

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



## What's new?

### Vermont Statewide Parcel Program Updates

The Vermont Center for Geographic Information (VCGI) is excited to announce the upcoming release of an updated Parcel Viewer. This update will combine the functionality of the [current Parcel Viewer](#), the [Town Mapping Status App](#), and the [Land Survey Library](#). The new Viewer will also reference the recently published [Property Transfer layer](#). This point-based layer is updated weekly and reflects locations and associated public information collected by the Department of Taxes for all property transferred by deed in Vermont from January 2019 through present. More details about this layer can be found in the [property transfer data release](#) notice.

Within the new Parcel Viewer, users will be able to answer questions like:

- When was parcel geometry last updated for my town, and who made the updates?
- Who is the new owner of the parcel in my neighborhood that sold last month?
- Where are the new boundaries for a subdivided parcel according to the official survey?
- How many times has a parcel transferred ownership in the last five years?
- What are the average, minimum, and maximum listed real values for all parcels in my town?
- How closely does the acreage of my parcel in the Grand List match the acreage of my parcel's extent on the map (GIS/calculated acreage)?
- And more!

VCGI will provide a preview of the new Parcel Viewer at the New Lister training on April 2. Questions about the Parcel Program can be directed to Dylan Broderick ([dylan.broderick@vermont.gov](mailto:dylan.broderick@vermont.gov)) or Chaveli Miles ([chaveli.miles@vermont.gov](mailto:chaveli.miles@vermont.gov)).

### Lister file exchanges

<i>Duty</i>	<i>Where</i>	<b><i>Anticipated date of availability</i></b>
Homestead Declarations	VTPiE	Released – New declarations available every Monday
Current Use for town review	VTPiE	Mid-April
Sales validation	VTPiE	Released late March
Veterans list for exemption	VTPiE	Released – Check Listserv for initial file from VOVA

We will once again be using the VTPiE/NEMRC hybrid file exchange model for 2024. We strongly encourage you to follow these steps when processing your homestead and current use files:

1. **Upload your CAMA data to VTPIE** – you want to import **all** the changes, including ownership, from the working grand list in NEMRC
2. Process your Homesteads in VTPIE (1<sup>st</sup>) and then download in NEMRC using # 7 when complete
3. Re-upload your CAMA data to VTPIE to ensure your CU gl values are reflective of any homestead filings and/or business/rental use allocation changes
4. Review Current Use, re-allocate values as necessary when a homestead has been filed
5. Load CU back to NEMRC using the ‘download to billing’ command in VTPIE followed by importing the file into NEMRC (#9 & then step 1) and loading to Grand List (Step 3)

***Repeat this process each week or each time you are entering new data in CAMA or NEMRC***

More in-depth guidance on the upload/download process, including instructions for different CAMA systems, can be found [here](#).

Guidance and process instruction(s) can be found for the topics at their accompanying links:

**HS-122: How to Download & Report to the VT Department of Taxes**     [GB-1071](#)

**Current Use: How to Review & Manage CU Allocations in VTPIE**     [GB-1322](#)

**Sales Validation in VTPIE**     [VTPIE Support](#)

**LIVE New Lister training**

New & Seasoned Lister Training will be held on Wednesday and Thursday, April 24<sup>th</sup> and 25<sup>th</sup> at the Morrisville VFW, 28 VFW St, Morrisville VT 05661. Please click [here](#) to register.

***What’s on the Calendar?***

<b>April 1</b>	Grand List Effective Date (Valuation and Ownership)	Taxable real estate shall be set in the list to the last owner or possessor thereof on April 1 in each year in the town, village, school, and fire district where it is situated. . . <a href="#">32 VSA 3651</a>
<b>April 1</b>		Insurance values due from exempt property owners <a href="#">32 V.S.A. § 3802a</a>
<b>April 15</b>		Income Tax filing due date (Including HS-122)
<b>April 20</b>		Business personal property forms due to town <a href="#">32 VSA 3618</a>

**Grand List effective date April 1**

The Grand list effective date is April 1 [32 VSA 4041](#); this date applies to both value and ownership. Parcel changes occurring after April 1 due to permits, property transfers, etc. (for example built in mid-April or purchased on April 5) will apply for the following year’s grand list.

