

NEWSLETTER

From Your District Advisor
Property Valuation & Review



Happy New Year!

Act 68 of 2023 – December 2023 Progress Report

Pursuant to Act 68 of 2023, Sec. 4(a), the Department was required to provide a progress report to the Legislature regarding statewide reappraisal and property data containing:

- A preliminary statewide reappraisal schedule phasing in full reappraisals for each municipality within six years, with the first municipalities scheduled to complete reappraisal on or before April 1, 2027;
- A study of existing municipal data that could be used to identify and differentiate between properties on the municipal and statewide education grand lists;
- Options for implementation of implicit bias reduction training for listers and assessors; and
- Considerations and recommendations for changing the annual date by which grand lists are required to be lodged.

This report is the Department's update to the Legislature on its progress to date and can be found at: [Progress Report Regarding Statewide Reappraisals and Property Data, Pursuant to Act 68 of 2023](#)

We welcome

Carrie Potter as PVR's new Current Use Specialist III. Carrie has been with current use for a little over two years, working in an administrative capacity and helping out the Level III Specialists and now will be officially covering towns Addison through Derby. Carrie can be reached at 802 828-6633 or via email at carrie.potter@vermont.gov

Posting Soon

We will shortly be recruiting for a Current Use Specialist I—if you or someone you know might be interested in this position based in Montpelier, please keep an eye out for that posting coming soon! [Careers - Vermont.gov](#)

What's on the Calendar?

- | | |
|---------------|---|
| • January 1 | 2024 Reappraisal Towns deadline for RA-308 |
| • January 2 | Equalization Study Results made available online |
| • January 9 | Equalization Study Results mailed. Appeal window ends February 13th |
| • January 16 | Submission of final Grand List via VTPIE & NEMRC due |
| • January 16 | List Value Adjustment Request Deadline |
| • Mid-January | Property Valuation & Review Annual Report made available online |

2024 Reappraisal Towns Reminder

If your town is completing a reappraisal for the **2024 Grand List**, PVR needs to be officially informed. If you have not done so, please reach out at your earliest convenience. 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 411s submissions are **due to PVR by Tuesday, January 16, 2024, 32 VSA 5404**. The final town submission is used for the reconciliation (true-up) completed by the Agency of Education. Your submission will also be used this year to provide the basis for your VTPIE official State Grand List. **It is important that you import the As-Billed Grand List info into VTPIE and submit your NEMRC 411 on the same day: PVR will be looking to receive a CAMA upload (labeled January 15th submission) and a NEMRC 411.**

*A note on Benchmark File naming in VTPIE

This file is the second of the two-yearly statutory uploads required of municipalities that necessitate a 'snapshot' file be created in VTPIE. When importing your NEMRC upload, using the dropdown arrow, select the appropriate file name you wish to create, and the system will automatically name the file for you. At this time, you will want to select the option: **Final as billed values (January Submission)**. Select this as it is your final as billed values after grievance and E&O.

Prior to uploading, we recommend you:

- Verify that your NEMRC program is current on updates
- Create a backup of this final Grand List in NEMRC
- Create a Grand List Copy (Option E. on the NEMRC Main Menu screen)
- **View the NEMRC webinar dedicated to this process [NEMRC Steps for final submission of your Grand List/411 data Webinar \(December 2023\)](#)**

Step 1: See chart below for specific CAMA Software instructions

Step 2: [General VTPIE CAMA Upload Instructions](#)

NOTE Import file into VTPIE as **Final as billed values (January Submission)**

Step 3: [Download to Billing](#) (from *Current Use Tax Program* in VTPIE)

Step 4: [NEMRC 411 Filing Instructions](#)

Step 5: Provide a printout of this Final 411 (all pages) to your Town Clerk to be attached to the vault copy of the 2023 Grand List.

Step order	Process	VTPIE / NEMRC Step-by-Step Guidance
2	Create CAMA upload file for VTPIE	This link provides general VTPIE CAMA Upload Instructions on creating a file snapshot to move the working GL data from the GL (CAMA) via NEMRC to VTPIE

		This step imports your grand list and value data from your CAMA system into VTPIE (names changes, value changes, new parcels etc.)
	<ul style="list-style-type: none"> • MicroSolve 	Instructions specific to NEMRC / MicroSolve
		VTPIE - NEMRC Upload to VTPIE WEBINAR
	<ul style="list-style-type: none"> • Patriot (AssessPro Classic or APS) 	Working with your vendor, use the same process as provided for NEMRC/ MicroSolve for 2023 Instructions specific to Patriot (AssessPro Classic or APS) (2024)
	<ul style="list-style-type: none"> • ProVal 9.1 	Instructions specific to ProVal 9.1
	<ul style="list-style-type: none"> • Vision 	Instructions specific to the Vision VTPIE Export
	Import Grand List file into VTPIE	Load / synchronize GL data to VTPIE
3	Download to Billing	From Current Use in VTPIE

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](#)

Property Valuation & Review Annual Report

In mid-January Director Jill Remick will release PVR's Annual Report. This report includes the tax rate per dollar and actual taxes for homestead and nonresidential education, as well as municipal in each and all the towns, gores, school and fire districts and villages for and during the year ending with June 30, preceding, the value of all exempt property on each grand list and an analysis of the appraisal practices and methods employed through the State as well as recommendations for statutory changes as she feels necessary.

