

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for February?

- **Welcome to our new Current Use Specialist**
Katie Emerson comes to us from the Natural Resources Board where she served as a Legal Technician, working with town offices, managing Act 250 violations, and more. Previously, she held a position with Forest, Parks, and Recreation, inventorying forest management plans for Current Use. Katie will be the assigned CU Specialist for the **Dorset through Middlebury** towns. You may reach her at (802) 828-6637 or via email at katelin.emerson@vermont.gov.
- **Updated Help Desk Directory for 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 Monday, Tuesday, Thursday, Friday

VTPIE Updates

- **2023 Sales Now Available!**
The 2023 Sales are now available for review in VTPIE! Local assessors and listers can start validating sales for the 2023 Equalization Study. Listed below are several helpful reminders:
 - New Lister or Assessor? New users can request an account at <https://request.vtpie.org/>
Once your account request has been processed, you will receive an e-mail from support@axiomnh.com
 - ✓ Make sure to check your SPAM folder
 - ✓ If your town or municipality has one email account, please note that only one user can be logged into the system at once. We recommend that you create a new email account for each official/staff.
 - ✓ Even though it is not required, we highly recommended that you attend the VTPIE Sales Validation training whether live or recorded prior to requesting access.
 - Activate your account
 - ✓ Need Help? Click [here](#) for a step-by-step process on activating your account <https://support.axiomnh.com/support/solutions/articles/25000026875-creating-your-account>
 - ✓ Once you activate your account you are all set!
 - ✓ Don't forget to bookmark the VTPIE link (<https://vtpie.org/>) for easier access.
 - How to Validate Sales in VTPIE?

- ✓ Written instructions are available [here](https://support.axiomnh.com/support/solutions/articles/25000026884-local-sales-validation)
<https://support.axiomnh.com/support/solutions/articles/25000026884-local-sales-validation>
- ✓ To watch the recorded video of previous training, click [here](https://www.youtube.com/watch?v=S9YF0854Izg)
<https://www.youtube.com/watch?v=S9YF0854Izg>

COMING UP:

- **Homestead**

Homesteads will be available for review and download in VTPIE in February. You will have the ability to add comments to homestead records as you have for sales. **Watch out for an email through Listserv once Homesteads are available in VTPIE.**

- **Town Clerks & Treasurers**

As we get closer to the Go Live date of the Billing Module, we will send an email through Listserv once the VTPIE Request Access link for Billing is available. Please make sure that your information is entered in VTPIE. If you need help on how to update your contact information in VTPIE, click [here](#).

- **Helpful Axiomatic Links:**

- ✓ **Help Topics**
<https://support.axiomnh.com/support/solutions/25000019717>
- ✓ **Forgot Password?**
<https://support.axiomnh.com/support/solutions/articles/25000026877-forgot-password>
- ✓ **Recorded webinars**
[Vermont Pie Sales Validation Webinar \(YouTube\)](#)
[Vermont PIE GIS Portal Training \(YouTube\)](#)
- ✓ **Direct Support**
(603) 413-4978 EXT 0
support@axiomnh.com
- ✓ **VTPIE Project Implementation**
<https://tax.vermont.gov/municipal-officials/vtpie>

- **2022 Equalization Study Sales Download to Excel**

Did you know that at any time you may download an excel version all sales considered for your municipalities Equalization study? This report includes all sales that were included AND excluded from the study. You will see columns for values reported on the Property Transfer Tax Return (PTTR), as well as the final values used by the state (including special circumstances code) in preparation of your study.

Instructions may be found at

<https://support.axiomnh.com/support/solutions/articles/25000028691>

2022 Equalization Study Results <https://tax.vermont.gov/municipal-officials>

- **Recently published PVR/ Tax Department Reports**

→ [PVR Annual Report](#)

As outlined in [32 VSA 3412](#), on an annual basis, the Director of the Property Valuation and Review shall deliver to the Speaker of the House of Representatives and to the President Pro Tempore of the Senate copies of an annual report including in that report all rules issued in the preceding year. The report includes the rate per dollar of all taxes in each and every town, the value of all

exempt property as well as an analysis of the appraisal practices and methods used throughout the state. Prior years reports may be found at <https://tax.vermont.gov/pvr-annual-report>

