

NEWSLETTER

From Your District Advisor
Property Valuation & Review



Happy New Year 2023!

VTPIE Updates on the Horizon

- **Phase 1**

All Final Certified Sales Reports and Certified Computation Sheets are complete and have been posted to the [Municipal Officials section](#) on Vermont Department of Taxes website. In your VTPIE account, you will be able to view the As Certified (finalized) Sales Report by PVR (instructions for which can be found below in the *News You Can Use* section of this newsletter). Any questions? Please reach out to your District Advisor.

- **Phase 2 (Q1 2023)**

- ✓ **Current Use**

We are finalizing the testing of the Current Use module this month and towns may anticipate accessing Current Use records in VTPIE around the month of February. Training will be provided by Axiomatic prior to the module going 'live'.

- ✓ **Exemptions**

All exemptions will be imported based on your final 2022 Grand List submission filed by January 15 (January 17th for 2023). This will eliminate the need for individual town exports of exemptions into VTPIE. If you have begun to process exemptions for your 2023 Grand List, you will need to also update them in VTPIE. You will be able to manage your exemptions beginning in February. Training will be provided by Axiomatic prior to the module going 'live'.

- ✓ **Tax Increment Financing (TIF)**

If your town does not have a TIF District, please disregard this section. For towns with TIF Districts, we will load your TIFs into the VTPIE TIF Manager based on your final submission of the 2022 Grand List (filed by January 15). We will be working with TIF towns individually to manage this import.

- **Phase 3 (Q1 2023)**

- ✓ **Homestead**

Homestead declarations will be available for review and download within VTPIE in February. You will have the same ability to add comments to homestead records as you have for sales. Training will be provided by Axiomatic prior to the module going 'live'.

- ✓ The remaining modules for Phase 3 will go live in the 2nd quarter of 2023.

- **TRAINING**

Registration for both online and in-person training will open on January 25, 2023 and will be available from this link: <http://training.axiomnh.com/>

- **CAMA Vendors Attestation Results**

As we progressed with the roll out of the new Vermont Property Information Exchange (VTPIE) software, CAMA vendors who are currently or who have expressed interest in serving Vermont municipalities, were asked over the last few months to fill out a form to attest that as a provider, they have reviewed and can meet the system requirements to facilitate the interaction between the State's VTPIE system and local CAMA systems. PVR is pleased to announce that the following companies have attested that they meet the criteria or will be able to meet the criteria, and provided their specified completion date:

- ✓ AUMENTUM (ProVal) February 2023
- ✓ NEMC/PATRIOT February 2023
- ✓ NEMRC (MicroSolve) January 2023
- ✓ TYLER
- ✓ VISION February 2023

What's on the Calendar?

- **Electronic Submission of Final 411**

Final electronic 411s submissions are **due to PVR by Tuesday, January 17, 2023**. This 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 new VTPIE official State Grand List. **You will be submitting your 411 electronically from your 2022 'As Billed' Grand List** and, prior to submission, we recommend you:

- ✓ Create a backup of this final Grand List
- ✓ Create a Grand List Copy (Option E. on the NEMRC Main Menu screen)
- ✓ Verify that your NEMRC program is current on updates
- ✓ Provide a printout of this Final 411 (all pages) to your Town Clerk to be attached to the vault copy of the 2022 Grand List.

[NEMRC 411 Filing Instructions](#)

- **Request for Adjustment to Grand List Value due to appeal or court action DUE**

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 due date for submission is **January 17, 2023** for property valuation appeal settlements or judgments that were finalized during the prior year (2022). **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>

Note: Please ensure the 2022 Final Grand List/411 that you submit via NEMRC to PVR in first quarter of 2023 contains the grand list value that was reduced due to a 2022 judgment or settlement.

