

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's new?

Tax Filing Season 2024

The 2024 filing season opened on January 29 for both the federal and state returns. The filing due date this year is **April 15** for Vermont personal and corporate income tax returns, as well as timely annual Homestead Declarations, Property Tax Credit Claims, and Renter Rebate Claims.

Updates for this year can be found at <https://tax.vermont.gov/filing-season-updates>. Tax forms are available and can be found at <https://tax.vermont.gov/tax-forms-and-publications/individuals>. Please **do not** substitute prior year tax forms for this year's filing.

Homestead guidance and related topic links can be found at <https://tax.vermont.gov/property-owners/real-estate-transaction-taxes/for-tax-professionals>.

Lister file exchanges

<i>Duty</i>	<i>Where</i>	<i>Anticipated date of availability</i>
Homestead Declarations	VTPIE	Mid-February
Current Use for town review	VTPIE	Mid-March
Sales validation	VTPIE	By April 1
Veterans list for exemption	VTPIE	Released – Check Listserv for initial file from VOVA

We anticipate a webinar training (recorded) to be offered a week prior to release. Announcements and registration information will be made available on LISTSERV/Comp60 closer to the respective dates.

District Advisor updates

Jen Myers is transitioning back from her maternity leave on a part-time basis. She'll be available on Mondays, Wednesdays, and Fridays this month of February and will be back full-time beginning March 4. Nancy Merrill will continue working part-time (available on Mondays, Tuesdays & Thursdays) to help until Jen's leave is complete.

Jen Myers	jennifer.myers@vermont.gov	802 522-0199
Nancy Merrill	nancy.merrill@vermont.gov	802 585-5361

What's on the Calendar?

- February 6 Certification of No Appeals
- February 13 Appeals of Equalization Study due to Director

Closing your 2023 Grand list - Certification of No Appeals – February 6, 2024

Statute provides the first Tuesday of February as the date the listers and select board certify the previous year's grand list as the valid, legal grand list for the town or city. If you have older grand lists in your vault that were never closed with this form, you can also close them now. You do not have to have been a lister or selectboard member at the time, as all you are attesting is that there are no outstanding appeals affecting that year's grand list. PVR provides a courtesy form, [PVR-4155](#), for your convenience.

[32 VSA 4155](#) Certificate and attestation

When no statutory appeal as provided by law from the appraisal of the listers and no suit to recover taxes paid under protest is pending on the first Tuesday of February following such lodgment, the select board and listers of a town or the mayor and assessors of a city shall endorse a certificate to that effect upon the grand list and the same shall be attested by the town or city clerk with the date of such attestation.

[32 VSA 4156](#) After appeal and suit determined

When such appeal or suit is then pending, such certificate shall be made as soon as such appeal or suit has been finally determined.

[32 VSA 4157](#) Effect of such certification

From the date of endorsing such certificate upon the grand list as aforesaid to the effect that no such appeal or suit is pending, when offered in evidence in any court in this state, such list shall be received as legal grand list of such town or city and its validity shall not be put in issue by any party to any action in any hearing or trial in any court.

Equalization Study Appeals to the Director

Towns are allowed to petition for a redetermination, or appeal, the results under [32 VSA 5408](#). Such petitions must be received within 35 days of the notice being sent and be signed by the legislative body (Selectboard/Alderman (Chair) in most towns); the postmark initiates the 35-day appeal window (appeal window goes to February 13, 2024). Detailed information on this appeal process, and additional information on the methodology, is available in the [Introduction to Vermont's Equalization Study](#) as well as the [Introduction to Vermont's Equalization Study and Certified Sales](#) document.

News You Can Use

- [Legislature Link](#)
- [Lister Certificate](#)
- [Lister Certificate for a SUBDIVIDED parcel](#)
- [Progress Report Regarding Statewide Reappraisals and Property Data, Pursuant to Act 68 of 2023](#)
- [Property Valuation and Review Annual Reports](#)
- [VTPIE Support](#)
- [NEMRC Support](#)
- [District Adviser & Current Use Specialist Assignment Map](#)

Additional Helpful Links are located at the end of this newsletter

Exemptions

Exemptions are legal **reductions** applied to property valuations that reduce or eliminate the grand list taxable value (therefore the amount of taxes due) to qualifying parcels. Both the listed value and the exemption amount must be included in the grand list along with the statutory authority for the exemption, [32 VSA 4152 \(4\), \(6\)](#), and the method of appraisal used (insurance or assessment). The exemptions must also be coded so as to provide a report of the exemptions that becomes part of the abstract of the grand list (411) and is also reported to the Division of Property Valuation and Review (PVR).

It is important to remember that parcels are not exempt solely because of ownership, usage is also a consideration. An exempt parcel may be taxable in part if a portion of the improvements are used or rented for profit. For example, a church rents out its parsonage. In this situation the parsonage, as well as associated improvements would be listed on the grand list as taxable, nonhomestead property. Having the entity fill out the [PVR-317](#) will help listers review the exempt request and make an educated decision.

Three types of exemptions that may be applied to parcels in your grand list are Statutory, Voted and Special. Each of these are defined by statutory parameters and in the case of voted exemptions, are decided by the town's residents and may be granted or rescinded by the town's electorate in the March elections.

Statutory Exemptions

Properties that are exempt by statute (churches, town owned property, etc.) The majority of this type of exemption can be found in [32 VSA 3802](#) and [32 VSA 3832](#). These two statutes, along with case law, provide the basis for most of the parcels that are statutorily exempt on the grand list.