This does not mean all your grand list work needs to be done by the April 1<sup>st</sup> date. The date(s) your grand list should be completed by are June 4 and June 24 (depending on your town population) – these are the statutory deadline(s) for lodging your preliminary Grand List [32 VSA 4111](#). Towns may request an extension to these dates according to [32 VSA 4342](#).

### **Inspections/valuations as of April 1**

Listers are to determine the value of all property as of April 1 of each year. Ideally, inspections are an ongoing activity, with the time right around April 1 being used to inspect new construction, to check on mobile homes, and to inspect those properties you know have been recently improved, such as those with a new deck or addition. Any physical changes made to the property after April 1 are not to be reflected in this year's grand list but should be noted so follow-up can be conducted for next year.

### **Owner of Record as of April 1**

#### *Date of Transfer / Date of Recording*

Statute requires the grand list be set with the Owner of Record as of April 1. Identifying who the Owner of Record is as of April 1 with transfers occurring in late March can pose a dilemma. The Division of Property Valuation & Review recommends using the recording date, although **towns should determine which they will use and remain consistent with that method**. One disadvantage of using the recorded date is that a sale could have closed years ago and has only recently been recorded. Calling that the sale date would be misleading, and the market could have changed significantly between the closing and recording dates. [32 VSA 3651](#)

### **Insurance Replacement Cost of Tax-Exempt Property**

Owners of most, but not all, exempt properties are required to report the insurance replacement cost. Please review the list of property owners to whom the new law applies located on the reverse side of [Form CR-001](#). Owners of a property that qualifies for any of the listed exemptions must complete and return this form to the local municipality on or before April 1 of each year.

### **Business Personal Property forms due**

If your town or city taxes personal property, the [PVR-4004](#) form you sent earlier should be returned by the property owner on or before April 20. If any property owners have not responded, or if you have changed the estimate of value on any owners, notify them of your estimates of value, and of the grievance date using the "No or Unsatisfactory Inventory Form." (Form [PVR-4085 - 32 VSA 4084](#) and [§ 4085](#)).

Personal property (*your town may tax neither, still tax both or tax only one or a portion of either per town vote*) includes:

**Inventory (PP-I)** (stock-in-trade). Inventories of goods for sale, materials used in the manufacturing process, timber rights, etc.

**Machinery and equipment (PP-M&E)**. Office furniture and equipment, equipment in a retail establishment not classified as fixtures, propane tanks, hotel and motel furniture and equipment, fixtures which are severable or removable without material injury to the real property, etc.

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## **News You Can Use**

- [Legislature Link](#)
- [Lister Certificate](#)

- [Lister Certificate for a SUBDIVIDED parcel](#)
  - [Utility and High Value Commercial Property Report to Legislature](#)
  - [VTPIE Support](#)
  - [NEMRC Support](#)
  - [District Advisor & Current Use Specialist Assignment Map](#)
- Additional Helpful Links are located at the end of this newsletter

## Reminders for Reappraisal Towns

### Current Use

All towns (Including reappraisal towns) should review their files at this time for subdivisions/lot line changes, sales, name changes on the grand list - including deaths, life estates, etc, for enrolled parcels and report back to Current Use these changes – often the department does not have this information until it is provided by the town. Once the department is aware of these changes, they are required to write a letter to the property owners to request a new application, change of ownership application, etc. and the owner is afforded a minimum of 30 days to report back. This process may take much longer than 30 days due to mapping needs, forester review, Current Use review, etc.

Because of this timeline, it is crucial for Current Use to find out as early as possible about any of these changes. For reappraisal towns, this means that the values might not be correct yet, but at a minimum if you can complete the file for acreages, names, and updated SPANS, it will start the rest of the timeline moving sooner.

