transfers, splits, merges	X	
	Management of contiguous parcels	X	
	Tracking inactive parcels	X	
Personal Property	Creating and managing personal property	X	
	Personal Property Exemptions		X
	Personal Property Grievance		X
District Management	Village, special, and school Districts	X	
	Tax Increment Finance Districts		X

Exemptions	Special		X
	Statutory		X
	Contracts		X
Ratio Study/Equalization	Sales Validation		X
	Ratio Studies		X
	Equalization		X
Current Use	Review of Current Use Enrollment/Unenrollment/updates (enrolled acreage enrolled buildings)		X
	Updating current use land lines and building exemptions	X	
	Full valuation of excluded land per appropriate land schedule	X	
	Full valuation of enrolled farm buildings with an indicator that they are enrolled	X	
	Full valuation of enrolled land (as full value of original parcel less full value of excluded land)	X	
	Use valuation of enrolled land [1]	X	X
	Current use grievance		X
Homestead	Receiving and reviewing homestead declarations		X
	Homestead and housesite valuation	X	
Valuation	Valuation of all taxable and exempt (insurance value) real and personal properties	X	
	Allocating homestead/non-homestead values	X	
	Valuing covenant restricted housing	X	
	Grievance management		X
Grand List	<a href="#">Export of ownership, valuation for real and personal property per 32 V.S.A. § 4152</a>	X	
	Creation of Grand List (applying exemptions)		X
	Submission of Grand List		X
	Creation of Form 411		X
Education Tax Rates	Generation of education tax rate		X
Tax Management	Configuration of billing		X
	Homestead property tax credits		X
	Tax bill generation		X
	Tax bill adjustments		X

## Current Use

### All Parcels Certified

Please continue your current use downloads and exchanges into your 2022 As Billed Grand List until all parcels are in sync and certified and loaded to your As-Billed Grand List. **It is important with each**

**exchange to load your values, send a notice to any parcels with value or allocation changes and issue a revised tax bill if need be.**

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. If you need your file back, please call them at (802) 828-5860 and request that your file be returned. **If you have had your file for over a month, please return it to Current Use, so they can get any updates to you.**

When all parcels have been approved for the year, you will receive notice that your Current Use file is 100% certified. **Any changes to your file after it is 100% certified will require the file be sent back to Current Use for recertification.**

[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>

**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](#)
- Please check your myVTax account for Land Use Change Lien releases <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 and early 2023.

**Registration** for upcoming classes will be available several weeks before each class 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](mailto: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.

- **Tips & Tricks (PVR)** **October 11, 2022** 9:00 AM – Noon  
**Records Retention (VSARA)** 1:00 PM – 3:00PM

*Hybrid class: In-person @ 133 State St, Montpelier as well as with an online option*

To register click here [Register for Office Tips and Tricks and Records Retention](#) or go to [Tax.vermont.gov/Municipality/Training and Certification](https://tax.vermont.gov/Municipality/Training and Certification)

- **Data Collection Session 1 of 4\*** January 25, 2023 full day session - Montpelier  
**Data Collection Session 2 of 4\*** January 26, 2023 full day session - Montpelier

<b>Data Collection Session 3 of 4*</b>	February 15, 2023	full day session - Montpelier
<b>Data Collection Session 4 of 4*</b>	February 16, 2023	full day session - Montpelier

*Training will be held at the Capital Plaza, Montpelier*

*\*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.*

- **Advanced Data Collection**                      March 1, 2023                      full day session  
*Hybrid class: In-person @ 133 State St, Montpelier as well as with an online option*
  
- **Solar/Cell/Subsidized Housing**                      *Stay Tuned!*                      TBD

**VALA**

- **IAAO Courses & Workshops for [Vermont Property Assessor Certification](#)**
  - **IAAO 300 Fundamentals of Mass Appraisal (VPA III Requirement)**
    - October 17<sup>th</sup> – 21<sup>st</sup>                      Instructor: Dave Cornell
  - **IAAO 452 Fundamentals of Assessment Ratio Studies**
    - October 24<sup>th</sup> – 26<sup>th</sup>                      Instructor: Dave Cornell

Please visit <https://valavt.org/education/training/> for additional training info. VALA’s registration form is also available at <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. 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.

