

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for September?

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 V.S.A. § 3461](#) - all taxes levied by villages and special districts must be reported.

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

VALA

- **Annual Conference – September 16** In-person Capital Plaza, Montpelier VT

The 2022 VALA Annual Conference will be held live, at the Capital Plaza in Montpelier, this September 16th. Scheduled morning guest speakers include John Fike and John Valente as well as presentations of the PVR VPA Designations (Jill Remick) and the Michael P Cyprian Award/Lister of the Year award. Afternoon breakout sessions include Lease Types & the Income Approach (John Vickery) or Strategies for Recruiting New Listers (Chris Meile) and Shared Assessor Model (Terri Sabens) followed by Beginning a Townwide Reappraisal (Christie Wright/Teri Gildersleeve) or How Towns Could Share Assessment Services (John Valente). Wrapping up the day will be the ever-popular Lister Forum. Please visit VALAVT.org for event details or find the [Registration Form here!](#)

VLCT

- **Town Fair, October 6-7** In-person Killington Grand Resort & Hotel, Killington VT

This year's trainings fit into four tracks:

- *Governance*: Get ideas to help you govern better and connect more with your communities
- *Infrastructure*: Explore how to fund and conduct projects that increase your municipality's ability to do more for your residents
- *Operations*: Dive into solutions that speak to the challenges of your day-to-day work
- *Partnerships*: Learn how our partners focus on serving you and others in local government

Please visit <https://pheedloop.com/TownFair22/site/home/> for specifics: Schedule, Speakers, Sessions, Exhibitors and to Register.

Equalization Study & Sales Validation in VTPIE

Please **check your account in VTPIE and see if you have any to validate**; occasionally a PTTR is held up for processing and may show later after you believe you have completed all. Also, if you completed all but did not click the submit button, we will not have received them.

For those towns that have not begun the process or still have many sales to validate we implore you to do so as soon as possible!! Once you have completed your portion of this process, PVR still has a validation process we need to complete which is quite rigorous and requires time on our end. **If we do not receive your sales by September 1 this process will be difficult to complete and may jeopardize the equalization study.**

As you all know, the equalization is crucial to accurately measure your town's common level of appraisal and coefficient of dispersion. These numbers are also used to equalize your grand list for education funding and determine when a reappraisal is needed.

Please call your district advisor if you need help with the process or have questions. Also, please forward to your assessor or contractor if you are not the direct contact for this task.

VTPIE and Looking Ahead

Over the past couple of months...

We conducted the Sales Validation and GIS training IN PERSON. Thank you to those who participated. Those who missed the in-person training, a recorded webinar is available at [Training and Support | Department of Taxes \(vermont.gov\)](#)

Looking ahead...

We are currently in development of the **Current Use** Module. VTPIE will be used to validate and manage the enrolled Current Use parcels for your 2023 Grand List. VTax will continue to be used for the Land Use Change Tax when property is removed or no longer eligible for the program.

[Phase II](#) of the project also includes the importation of **exemptions** from the NEMRC Grand List application into VTPIE portal – listers will be managing exemptions in VTPIE beginning with the 2023 Grand List.

TIF (Tax Increment Finance Districts) will also be imported from the NEMRC application into VTPIE for the 2023 grand list year.

For this interim year, listers will continue processing transfers (April 1, 2022 thru March 31, 2023) in the NEMRC application. Beginning in 2023, for your April 1, 2023 and forward sales, transfers will switch from the NEMRC application to your CAMA software for processing.

We are asking...

If you have any ideas or suggestions on how we can improve the municipal view of current use module,
Or

If you are interested on being a “Tester” of the system before we roll out, please send them to nella.poquette@vermont.gov

What's on the Calendar for September?

