

NEWSLETTER

From Your District Advisor
Property Valuation & Review



Season's Greetings

Welcomes!

District Advisor Jen Myers and her family welcomed baby girl Sadie Lee (6 pounds 13 ounces, 20") to the world in mid-November. Mother and baby are doing well – healthy & happy! During this important family time, past DA Nancy Merrill has rejoined us and will be covering Jen's towns on a part-time basis (Mondays, Tuesdays & Thursdays). Nancy may be reached at nancy.merrill@vermont.gov or by phone at (802) 585-5361.

Kenneth Brown joins us as our new Current Use specialist. Ken most recently was with the VAST organization, where he managed the multitude of contracts to create the Lamoille Valley Rail Trail. He has also been with the Department of Forests, Parks and Recreation working on trails, state park management, and forestry. Ken holds his master's degree in forestry and his undergraduate in geosciences. Ken joined PVR in late September and is taking over towns Middlesex to Shoreham. Ken can be reached at (802) 828-6636 or via email kenneth.brown@vermont.gov.

Request for Adjustment to Grand List Value due to appeal or court action DUE January 16, 2024

A municipality may request a one-time adjustment of the education grand list value that was reduced due to a judgment or a settlement. This reduction in value must **have no further appeal available**. The last date for submission is **January 16, 2024**, for property valuation appeal settlements or judgments that were finalized during the prior year (2023). **Municipalities must use PVR's online form to file a request and provide supporting documentation before the deadline.** This application form, along with instructions and eligibility criteria, can be found at <http://tax.vermont.gov/municipal-officials/request-list-value-adjustment>. Please reach out to Cy Bailey, (802) 233-3841, with questions.

Note: Please ensure you have uploaded to VTPIE your Final Grand List (Final as billed values (January Submission)) as well as the 2023 Final Grand List/411 submission via NEMRC (in January) which contains the grand list value that was reduced due to a 2023 judgment or settlement.

[32 VSA 5412](#)

[Best Practices Guide](#)

PVR is Hiring: Commercial Appraisal and Litigation Assistance Program Manager

PVR is hiring a [Program Manager](#) to manage the state-wide Commercial Appraisal and Litigation Assistance Program. This program, created by Act 163 of 2022, will support Vermont municipalities in appraising high-value commercial properties to establish fair and defensible values, partnering with contracted appraisal firms, a staff attorney, and Department leadership. Please help us in spreading the

word about this exciting opportunity to truly level the playing field for Vermonters and to assist municipalities across the State. Questions, contact Jill Remick at jill.remick@vermont.gov.

Education Tax Rate FY2025

Commissioner of Taxes Craig Bolio has released the [December 1](#) education tax rate letter which forecasts the education tax yields for resident homeowners and the non-homestead tax rate for the upcoming fiscal year (FY) 2025. Using specific calculations required in State law, the Agency of Education, Department of Taxes, Department of Finance and Management, and Joint Fiscal Office collaborate to project the yields and rates based on these statutory assumptions.

To read Commissioner Bolio's official press release, please visit <https://tax.vermont.gov/press-release/FY2025-Education-Yield-Letter>

Education

KnowledgeWave 2023 offerings will conclude this month. November's *Communications & Teamwork* offering has been rescheduled and *Basic Formulas & Functions That Make You a Stronger Excel User* is also being offered. Please see the **Education** section of this newsletter for dates and registration links for these KnowledgeWave offerings.

What's on the Calendar?

- **December 12** **Last date Homestead Declaration filings are made available**
- **December 31** **Errors & Omissions (last day for)**
- **December 31** **PVR certifies Equalization Study Results to Towns [32 VSA 5406](#), [5407](#), [5408](#)**
(Please pay attention to [Appeal deadline](#))

- **January 1** **2024 Reappraisal Towns deadline for RA-308**
- **January 16** **Submission of final Grand List via VTPIE & NEMRC due**
- **January 16** **List Value Adjustment Request Deadline**

News You Can Use

- [Best Practices Guide](#)
 - [About Abatement Guide](#)
 - [VTPIE Support](#)
 - [NEMRC Support](#)
 - [District Adviser & Current Use Specialist Assignment Map](#)
- Additional Helpful Links are located at the end of this newsletter

Errors & Omissions

If you discover an error or omission in the listing of property after it became the grand list (the book has been turned over to the town clerk), 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. PVR provides a courtesy form which the Town Clerk is to certify after signature and then attach to the permanent As-Billed Grand List (vault copy).

In the case of current use allocation changes, as well as those associated with late homestead filer's business and rental use, we recommend these also be amended in the official vault As Billed Grand List

as well as the selectboard being notified. Although the selectboard does not have the jurisdiction to deny these current use and homestead changes, they should acknowledge their awareness of these changes in the grand list after it has been turned over by the Listers to the Town Clerk in July.