### Subsidized Housing Valuation

Subsidized Housing is to be revalued during a reappraisal by using PVR's spreadsheet (2024 will soon be available, search <https://tax.vermont.gov/search/node?keys=subsidized+housing>). These residential rental properties that are subject to a housing subsidy covenant or other legal restriction, imposed by a governmental, quasi-governmental, or public purpose entity, on rents that may be charged, fair market value must be determined by the income approach per [32 V.S.A. § 3481 \(1\)\(A\) – B\(iv\)](#) ([Lister Handbook page 49](#))

Instructions are located on the valuation tab in the worksheet as well as in our fact sheet at <https://tax.vermont.gov/sites/tax/files/documents/GB-1183.pdf>. You may contact [VHFA](#) with questions about a property's qualification status. Management contact information (for Income & Expense statement requests), as well as unit information can be found at <https://housingdata.org/>

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## Current Use

### 2024 per acre values

The Current Use Advisory Board met February 2, 2024, and determined the use values for the 2024 Tax year will be as listed below. These values will be posted as well on the Tax Department website and will be found at <https://tax.vermont.gov/property/current-use>.

- \$483/ acre                      Agricultural Land
- \$188/ acre                      Forest Land
- \$141/ acre                      Forest Land Greater than a Mile from a Class 1, 2 or 3 Road

## Withdrawals/ Discontinuances/ LUCT

Current Use withdrawals are **ongoing** and are processed in the myVTax application. You will be alerted via email when you have LUCT (Land Use Change Tax/Penalty - Form LV-314) value request. We also recommend listers make it a practice to log into their myVTax accounts monthly to check for new requests. You will be asked to determine the value as a stand-alone parcel for the land being removed as well as the most recent cu application recording information. Once Fair Market Values are submitted (if the withdrawal affects this year's allocation), PVR will modify the current use enrollment and the file will be made available to you for updates. **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\(b\)](#).**

***Being prompt helps move along in a timely manner any current use changes that will be processed for a property owner's parcel on the upcoming 2024 grand list year. Your attention to these requests will pay off in the fall!***

VTPIE process      [How to Review & Manage CU Allocations in VTPIE](#)

myVTax process      [myVTax Guide: LV-314 Return Navigation for Listers Land Use Change Lien Release](#)

Valuation      [How to Value Land Excluded or Withdrawn From CU Land Developed or Withdrawn from Current Use](#)

## eCuse

**Town Clerks**, please continue to monitor your eCuse accounts; many Current Use applications have recently been approved by PVR and are awaiting recording. After these applications are recorded and submitted, Current Use will be able to complete and certify these parcels. When recorded, an invoice is automatically generated for your recording fees, and payment will be noticed via your Vision account.

**Listers**, eCuse allows you to see pending applications as well as where these applications stand in the review/approval process – a very helpful resource for yourselves as well as when property owners ask how their application is progressing.

eCuse Guide for Town Clerks & Listers <https://tax.vermont.gov/sites/tax/files/documents/GB-1188.pdf>  
Login link <https://secure.vermont.gov/TAX/ecuse/home>

**Need sign-in assistance with eCuse?** Please reach out to (802) 828-5860

**Need sign-in assistance with myVTax?** Please reach out to Teri Gildersleeve (802) 855-3917 or your DA

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## Education

PVR continues to offer training at no charge to listers and assessors. A complete list of PVR, VALA (IAAO) and VLCT offerings can be found [here](#).

Please note that trainings required for Vermont Property Assessor Certification are notated with an asterisk\* - attendees **must** attend all sessions in order to receive a certificate for the class.

**Preliminary / Tentative schedule for this year's PVR trainings.**

*New Lister Training	April 2 - Tuesday	9:00 - 12:00	webinar	
	April 4 - Thursday	9:00 - 12:00	webinar	
Deed Reading, Exemptions & Legal Chats w/ Charles Merriman, Esq	April 23 - Tuesday	9:30 - 12:30	hybrid	West Rutland Town Hall
*New & Seasoned Lister	April 24 – Wednesday	9:00 – 4:00	In-person	Morrisville VFW
*New & Seasoned Lister	April 25 – Thursday	9:00 – 4:00	In-person	Morrisville VFW
*IAAO100 w/ David Cornell	May 16 - Thursday	8:00 – 4:00	webinar	
	May 17 - Friday	8:00 – 4:00	webinar	
*Vermont Statutes w/ James Knapp, Esq	July 16 - Tuesday	1:00 – 4:00	webinar	
	July 17 - Wednesday	1:00 – 4:00	webinar	
*Data Collection	August 12 - Monday	9:00 – 4:30	In-person	Montpelier
	August 13 - Tuesday	9:00 – 4:30	In-person	Montpelier
	August 19 - Monday	9:00 – 4:30	In-person	Montpelier
	August 20 - Tuesday	9:00 – 4:30	In-person	Montpelier