- 2023 Time-share PVR Recommendations per [Act 163, Section 7](#)
<https://tax.vermont.gov/sites/tax/files/documents/RP-1320.pdf>
- Statewide Appraisal & Litigation Assistance Program: Cost Estimate per [Act 163](#)
<https://legislature.vermont.gov/assets/Legislative-Reports/Act-163-State-Appraisal-and-Litigation-Assistance-Program-cost-estimate-Dept-of-Taxes.pdf>
- 2023 Taxpayer Advocate Annual Report
<https://tax.vermont.gov/sites/tax/files/documents/RP-1296-2023.pdf>
- [Act 127](#) Income-Based Education Tax Report of 2023
<https://tax.vermont.gov/sites/tax/files/documents/RP-1319-2023.pdf>

- **Tax Season is open!**

The 2023 tax season has officially begun at both the federal and state levels. Our recent [press release](#) announcing income tax season includes:

- Vermont credits, including the new Vermont Child Tax Credit
- Tips for fast and easy filing

Please note that Vermonters who are not required to file a tax return because their income is below filing requirements may want to consider filing if they qualify for a tax credit.

Filing Season Updates for 2023 can be found at <https://tax.vermont.gov/filing-season-updates>. **Tax forms are also 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.*

What's on the Calendar?

- **Closing your 2022 Grand list - Certification of No Appeals – February 7, 2023**

[32 VSA 4155](#) directs 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 have not been formally closed with this form, you may also close them at this time. You do not have to have been listers or selectboard at the time, as all you are attesting to is that there are no outstanding appeals affecting that year's grand list. There is no need to submit the completed form to PVR, its purpose is to reside with and close the vault copy of your Grand List. A courtesy form is available for your convenience by clicking [Form PVR-4155](#).

[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.

- **Homesteads Declarations**

Listers will be notified when their Homestead files are available for review in VTPIE. **This year's filing due date is April 18; late filings will be accepted until October 16.** Late filers may be assessed a penalty by the municipality.

For a more in-depth look, including instructions, guidelines, and scenarios, please refer to Chapter XIV, pages 59 – 68 in your listers handbook, which can be found at <https://tax.vermont.gov/content/gb-1143-lister-and-assessor-handbook>

- **Sales Validation**

Sales to date for the 2023 study will be available in VTPIE this month. The initial release includes the sales from April 1, 2022 to date, with additional sales being added to your account as they are recorded by your town clerk.

Now is the time to reach out to your district advisor with any questions on VTPIE procedure, what constitutes an invalid sale and the practice of sending sales validation letters to the buyer and seller that request they provide specifics of the sale.

For town completing a reappraisal for the April 1, 2023 Grand list

If you have informed PVR that you intend to complete a reappraisal for the 2023 GL (and have filed the necessary paperwork ([RA-308](#)) to be recognized as a reappraisal town with PVR), when you go into your VTPIE account to validate your sales you will not be able to complete the entire validation process. You will be able to view the most recent year of sales (4/1/22 - present) and complete most of the validation process, however you will only be able to "Save and finish later" using the button at the bottom of the page. You will not be able to SUBMIT sales at this time. The reason for this is with reappraisal towns the study uses the new reappraised listed value on all 3 years of sales (study period) in order to accurately reflect your reappraisal.

Once you have completed your reappraisal which includes your Lister grievance and have submitted a new 411 to PVR with your form [RA-310](#), you will be able to go back into your VTPIE account where the prior listed values have been replaced with the new reappraisal values. At this time will be able to submit the sales. The prior two years of sales will also be available to you at that time for validation with their new, reappraisal values.

Sales Validation review videos and documents can be found at:

- ✓ Equalization & Sales Validation

<https://tax.vermont.gov/municipal-officials/certification-education-programs/materials> (2/9/2022)

- ✓ PowerPoint for above video
[https://tax.vermont.gov/sites/tax/files/documents/Sales Validation and Equalization Training Feb 10 2022.pdf](https://tax.vermont.gov/sites/tax/files/documents/Sales_Validation_and_Equalization_Training_Feb_10_2022.pdf)
- ✓ [Vermont Pie Sales Validation Webinar \(YouTube\)](#)

- **Veterans' Exemptions Review**

Municipalities were emailed the first Veteran Exemption spreadsheet for 2023 during the week of January 9th, the spreadsheet has been posted to Listserv as well. Please check and verify you have received this file along with the accompanying instructions – if you have not, please reach out to Cathy Grupp directly at cathy.grupp@vermont.gov.