Upcoming October webinars:

October	4	<a href="#">Getting Comfortable with Excel</a>
	12	<a href="#">Adding Attachments to an Approval Process</a>
	13	<a href="#">To Do, Planner &amp; Tasks in Teams</a>
	18	<a href="#">Asserting Yourself in the Workplace</a>
	19	<a href="#">Shared Channels in Microsoft Teams</a>
	20	<a href="#">Cybersecurity Briefs: Personally Identifiable Information (PII) - What Is It &amp; Why Is It So Valuable?</a>
	21	<a href="#">How to Plan for Change</a>
	25	<a href="#">Track Changes in a Modern Way</a>
	27	<a href="#">Power BI: Report Building Basics</a>

Here are a few of our latest on-demand videos:

<a href="#">The Office.com Home Page</a>	Explore Microsoft's productivity start screen, Office.com!
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<a href="#">Get Started with Sharing and Permissions</a>	Explore reasons, features, and sharing choices in the Microsoft cloud.
<a href="#">Record Content and Create a Video in PowerPoint</a>	Record your presentation, your screen, and audio/video of yourself.
<a href="#">Power Automate in OneDrive - Request Approval on a File</a>	Power Automate: Automate manual repetitive tasks without knowing a lick of code
<a href="#">Automatically Send Responses to a List Using Power Automate</a>	Power Automate: Automate manual repetitive tasks without knowing a lick of code

## 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, 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.**

<a href="#">Reappraisal Process</a>		May 10, 2022
<a href="#">New &amp; Seasoned Lister Training</a>	<i>Day 1</i>	March 16, 2022
	<i>Day 2</i>	March 18, 2022
	<i>Day 3</i>	March 23, 2022
	<i>Day 4</i>	March 25, 2022
<a href="#">Current Use Training</a>	<i>Day 1</i>	February 16, 2022
	<i>Day 2</i>	February 17, 2022
<a href="#">Equalization &amp; Sales Validation Training</a>		February 9, 2022
<i>Prior year trainings:</i>		
<a href="#">Vermont Statutes &amp; Real Estate Law Training</a> **		July 14 & 15, 2021
<a href="#">Land Schedule Training</a> **		May 19 & 26, 2021
<a href="#">Grand List Cleanup</a>		April 28, 2021
<a href="#">Deed Reading &amp; Real Estate Exemptions</a>		April 21, 2021
<b>VPIE</b>		
<a href="#">Geographic Information System (GIS) Portal Training</a>		February 23, 2022
<a href="#">VPIE Training I - Municipal Info &amp; Sales Validation</a>		January 20, 2022
<a href="#">Axiomatic Update Webinar</a>		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 are 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 reach out to Teri at (802) 855-3917. 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

<b>Barb Schlesinger</b> <a href="mailto:barbara.schlesinger@vermont.gov">barbara.schlesinger@vermont.gov</a>	(802) <b>369-9081</b>	<b>Deanna Robitaille</b> <a href="mailto:deanna.robitaille@vermont.gov">deanna.robitaille@vermont.gov</a>	(802) <b>323-3411</b>
<b>Benton Mitchell</b> <a href="mailto:benton.mitchell@vermont.gov">benton.mitchell@vermont.gov</a>	(802) <b>233-4255</b>	<b>Jen Myers</b> <a href="mailto:jennifer.myers@vermont.gov">jennifer.myers@vermont.gov</a>	(802) <b>522-0199</b>
<b>Christie Wright</b> <a href="mailto:christie.wright@vermont.gov">christie.wright@vermont.gov</a>	(802) <b>855-3897</b>	<b>Teri Gildersleeve</b> <a href="mailto:teri.gildersleeve@vermont.gov">teri.gildersleeve@vermont.gov</a>	(802) <b>855-3917</b>
<b>Cy Bailey</b> <a href="mailto:cy.bailey@vermont.gov">cy.bailey@vermont.gov</a>	(802) <b>233-3841</b>	<b>Theresa Gile</b> <a href="mailto:theresa.gile@vermont.gov">theresa.gile@vermont.gov</a>	(802) <b>522-7425</b>
<b>Nancy Anderson / Edu Coord (PT)</b> <a href="mailto:nancy.anderson@vermont.gov">nancy.anderson@vermont.gov</a>	(802) <b>828-6680</b>	<b>Nahoami Shannon / PVR Assist</b> <a href="mailto:nahoami.shannon@vermont.gov">nahoami.shannon@vermont.gov</a>	(802) <b>828-6867</b>

### Current Use Specialists

<b>Addison - Derby</b>	<b>Patrick Dakin</b> <a href="mailto:patrick.dakin@vermont.gov">patrick.dakin@vermont.gov</a>	(802) <b>828-6633</b>
<b>Dorset - Middlebury</b>	<b>Marylee Woods</b> <a href="mailto:marylee.woods@vermont.gov">marylee.woods@vermont.gov</a>	(802) <b>828-6637</b>
<b>Middlesex - Shoreham</b>	<b>Maria Steyaart</b> <a href="mailto:maria.steyaart@vermont.gov">maria.steyaart@vermont.gov</a>	(802) <b>828-6636</b>
<b>Shrewsbury - Worcester</b>	<b>Nick Zimny-Shea</b> <a href="mailto:nicholas.zimny-shea@vermont.gov">nicholas.zimny-shea@vermont.gov</a>	(802) <b>828-6608</b>

## 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.

*For questions about access & functioning of the VTPIE program:*

**AXIOMATIC SUPPORT**

<https://support.axiomnh.com/support/home>

[support@axiomnh.com](mailto:support@axiomnh.com)

**(603) 413-4978 EXT 0**