[32 VSA 5412](#)

[Best Practices Guide](#)

- **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 (EPPV and/or COD). [32 V.S.A § 5408](#). **All petitions must be submitted to PVR (Attn: Jill Remick) in writing and signed by the chair of the municipality's legislative body.** Petitions should contain a plain statement of matters being appealed and a statement of the remedy being sought. **Petitions must be received by PVR by the close of business on the 35th day of the mailing of the letter, which this year is January 20, 2023.** Additional instructions on appeals can be found in the [Introduction to Vermont's Equalization Study](#) document, also known as **GB-1243**.

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.

- **Property Valuation & Review's Annual Report**

In mid-January, PVR's Director Jill Remick will release the PVR Annual Report. This report includes the tax rate per dollar and actual taxes for homestead and nonresidential education, as well as municipal, for all 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. It also includes an analysis of the appraisal practices and methods employed through the State as well as recommendations for statutory changes the director is proposing.

[Property Valuation and Review Annual Report](#)

- **Data Collection Training**

(At this point the class is FULL. Anyone who registers will be added to the waiting list and notified when/ if a course opening becomes available)

This four-day course will be held in person at the Capital Plaza Hotel & Conference Center, 100 State Street, Montpelier, and is intended to teach listers and others the fine art of data collection and property valuation inspection. The course will cover the type of information a data collector will need to generate property value using the MicroSolve CAMA program, as well as providing background information about related systems.

Class Date(s)*

Day 1	Wednesday, January 25, 2023	9:00 AM to 4:30 PM
Day 2	Thursday, January 26, 2023	9:00 AM to 4:30 PM
Day 3	Wednesday, February 15, 2023	9:00 AM to 4:30 PM
Day 4	Thursday, February 16, 2023	9:00 AM to 4:30 PM

**All four classes must be attended to receive a Certificate of Attendance*

Please note this is an in-person training only, there will be no online option and the class(es) and will not be taped or available for future review. Please see the *Education* section of this newsletter for the possibility of pre-approved grant funding for lodging and or mileage reimbursement. Additional details and Registration are available at <https://tax.vermont.gov/municipal-officials/education>

- **Closing your 2022 Grand list - Certification of No Appeals**

Statute provides the first Tuesday of February (February 7th for 2023) as the date the listers with the 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 ([PVR-4155](#)) 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 is that there are no outstanding appeals affecting that year's grand list. PVR provides as 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.

News You Can Use

- **Helpful Links**

- ✓ **2022 Equalization Study Results** <https://tax.vermont.gov/municipal-officials>
- ✓ **VTPIE Project Implementation** <https://tax.vermont.gov/municipal-officials/vtpie>
- ✓ **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>
- ✓ **Calendar & Task List** <https://tax.vermont.gov/content/lister-calendar-and-task-list>
- ✓ **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

- **Equalization Study Results**

Letters from the Director notifying municipalities of their calculated CLA and COD have been mailed. The full three-year Certified Sales Report as well as the Certified Final Computation sheet are available at the Vermont Department of Taxes website <https://tax.vermont.gov/municipal-officials>

To access your Sales Report in VTPIE

- Log into your VTPIE account
- Go to Equalization Study

- Select Sales Validation
- Use the Reports dropdown in the upper right to download the Sales Summary Report

The screenshot shows the 'VT ERS Test Server' interface. At the top, there's a navigation bar with 'Equalization Study / Sales'. Below that, a message states: 'The dropdown below allows you to see unverified sales (your work queue) and verified sales. Switching to verified sales will allow you to release sales to PVR.' There's a dropdown menu set to 'Unverified'. A 'Return to Town' button is present. The 'Reports' dropdown menu is open, showing options: 'Pre-Excluded Sales (Excel)', 'Resales (Excel)', and 'Sales Summary (Excel)'. Below the menu is a table with columns: Ref, Verification, Questions, Buyer, Seller, Document, Closing Date, Sale Price, and Lis. The table contains several rows of data, with a blue rectangular area obscuring the Buyer and Seller columns for rows 62 through 66.