This is the preliminary list; the final list will be sent to towns as soon as possible after the state statute deadline of May 1st. VOVA will no longer accept late applications – applications postmarked by May 1st will be processed.

News You Can Use

- **Helpful Links**

- ✓ **Interactive DA Map** <https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors>
- ✓ **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>
- ✓ Managing Local Tax Records (a/k/a **Records Retention**). Please email Records and Information Management Specialist Megan Wheaton-Book and Records Program Coordinator Steven Picazio at the Vermont SARA sos.rim@vermont.gov

- **Lister/ Assessor Training**

Please keep in mind that if you are working in a Vermont municipality in a lister or assessor position, you are able to apply to the Lister Education grant fund and possibly have the training expenses fully reimbursed. For more information visit: [Apply for an Education Grant | Department of Taxes \(vermont.gov\)](#).

- ✓ **PVR Training**

- Advanced Data Collection**

- March 1, 2023

- full day session

- ✓ **Upcoming February IAAO Live Online Courses**

IAAO plans to offer thirteen live, online courses in 2023, with the following upcoming courses currently open for registration. Live online courses are delivered with a remote instructor using the Zoom online platform. Please see the *Education* Section for March 2023 and beyond offerings.

IAAO 191 National USPAP 7-hour Update

February 3

IAAO 331

Mass Appraisal Practices & Procedures

February 17-22

- **The Importance of 'Category'**

We continue to work with towns in reviewing the [category code](#) field in their Grand List software. Often forgotten is the importance of these category codes, which **correspond directly with the**

categories in your equalization study. In order to have the most accurate ratios generated with your study i.e., the truest results, accuracy is critical with what code is entered into the grand list.

The [Lister & Assessor Handbook](#) (beginning on page 27) provides guidance with selecting the highest and best use category code. Your district advisor will also be able to help with any questions!

It is important to remember that the

- **UE** category should be limited strictly to the transmission, generation, and distribution of electricity. Any land owned by a utility company or associated with a substation or dam should be category coded as misc in your grand list.
- The **UO** category code is reserved for gas, water filtration and cell towers.
- The **O(ther)** category code typically is used for condos or waterfront properties - if your market indicates you have enough sales supporting the use of a separate category.

Several questions that routinely arise are:

We have a property in town that was a camp and now someone lives there year-round. Should we change the coding for this property from S1 to R1?

It should likely remain coded as S1. Remember, **coding follows highest & best use** – for residential that would take year-round access, insulation, and heating into consideration. For Homestead filing purposes, the definition of a dwelling is fairly broad. If the property has been improved so that it is no longer seasonal, then it should be entered as R1. You should do a valuation update to capture any improvements they may have made in making it a year-round home.

What if a dwelling is used as a second home, should this be coded seasonal?

The same holds true, category coding follows highest and best use of the property rather than its ownership or usage. An out-of-state resident may occupy their year-round Vermont residence seasonally but most likely the property should be considered R1 or R2.

It is important to remember that the present use of the property and the ownership of the property are not the deciding factors.

For land we only use the M(isc) code, not W(oodland). Should we be using W?

The answer depends on several things. Do you have a number of large timber parcels in town that you want to keep track of separately for equalization study and valuation purposes? It is up to you, but keep in mind you should define parameters in your town, based on your market data, for the W category. For example, some towns only include timberland with 50 or more acres. Others use 20 or more acres. Many towns don't use the W category at all and put everything under Miscellaneous Land. Contact your District Advisor if you'd like some help with this. This is the type of thing that you would typically look at during a reappraisal, along with land grading factors and neighborhood definitions.

It is important to remember that subdivided building lots, until they are developed, should be considered as misc land. This distinction is important both for the equalization study as well as for capturing sales data at time of reappraisal.

- **Legislative Activities**

Each Friday during the legislative session, VLCT Advocacy publishes a *Weekly Legislative Report* and archives these weekly reports on their website for the duration of the biennium. These weekly reports give a summary of activities of the week. PDF files of previous legislative sessions are available by contacting VLCT Advocacy. <https://www.vlct.org/advocacy/legislative-reports>

Full tracking of Introduced Bills, committee meeting schedules for both the House and Senate, audio and video recordings, Journals etal, both current and archived, are available at <https://legislature.vermont.gov/>

- **Tax Department Fillable Forms**

In order to make filing taxes, as well as our other forms easier, the Vermont Department of Taxes has started to convert our popular forms to Adobe Acrobat PDF files. All of the Department’s fillable PDF forms are tested prior to posting.