**VALA IAAO**

<b>*IAAO 101</b>	<i>VPA Level II requirement</i>		
Fundamentals of Real Property Appraisal	September 30 - October 4	In-person	West Rutland Town Hall Instructor: David Cornell
<b>*IAAO 155</b>	<i>VPA Level III requirement</i>		
Depreciation Analysis	November 6 & 7	In-person	West Rutland Town Hall Instructor: David Cornell
<b>*IAAO 300</b>	<i>VPA Level III requirement</i>		
Fundamentals of Mass Appraisal	September 16 – 19	Webinar	Instructor: Jason Frost
<b>*IAAO 311</b>	<i>VMPA requirement</i>		
Real Property Modeling Concepts	October 21 – 25	Webinar	Instructor: Jason Frost

Questions about VALA sponsored courses? Please reach out to [education.coordinator@valavt.org](mailto:education.coordinator@valavt.org)

**Grant Funding/Reimbursement for Travel and Assessment Training**

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 that the VALA registration fees for these

IAAO courses is not reimbursable through the PVR grant. Grant money is also available for **pre-approved** mileage & lodging expenses (distances apply) as well as certain independently taken, non-PVR sponsored, assessment related courses, including those taken online (pre-approval required as well). Complete Education Grant information and application is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information> If assistance is needed with this process, please contact (802) 828-6887 or via email [tax.listered@vermont.gov](mailto:tax.listered@vermont.gov) .

The *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>.

**Vermont Property Assessor Certification Program (VPA)**

Many municipalities and individuals have benefitted from the classes developed and presented by PVR in collaboration with the International Association of Assessing Officers (IAAO) and the Vermont Assessors and Listers Association (VALA). In addition to the IAAO and VALA classes, PVR offers New Lister Training, Advanced Lister Training, Data Collection, and Current Use among other offerings to provide listers the training needed in order to succeed in their positions. To that end, 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.

VPACP has created four levels of achievement (VPA I, VPA II, VPA III and VPMA). Each level has prerequisites and requirements, including levels of work experience and training.

This is a voluntary program designed to encourage and recognize professionalism and competency in being a municipal assessing official. Education is a high priority for the Division of Property Valuation and Review (PVR). Listers, assessors, and other municipal officials who take advantage of these educational opportunities will have a better understanding of their responsibilities and will better perform the duties of the office.

For more information on VPA certification and to apply, please click to see the [VPACP Handbook](#).

**On-Demand PVR 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>. Please keep in mind that these recordings are meant for reference only **\*\* actual event attendance is required for VPA certification.**

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***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 UPDATED

<b>Addison - Derby</b>	<b>Carrie Potter</b>	<a href="mailto:carrie.potter@vermont.gov">carrie.potter@vermont.gov</a>	(802) <b>828-6633</b>
<b>Dorset - Middlebury</b>	<b>Katie Emerson</b>	<a href="mailto:katelin.emerson@vermont.gov">katelin.emerson@vermont.gov</a>	(802) <b>828-6637</b>
<b>Middlesex - Shoreham</b>	<b>Ken Brown</b>	<a href="mailto:kenneth.brown@vermont.gov">kenneth.brown@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>
<b>Current Use Supervisor</b>	<b>Elizabeth Hunt</b>	<a href="mailto:elizabeth.hunt@vermont.gov">elizabeth.hunt@vermont.gov</a>	(802) <b>828-5860 x2</b>
<b>Current Use support</b>	<b>Kiree LaPointe</b>	<a href="mailto:Kiree.lapointe@vermont.gov">Kiree.lapointe@vermont.gov</a>	(802) <b>828-6635</b>

### Help Desks

**PVR (802) 828-5860**

- |   |                |  |
|---|----------------|--|
| ✓ Tax forms                                     | <b>press 1</b> | <b>available Monday thru Friday</b>    |
| ✓ Municipal official support                    | <b>press 2</b> | <b>available Monday thru Friday</b>    |
| ✓ Current Use & all other PVR related questions | <b>press 3</b> | <b>available Mon, Tues, Thurs, Fri</b> |

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, option 2 and ask to speak to the on-call district advisor.