Ref	Verification	Questions	Buyer	Seller	Document	Closing Date	Sale Price	Lis
66	Included	0				6/14/2019	\$265,000	\$24,000
65	Included	0				6/30/2020	\$289,000	\$283,700
64	Included	0				5/31/2019	\$246,600	\$261,800
63	Included	0				8/12/2020	\$219,000	\$201,200
62	8 - FAMILY SALE	0				11/30/2020	\$541,000	\$537,100
61	19 - OTHER REASONS	0				9/30/2020	\$189,000	\$157,800
60	Included	0				12/20/2019	\$240,000	\$239,700
59	18 - SUBDIVISION	0				12/11/2020	\$955,000	\$785,700
58	Included	0				6/14/2019	\$259,000	\$230,300
57	Included	0				7/3/2019	\$190,000	\$186,600
56	Included	0				3/9/2020	\$395,000	\$360,800

Results of the annual Equalization Study are used to:

- ✓ Determine education tax rates / liability
- ✓ Apportion county taxes
- ✓ Determine whether a municipality must undergo a reappraisal
- ✓ Equalize education property tax rates
- ✓ Equalize the use values for land enrolled in Current Use
- ✓ Equalize the fair market value found in an appeal beyond the lister/ assessor level

Recommendations for Study results

- ✓ Towns should download and review their report and reach out to their District Advisor with any questions.
- ✓ **A CLA of less than 85% or more than 115% or a COD of more than 20% will mean your town will be required to conduct a reappraisal [32 VSA 4041a\(b\)](#).** Orders to Reappraise will be issued by the Director on or about July 1.
- ✓ Petitions for Redetermination can be filed under [32 VSA 5408](#). Such petitions must be timely and be filed by the Chair of your legislative body chair (Selectboard or Aldermen). Detailed information on the components of the study as well as the appeal process can be found in the in [GB-1243 – Introduction to Vermont's Equalization Study](#) guide.
- ✓ Additional information on the statistics of the study is available in PVR's training document [Introduction to Vermont's Equalization Study and Certified Sales](#).

We at PVR are aware that many towns are concerned about the change in the market due to the effects of COVID-19. Sales have generally increased in price and some towns have seen this more than others. This is a typical real estate market reaction which is seen when conditions in the world change such as economy, politics etc. There will many more reappraisal orders going out to towns than in a typical year as a result. If you have concerns about your results you should talk with your district advisor about what the best plan of action might be for your town.

- **Orders to Reappraise**

[32 VSA 4041a\(b\)](#) reads

(b) If the Director of Property Valuation and Review determines that a municipality's education grand list is at a common level of appraisal below 85 percent or above 115 percent, or 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, 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.

• **Statewide Summary of 2022 Study Results**

The preliminary results of the 2022 Equalization Study indicate that 165 of the 254 municipalities analyzed (for the Equalization Study the 6 unorganized gores in Essex County are treated as one municipality) have a Common Level of Appraisal (CLA) or Coefficient of Dispersion (COD) that fall outside of the statutory bounds and will be subject to a reappraisal order (CLA <85%, CLA>115% or COD>20%). 36 of these 165 municipalities were previously under reappraisal order, and 42 have reappraisals planned for 2023 - 2027. This leaves 123 towns in need of a reappraisal work. Over the past 10 years, reappraisal contractors in Vermont have averaged 16 municipal reappraisals per year (approximately 6% of towns per year).

The Equalization Study reviews 3 years of sales data, the sales sample used for the 2022 study ranges from April 1, 2019, to March 31, 2022. The results of the study are reflective of the elevated real estate market in Vermont throughout the (and continuing) Covid-19 pandemic. This is not the only driving factor for the results of the study. Of the 165 towns eligible to receive a reappraisal order 102 municipalities have not reappraised since 2015 or earlier. The International Association of Assessing Officers (IAOO) recommends that municipalities reassess property values every 4-6 years.