The fill-in forms will work ONLY IF they are opened in Adobe Reader. Opening the forms in a browser or other .pdf viewer will give undesired results. When opened in a browser or other .pdf viewer, the user may have some fields function properly, but not the whole form. **Please note that the user must download the form to their computer, then open it with Adobe Reader** in order to get full functionality of our fill-in forms.

Fillable PDF Tips/ Technical assistance can be found at <https://tax.vermont.gov/help/fillable-pdfs>

Current Use

- **2023 Use Values**

For land enrolled in the program, the Current Use Advisory Board has established the 2023 use values per acre to be:

Property Type	Amount
Agricultural land	\$ 456 / acre
Forest Land	\$ 187 / acre
Forest land Greater than one mile from road	\$ 140 / acre

- **Withdrawals/ Discontinuances/ LUCT**

Current Use withdrawals are **ongoing**, processed through the myVTax application. You will be alerted via email when you have LUCT (Land Use Change Tax/Penalty) value requests in myVTax. We also recommend listers make it a practice to log into their myVTax accounts monthly to check for new activity. When there is a request, please log into your myVTax account as soon as possible where you will be asked to determine a value for the land being removed from the program. **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\(b\)](#).**

myVTax process

[myVTax Guide: LV-314 Return Navigation for Listers](#)

[Land Use Change Lien Release](#)

[How to Recover Your Username & Reset Your Password](#)

Valuation

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

Need sign in assistance with eCuse? Please reach out to Carrie Potter at (802) 828-6635.

Need sign in assistance with VTAX? 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 listing of PVR, VALA (IAAO) and VLCT offerings can be found at <https://tax.vermont.gov/municipal-officials/certification-education-programs/state-sponsored>.

- **Upcoming PVR trainings**

- ✓ **Advanced Data Collection** March 1, 2023 full day session
Hybrid class: In-person @ Capital Plaza, Montpelier as well as with an online option

- ✓ **Solar/Cell/Subsidized Housing** *Stay Tuned!* TBD

- **Upcoming IAAO trainings**

IAAO plans to offer thirteen live, online courses in 2023, with the following upcoming courses currently open for registration. Live online courses are delivered with a remote instructor using the Zoom online platform. You may also check out the Grant Funding/ Reimbursement for Travel & Assessment Training bullet in this *Education* section if any of these trainings interest you.

- ✓ March [Course 102: Income Approach to Valuation](#) **
- ✓ April [Course 151: National USPAP](#)
- ✓ May [Course 400: Assessment Administration](#)
- ✓ June [Course 332: Modeling Concepts](#)
- ✓ July [Course 201: Appraisal of Land](#)
- ✓ August [Course 300: Fundamentals of Mass Appraisal](#) ** and [Course 402: Tax Policy](#)
- ✓ September [Course 311: Real Property Modeling Concepts](#) **
- ✓ October [Course 333: Residential Model Building](#)
- ✓ November [Course 151: National USPAP](#)
- ✓ December [Course 851: RES Case Study Review Workshop](#)

**** VALA will also be offering these courses in the upcoming year** (at a reduced cost to Vermont listing and assessing officials). Please visit <https://valavt.org/education/training/> for more information on their 2023 offerings.

- **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.**

- **KnowledgeWave**

PVR is currently evaluating our KnowledgeWave offerings for the upcoming year. Since we began the alliance, less than 20% of municipalities have taken advantage of the offerings consistently. PVR plans to continue providing towns with KnowledgeWave offerings on a more pared down, equitable and cost-effective basis for the future. Please stay tuned!

- **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 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	Melanie Riddle melanie.riddle@vermont.gov	(802) 828-6633
Dorset - Middlebury	Katie Emerson katelin.emerson@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 (802) 828-5860**

- ✓ Tax forms
- ✓ Municipal official support

press 1
press 2

available Monday thru Friday
available Monday thru Friday

✓ **Current Use & all other PVR
related questions**
Friday

press 3

available Monday, Tuesday, Thursday,

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 a district advisor that is available.

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