**VTPIE Catalis (Axiomatic) Support 1-888-508-8179 select option 1, then option 3**  
<https://support.axiomnh.com/support/home>      [support@axiomnh.com](mailto:support@axiomnh.com)

### Online Resources

The following resources and many more aids & forms are available on our website. Please follow these breadcrumbs to see what is available for Municipal Officials:

- [VT Dept of Taxes](#) > [Municipal Officials](#) > [Forms & Publications](#)
- [Property Assessment](#)
- [Listers and Assessors](#)
- [Training & Certification](#)
- [Municipalities](#)
- [VTPIE Project](#)

#### Municipal Basics

<a href="#">Municipal Resources (SoS)</a>	<a href="#">Municipal Laws &amp; Regulations</a>	<a href="#">Forms &amp; publications</a>
<a href="#">Municipal Resources (PVR)</a>	<a href="#">Open Meeting Law – VLCT</a>	<a href="#">Interactive DA map</a>
<a href="#">Public Records - VLCT</a>	<a href="#">Tax Bill tools</a>	<a href="#">myVTax Username &amp; PW Reset</a>
<a href="#">Public Records - Sec of State</a>	<a href="#">Prop Tax Credit Confidentiality</a>	

#### Lister Aids & Forms

<a href="#">Listers and Assessors</a>	<a href="#">Interactive DA map</a>	<a href="#">E&amp;O - Value Change</a>
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<a href="#">Lister Responsibilities checklist</a>	<a href="#">Lister/ Assessor handbook</a>	<a href="#">E&amp;O- Homestead Status Change</a>
<a href="#">VT Property Assessor Cert</a>	<a href="#">Lister Calendar (2023)</a>	Lister Certificate – <a href="#">HSD-315</a>
<a href="#">State Sponsored Training</a>	<a href="#">Reappraisals</a>	Lister Cert (subdivision) - <a href="#">HSD-316</a>
<a href="#">PVR Courses &amp; Registration</a>	<a href="#">Approved Appraisers</a>	<a href="#">Homestead Declarations</a>
<a href="#">Lister Education Grant</a>	<a href="#">RA-308</a>	<a href="#">Record Retention</a>
<a href="#">Lister and/or Assessor Options</a>	<a href="#">RA-308P</a>	<a href="#">About Abatement</a>

### Property Assessment - Grand Lists

<a href="#">Assessment Toolbox</a>	<a href="#">Solar plants - valuing w/ PV Value</a>	<a href="#">Conservation Easements</a>
<a href="#">eCuse</a>	<a href="#">Assessing CU Property</a>	<a href="#">CU Withdrawal - FMV</a>
<a href="#">Property Ownership &amp; Deeds</a>	<a href="#">Cell Decision Tree</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 CR-001 for Exempt Properties</a>	<a href="#">32 VSA 3832 – Restricted Exemptions</a>
<a href="#">Veterans Exemption</a>	<a href="#">Subsidized Housing for 2023</a>	<a href="#">Covenant Restricted (NEMRC)</a>

### Appeals

<a href="#">Grievance Letter Template</a>	<a href="#">Sec of State Tax Appeal Handbook</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 Mappers: How to submit municipal parcel data updates</a>

### Town Clerk Resources

<a href="#">Paper PTTRS</a>	<a href="#">Transfer of Mobile Homes</a>	<a href="#">Municipal Officials Resources</a>
<a href="#">myVTax – Recording PTTRS</a>	<a href="#">MH Uniform Bill of Sale</a>	<a href="#">BCA Decision Template</a>
<a href="#">myVTax – Recording LUCT Lien Release</a>	<a href="#">MH Quit Claim Deed</a>	<a href="#">Official Notice Decision of Board of Civil Authority</a>