At a glance, important dates include:

- **IAAO Courses & Workshops for [Vermont Property Assessor Certification](#)**
 - **IAAO 101 Fundamentals of Real Property Appraisal (VPA II Requirement)**
 - September 12th – 15th Instructor: Kara Endicott
 - **IAAO 171 IAAO Standards of Professional Practice & Ethics (VPA II Requirement)**
 - During the week of September 19th – 23rd Instructor: TBD

Please see the Education section for VALA registration information

- **September 28**

Deed Reading, Exemptions and Confidentiality

Learn the importance of reading deeds, how to understand the elements of a deed, and how it affects your work in the lister/assessor’s office. This training will also cover different types of exemptions and the statutes that are applicable for listing purposes. We will also delve into confidentiality and how it effects the grand list. Attorney Charles Merriman will be presenting this hybrid class being held at 133 State Street in Montpelier. The class will also be presented concurrently via Teams.

- **September 29**

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**

Educational Offerings for September

Please see the Education Section of this Newsletter for additional details

Monday	Tuesday	Wednesday	Thursday	Friday
			Sep-1	Sep-2
Sep-5	Sep-6	Sep-7 • KnowledgeWave The Excel XMATCH Function	Sep-8	Sep-9
Sep-12 • IAAO 101	Sep-13 • IAAO 101	Sep-14 • KnowledgeWave How to Manage Remote Teams • IAAO 101	Sep-15 • IAAO 101	Sep-16 VALA Annual Conference • KnowledgeWave Make the Most of Images in Microsoft Word
Sep-19 • IAAO 171	Sep-20 • KnowledgeWave Understand Change • IAAO 171	Sep-21 • IAAO 171	Sep-22 • KnowledgeWave Harmonize your SharePoint Sites with Microsoft Teams Cybersecurity Briefs: Staying Safe on social media • IAAO 171	Sep-23
Sep-26	Sep-27 • KnowledgeWave PowerPoint Features you may be Missing Out on	Sep-28 • PVR Deed Reading / Exemptions/Confidentiality	Sept-29 • KnowledgeWave Power BI: Planning for Time Intelligence & Data Relationships	Sept-30

News You Can Use

Helpful links

- **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
- **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 Tools & Education Tax Rates

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

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

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, 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.)

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

Homestead Filing Penalties

Towns are the governing body that have the option to charge or waive late file homestead penalties.

[32 VSA 5410](#) If a taxpayer files after April 15, a municipality may assess one of the following penalties:

- Up to a 3% penalty if the nonhomestead (formerly "nonresidential") rate is higher than the homestead education property rate,
- Up to 8% if the nonhomestead rate is lower than the homestead education property tax rate.

If the property owner fails to file their declaration by the October 15 filing deadline, their 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.

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. Current use continues to exchange files with the towns. 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 complete, you will be noticed that your Current Use file is 100% Certified.

[Assessing Current Use Property](#)

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

Current Use Application Deadlines

The deadline for submitting Current Use Application to either **add to an existing** enrollment or for a **new** enrollment for the 2023 tax year will be Thursday, September 1, 2022. Applications must be:

- hand delivered to the help desk window at 133 State St., Montpelier (doors open 7:45 to 4:30) or
- post-marked on or before 9/1/22 or
- submitted through eCuse prior by 11:59 pm on 9/1/22.

If only agricultural land and buildings are being enrolled, the maps and supporting material are also due on the same day. The application fee is now \$100 due to the July 2019 increase in recording fees charged by the municipalities.

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.

- **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

- **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
 - **Data Collection Session 3 of 4*** February 15, 2023 full day session - Montpelier
 - **Data Collection Session 4 of 4*** February 16, 2023 full day session - Montpelier
- Training is in-person only & 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

VALA will be offering the following Zoom IAAO workshops and courses in October:

- October 3 & 4 **IAAO 155 Depreciation Analysis Workshop**
Instructor: David Cornell
- 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

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. September's live webinars, along with registration links, can be found in the ***What's on the Calendar*** 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.

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

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	Marylee Woods marylee.woods@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.

For questions about access & functioning of the VTPIE program:

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