PVR also provides a courtesy form for the listing of late homestead filers; again, those received after the listers have lodged the grand list with the Town Clerk after grievance. Select board approval is not necessary for late filers, but a Town Clerk attested list is to be attached to the permanent AS-Billed Grand List (vault copy) as well.

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, on or 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; 2019, No. 175 (Adj. Sess.), § 1, eff. Oct. 8, 2020.)

E & O Certificate <https://tax.vermont.gov/sites/tax/files/documents/PVR-4261-E.pdf>
(Selectboard approval needed)

E & O Homestead Certificate <https://tax.vermont.gov/sites/tax/files/documents/PVR-4261-2021.pdf>
(Selectboard approval not needed)

Equalization Study Results

The 2023 Equalization Study has been impacted by challenges related to the VTPIE software transition. In order to ensure the accuracy and completeness of the study, we do not expect to release the study results prior to January 1. The full three-year Certified Sales Report, as well as the Certified Final Computation sheet, will be available in early January at the Vermont Department of Taxes website <https://tax.vermont.gov/municipal-officials>

Results of the annual Equalization Study are used for

- Determining education property tax rates for the upcoming year
- Determining whether a municipality must undergo a reappraisal
- Determining taxes municipalities pay to the county

Guidance for Lister Equalization Study review will be available in the January 2024 *District Advisor Newsletter*.

Reappraisal Towns Reminder

If your town is completing a reappraisal for the **2024 Grand List**, PVR needs to be officially informed by January 1, 2024. This is crucial as adjustments need to be made in a reappraisal year for Current Use, Utilities, tax rate calculations, and equalization. Official notification requires submission of PVR form [RA-308 Detailed Reappraisal Compliance Plan](#). If you have any questions or want to confirm submission, please reach out directly to your District Advisor or Cam Bean at camden.bean@vermont.gov or (802) 828-6855. More information about the reappraisal process can be found on our website at <https://tax.vermont.gov/municipal-officials/listers-and-assessors/reappraisals>

Electronic Submission of Final 411

Final electronic 411 submissions are **due to PVR by Tuesday, January 16, 2024**. This final town submission is used for the reconciliation (true-up) completed by the Agency of Education. As with your August submission, please make sure these are submitted on the same day.

NEMRC will be offering a webinar December 13th **NEMRC Steps for final submission of your Grand List/411 data** on the process. Registration is available at <https://www.nemrc.com/support/webinars/>

VTPIE Updates / Process / Procedures

Submission of Final Grand List – Upload to VTPIE link / labeling selection

- **NEMRC CAMA VTPIE EXPORT (detailed, step by step instructions for file transfer from NEMRC)**
<https://support.axiomnh.com/support/solutions/articles/25000029307-nemrc-cama-vtpie-export>
- **General VTPIE CAMA Upload Instructions (importing file into VTPIE, including labeling instructions)**
<https://support.axiomnh.com/support/solutions/articles/25000029336-general-vtpie-cama-upload-instructions>
- **NEMRC VTPIE CAMA Upload Webinar**
<https://nemrc.com/support/webinars/>

How to Review and Manage Current Use Allocations in VTPIE

<https://tax.vermont.gov/sites/tax/files/documents/GB-1322.pdf>

Downloading Current Use to Billing

<https://support.axiomnh.com/support/solutions/articles/25000029640-downloading-current-use-to-billing>

Current Use

Current, Current Use Staffing

Addison -> Derby	CU staff	828-5860 #2	tax.currentuse@vermont.gov
Dorset -> Middlebury	Katie Emerson	828-6637	Katelin.Emerson@vermont.gov
Middlesex -> Shoreham	Ken Brown	828-6636	Kenneth.Brown@vermont.gov
Shrewsbury -> Worcester	Nick Zimny-Shea	828-6608	Nicholas.Zimny-Shea@vermont.gov
PVR phone line		828-5860	

All Parcels Enrolled

Please continue monitoring your current use in VTPIE for your 2023 As Billed grand list **until all parcels are enrolled/complete and downloaded into NEMRC for tax billing (step 1 and step 3)**. It is important you work in each system, first in VTPIE to update allocation values, send notice to any parcels with value or allocation changes, and then issue a revised tax bill via NEMRC if needed. If there are any changes after a parcel is enrolled/complete, it will require PVR's Current Use to re-review.

Some helpful tips for completing your remaining files:

- ✓ Complete all homestead declarations prior to editing your current use files. If the homestead file reflects changes in business/ rental use, process in your CAMA and then import a new upload to VTPIE from NEMRC in order to true-up allocations.
- ✓ If the property owner has not yet filed a homestead, **they are Nonhomestead at this time**.