[Property Valuation and Review Annual Reports](#)

News You Can Use

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

Equalization Study Results

The 2023 Equalization Study Results are now available on the Vermont Department of Taxes website at [Equalization Study | Department of Taxes \(vermont.gov\)](#). Additionally, municipal officials can now view their equalization study results, including sales verification and final computation sheets, in VTPIE. Instructions on how to do so can be found here: [Municipal View of Ratio Study and Equalization Results : Axiomatic Support Portal \(axiomnh.com\)](#).

Hard copy letters from the Director notifying municipalities of their calculated CLA and COD have been mailed, these letters are also mailed to school business managers, superintendents and select boards. Every year we are required to certify the equalized education property value (EEPV or EEGL) and coefficient of dispersion (COD) for each Vermont town ([32 VSA 5406](#)). 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

A COD of more than 20% will mean your town will be required to conduct a reappraisal per [32 VSA 4041a\(b\)](#). Orders to Reappraise will be issued by the Director on or about July 1, following any resolution of appeals to the study.

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.

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. This letter includes important information about how the CLA interacts with individual property tax liability.

The primary purpose of the Equalization Study is to assess how close the properties on the grand lists compare to fair market value. The reference to equalization stems from the fact that most municipalities' grand lists are not at 100% of fair market value in any given year. If the grand lists were always at 100% of fair market value, there would be no reason for the state to estimate market values and determine common levels of appraisal (CLA). The CLA is used to equalize the education property tax rates throughout the state.

Request for Redetermination Petitions (Appeals of Sales Study Results)

A municipality may petition the Director of Property Valuation and Review for a redetermination of its Equalized Education Property Value (EEPV and/or COD) [32 V.S.A § 5408](#). All petitions are to be submitted to PVR (Attn: Jill Remick) in writing and signed by the chair of the municipality's legislative body. **Petitions must be received by PVR by the close of business on the 35th day of the mailing of the letter.**

Requests for redetermination should be based on perceived error, such as omissions or inclusions of specific parcels, or mathematic errors. The real estate market growth alone is not a reason to appeal the study, as that is a measurable set of data based on three years of Property Transfer Tax Returns.

Please be aware that the municipality has the burden of making its case and cannot rely exclusively on PVR to substantiate claims. A municipality is required to provide a short, plain statement of the matters being appealed and a statement of the remedy the municipality seeks. Redeterminations will be based exclusively on the evidence presented and its relative weight and on matters officially noticed by the Director or their designated hearing officer.

Orders to Reappraise

[32 VSA 4041a\(b\)](#) (effective until January 1, 2025) reads

(b) If the Director of Property Valuation and Review determines that a municipality's education grand list has a coefficient of dispersion greater than 20, the municipality shall reappraise its education grand list properties. If the Director orders a reappraisal, the Director shall send the municipality written notice of the decision. The municipality shall be given 30 days to contest the finding under procedural rules adopted by the Director or to develop a compliance plan, or both. If the Director accepts a proposed compliance plan submitted by the municipality, the Director shall not order commencement of the reappraisal until the municipality has had one year to carry out that plan.

(c) If a municipality fails to submit an acceptable plan or fails to carry out the plan, pursuant to subsection (b) of this section, the State shall withhold the education, transportation, and other funds from the municipality until the Director certifies that the town has carried out that plan.

Questions as to your town's specifics? Your district advisor is your best resource.

Did you know?

[32 VSA 3651](#) *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.*

You should list and tax property to the owner of record as of April 1. This is statutory and there is no authority granted to do otherwise. If the treasurer chooses to send an additional copy of the tax bill to new owners, that is their choice and is a courtesy but not required.

Listers/ Assessors should not change grand list ownership after April 1, in no event until the following grand list.

Thanks!
Christie

Current Use

Current, Current Use Staffing

Addison -> Derby	Carrie Potter	828-6633	Carrie.Potter@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

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 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

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](#).

[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 – <i>Family leave</i> Nancy Merrill (<i>sitting in</i>) 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	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 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	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	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