Charitable, Religious, or Public Organizations [32 VSA 3802\(4\)](#)

Listers make the initial determination of which parcels are eligible for this exemption, and their decisions may ultimately be appealed to the Supreme Court. The Secretary of State's Office reports that most listers take a hard line on marginal properties, which they feel is appropriate. The court has held, "Any exemption from property taxation provided by statute is to be strictly construed in favor of the taxing authority as against those who seek its benefits. Any doubts that may arise as to the application of a particular tax statute should be interpreted against the exemption." *Stowe Preparatory School, Inc. v. Town of Stowe*, 124 Vt. 393 (1964).

Listers are responsible for the initial determination if a parcel is eligible to be exempt. District Advisors provide guidance; however, *we strongly recommend listers consult with their town's attorney or retain counsel for assistance with their decision*. We recommend listers retain the documentation materials related to the decision for granting or denying the Public, Pious & Charitable request as well as provide copies to their District Advisor if the exemption is granted. Exemption requests follow the same statutory timeline as the lodging of the Grand list and appeals.

Appeals from decisions of the Board of Listers regarding exemptions

The Vermont Supreme Court recently held that (1) the Board of Civil Authority (BCA) has authority to rule on questions of tax-exempt status, and (2) the taxpayer must exhaust its administrative remedies by grieving to the listers and BCA prior to bringing a motion for declaratory judgment in superior court. *Vermont College of Fine Arts v. City of Montpelier*.

Voted Exemptions (a/k/a Local Agreements)

These are parcels exempt by municipal vote (grange halls, properties owned by fraternal organizations, farm buildings that have been voted exempt, stabilization agreements etc.). These are typically exempted for ten years with the first townwide vote and for five-year periods with subsequent articles/votes. Fire/ Ambulance/Rescue are considered 'grandfathered' and the education taxes foregone are born by the taxpayers statewide; this is not the case with other voted exemptions where the town's taxpayers typically, dependent on the article's wording, bear the education taxes for the exempted property locally. More information on Local Agreements may be found on pages 56-58 of the [Listers Handbook. 32 VSA 3840](#)

Special Exemptions

These are parcels that may be exempt or partially exempt from education taxes but not from municipal taxes. More details on Special exemptions may be found on pages 58/59 of the [Listers Handbook](#)
Examples include:

- Ski lifts/ Snowmaking equipment
- Qualified housing (up to 10%) if VHFA approved housing
- Solar installations with plant capacity above 50kW (these plants may be voted exempt from municipal taxes by towns).

Business Personal Property

Business personal property (BPP) was historically taxed on the municipal grand list. Many towns voted BPP (machinery & equipment as well as inventory) exempt with Act 60. Note that cable television lines (including wires, poles, insulators, anchors and guy wires), the head ends, and house drops are included in the education grand list in the PP-Cable TV category, however, if business PP machinery and equipment was previously voted exempt, this should not be included in your municipal grand list.

Veterans

The disabled veteran exemption is a hybrid exemption: the first \$10,000 is exempt per [32 VSA 3802 \(11\)\(A\)\(i\)](#). Towns have the option to expand this exemption up to an additional \$30,000, bringing the total amount that can be applied of up to \$40,000. Since this additional amount is locally voted, the towns people, as a whole, are responsible for the education taxes on this voted exempt amount.

Listers do not determine veteran exemption eligibility, rather they are provided a list of eligible veterans (and their survivors) from the Vermont Office of Veterans Affairs in late winter/spring of each year. It is important that the listers work with VOVA to update any changes that may have occurred over the course of the year (for example the eligible veteran is deceased or has sold their property). More information can be found at [SOV / Office of Veterans Affairs](#).

Now is a great time to review ALL of your exempt properties and make sure they are correct. You should have documentation on all exempt parcels in your town. Some of the documentation will be as simple as the statute reference and some will consist of much more information as to why and how the property fits statute.

The [Listers Handbook](#) (pages 51-59) provides a wealth of guidance on the nature and application of exemptions. The Vermont Association of Listers and Assessors VALA) also maintain an online library of relevant case law at <https://valavt.org/case-library/>.

Did you know?

Almost all lister records are public records and the public can ask for copies of any document you have in your records or documents that they know you can produce. For example – if you provide property record cards as your document in the public file a member of the public can ask for copies as well as copies of the cost sheet if they know you could produce that.

The only documents that are not considered public documents are income and expense documents, inventories, and confidential rent information. These should be maintained in a separate file, not accessible to the public for viewing.

The question that occasionally arises is: if I have a working cost sheet or lister card that has not been announced to the public or the property owner yet, am I required to provide that document? For example, John Smith put an addition on his house and have a new value, but it has not become official yet through grand list or grievance, do I have to share that document if requested. The answer we have been advising is yes, but you can and should protect the fact that this is a working document by writing or placing a stamp on the document that reads “unofficial document” or “these values are current unofficial”.

Thanks!

Christie

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 with this ask 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.

<i>VTPIE process</i>	How to Review & Manage CU Allocations in VTPIE
<i>myVTax process</i>	myVTax Guide: LV-314 Return Navigation for Listers Land Use Change Lien Release
<i>Valuation</i>	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 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

Stay tuned!

We are finalizing the schedule for this year's PVR trainings.

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

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 - Mon/Wed/Fri Jennifer.myers@vermont.gov Nancy Merrill - Mon/Tues/Thurs nancy.merrill@vermont.gov	(802) 522-0199 (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	Carrie Potter carrie.potter@vermont.gov	(802) 828-6633
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 3
<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	Tax Bill tools	myVTax Username & PW Reset
Public Records - Sec of State	Prop Tax Credit Confidentiality	

Lister Aids & 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	RA-308P	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 for 2023	Covenant Restricted (NEMRC)

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