71 Reappraisal orders are based on CLA and COD

66 are based on CLA only

28 are based on COD only

Municipalities Subject to a Reappraisal Order by Last Year of Reappraisal:

Last Year of Reappraisal	Number of Towns	2022 Reappraisal Order (CLA <85%, COD>20%)	CLA <80%, COD>20%
2005	3	3	2
2006	15	13	11
2007	13	9	7
2008	15	10	10
2009	15	10	5
2010	17	10	8

2011	14	10	9
2012	15	14	13
2013	10	6	4
2014	11	8	8
2015	11	9	8
2016	17	17	13
2017	16	14	9
2018	13	11	10
2019	22	16	12
2020	16	5	4
2021	15	0	0
2022	16	0	0
Total	254	165	133

2022 Equalization Study, Distribution of CLAs and CODs:

CLA	COD								Total	Reappraisal Order (CLA <85%, COD >20%)
	0-4.99%	5-9.99%	10-14.99%	15-19.99%	20-24.99%	25-29.99%	30-34.99%			
60-64.99%	0	0	0	0	0	1	0	1	1	
65-69.99%	0	0	1	1	2	0	0	4	4	
70-74.99%	0	0	3	4	4	0	1	12	12	
75-79.99%	0	0	7	18	21	5	0	51	51	
80-84.99%	0	1	5	26	30	6	1	69	69	
85-89.99%	1	0	6	37	19	2	0	65	21	
90-94.99%	0	2	7	10	5	2	0	26	7	

95-99.99%	0	4	8	1	0	0	0	13	0
100-104.99%	0	3	4	1	0	0	0	8	0
105-109.99%	0	3	2	0	0	0	0	5	0
Total	1	13	43	98	81	16	2	254	165

- **Reappraisals**

If you are contemplating reappraisal, need a reappraisal or are facing an order to reappraise this year here are few things you should consider:

- ✓ Plan early - it is not too early to start planning; contractors are few and extending further and further into the future. It may be impossible to get someone soon or to have a choice if you are under a time pressure.
- ✓ PVR needs to be notified if you are doing any type of reappraisal activity (whether you are under order or not). This notification needs to be in the form of the [Form RA-308](#). If we are not notified by January 1 of your year of completion, we cannot recognize your town's reappraisal in terms of current use, equalization and tax rates.
- ✓ Become familiar with the reappraisal process and requirements before you begin.
- ✓ Discuss with your district advisor what your plan is and ask for their input.
- ✓ Be part of the process, discuss with your contractor and the selectboard what the lister/assessor role will be and how an active role will make the transition smoother.
- ✓ Review your contract with PVR and your town attorney for completeness as well as legal thoroughness before you sign.
- ✓ Make sure you are keeping track of your reappraisal fund and the money is being set aside (\$8.50 per parcel per year). This is your reappraisal money. The town may also want to vote to contribute an additional amount each year to this fund to avoid sticker shock when a reappraisal is required.
- ✓ If you know your town is going to be under order start planning now! You should not wait to receive the letter in July to begin making a plan. This will allow you to be prepared with at least some beginnings of a plan when you receive the order and are under a requirement to submit a Detailed Compliance Plan.

For more in-depth guidance, please visit our web page <https://tax.vermont.gov/municipal-officials/listers-and-assessors/reappraisals>

Current Use

- **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**

- ✓ **Data Collection** **Currently WAIT LIST only**
January 25 / January 26 / February 15 / February 16 9AM – 4:30PM
In person @ Capital Plaza Hotel & Conference Center, 100 State St, Montpelier VT
Info & registration @ <https://tax.vermont.gov/municipal-officials/education>

- ✓ **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

- **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 taking 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	Patrick Dakin patrick.dakin@vermont.gov	(802) 828-6855
Addison - Derby	Melanie Riddle melanie.riddle@vermont.gov	(802) 828-6633
Dorset - Middlebury	<i>Under recruitment</i>	(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 GENERAL HELP LINE (802) 828-5860
CURRENT USE (802) 828-5860

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 and ask to speak to a district advisor that is available.

For questions about access & functioning of the VTPIE program:

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