- ✓ If you are having issues getting a file match to verify, please **contact your district advisor**. VTPIE allows district advisors to view your screen and we can often help you resolve the issue quite quickly working from that, or by scheduling a Teams meeting.
 - Reminder: all enrolled **Farm Buildings are Nonhomestead by definition**. You will need to make sure they are coded correctly on your cost sheet before you begin allocation.
- ✓ Excluded land valuation is dictated by statute: Title [32 V.S.A. § 3756](#) Definition (Appraisal Value) (d) *The assessing officials shall appraise qualifying agricultural and managed forestland and farm buildings at use value appraisal as defined in subdivision [§ 3752\(12\)](#) of this title. If the land to be appraised is a portion of a parcel, any portion not receiving a use value appraisal shall be valued at **its fair market value as a stand-alone parcel**, and, for the purposes of the payment under [§ 3760](#) of this chapter, the entire parcel shall be valued at its fair market value as other similar parcels in the municipality.*
 - If this is a new parcel or the excluded land has changed, you will need to look at the current use map to determine the location of the excluded land in order to value it appropriately.
 - Total land value (from cost sheet) minus excluded land (from cu calculation sheet) equals the enrolled land value. We recommend you go through the math; it will help you to complete the VTPIE data entry, understand the process and explain it to taxpayers.

Enrolling Leased Land or Farm Buildings in Current Use

A fact sheet explaining the requirements of when a lease can be used to enroll farm buildings or fewer than 25 acres of agricultural land is available at <https://tax.vermont.gov/sites/tax/files/documents/FS-1220.pdf>. This fact sheet covers such topics as the definition of a “valid lease” and what it must include, the definition of a “farmer,” and what is needed from the lessee.

Land Use Change Tax

Please continue monitoring your myVTax account (<https://myvtax.vermont.gov>) for *LUC Values Requests* (Form LV-314) that need to be entered. **Once Fair Market Values are submitted (if the withdrawal affects this year’s allocation), PVR will modify the current use enrollment and the current use file will be sent to you for updates.** _

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 take a moment to log into 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 Carrie Potter at (802) 828-6635.

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

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](#).

KnowledgeWave

Rescheduled from November: **Communications and Teamwork**

The goal of this session is to provide actionable insights that will elevate and enhance our communication skills. You will become known as a good listener, a great communicator, and a powerful member team builder.

December 12 Tuesday [Communications & Teamwork](#) 10:00 – 11:00 Webinar

Did you know that KnowledgeWave classes are sponsored by PVR and offered to municipal officials free of charge?

Upcoming course offered directly through IAAO

✓ December [Course 851: RES Case Study Review Workshop](#)

IAAO direct courses are eligible for [PVR Grant Funding](#)

[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.**

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 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.

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>.

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 – Family leave Nancy Merrill (sitting in) nancy.merrill@vermont.gov	(802) 585-5361
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 UPDATED

Addison - Derby	CU specialists	tax.currentuse@vermont.gov	(802) 828-5860 x2
Dorset - Middlebury	Katie Emerson	katelin.emerson@vermont.gov	(802) 828-6637
Middlesex - Shoreham	Ken Brown	kenneth.brown@vermont.gov	(802) 828-6636
Shrewsbury - Worcester	Nick Zimny-Shea	nicholas.zimny-shea@vermont.gov	(802) 828-6608
Current Use Supervisor	Elizabeth Hunt	elizabeth.hunt@vermont.gov	(802) 828-5860 x2

Help Desks

PVR (802) 828-5860

✓ Tax forms

press 1

available Monday thru Friday

- ✓ **Municipal official support** **press 2** **available Monday thru Friday**
- ✓ **Current Use & all other PVR related questions** **press 3** **available Mon, Tues, Thurs, Fri**

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 1
<https://support.axiomnh.com/support/home> 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

Municipal Resources (SoS)	Municipal Laws & Regulations	Forms & publications
Municipal Resources (PVR)	Open Meeting Law – VLCT	Interactive DA map
Public Records - VLCT FAQ	Tax Bill tools	myVTax Username & PW Reset
Public Records - Sec of State	Prop Tax Credit Confidentiality	

Lister Aides & Forms

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

Property Assessment - Grand Lists

Assessment Toolbox	Solar plants - valuing w/ PV Value	Conservation Easements
eCuse	Assessing CU Property	CU Withdrawal - FMV
Property Ownership & Deeds	Cell Decision Tree	

Exemptions

Exemptions	Public, Pious & Charitable PVR-317	32 VSA 3802 – Statutory Exemptions
Valuation of Tax-Exempt Properties	Insurance Value Reporting form CR-001 for Exempt Properties	32 VSA 3832 – Restricted Exemptions
Veterans Exemption	Subsidized Housing	Covenant Restricted

Appeals

Grievance Letter Template	Sec of State Tax Appeal Handbook	VLCT Property Tax Appeals
Appeals to Director Guide	Guide to Best Practices	List Value Adjustment Request

VCGI Mapping

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

Town Clerk Resources

Paper PTTRS	Transfer of Mobile Homes	Municipal Officials Resources
myVTax – Recording PTTRS	MH Uniform Bill of Sale	BCA Decision Template
myVTax – Recording LUCT Lien Release	MH Quit Claim Deed	Official Notice Decision of Board of Civil Authority