

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for July

Statutory Reappraisal Orders

Act 68 (H.480) of 2023 altered the statutory triggers that require municipalities to reappraise. Effective for Grand Lists lodged on April 1, 2022, Vermont law [32 V.S.A. § 4041a\(b\)](#), requires that a municipality maintain its Education Grand List with a coefficient of dispersion (COD) that is at or below 20%, as determined by the Director of Property Valuation and Review (PVR). If the Education Grand List falls outside this parameter, the Director must order the municipality to reappraise. This statutory change does not alter existing reappraisal orders; municipalities that received a reappraisal order in prior years are still obligated to reappraise. Failure to adhere to reappraisal orders will result in the withholding of the State education and transportation funds provided to the municipality.

Reappraisal orders will be sent out to towns in mid-July. Once a town receives a statutory order to reappraise the municipality has 30 days to respond, acknowledging receipt of the order and the intention to develop a detailed compliance plan. If the municipality is contesting the order, a response in writing must be received within 30 days. Within 150 days of the order, the municipality must provide a detailed compliance plan (PVR Form RA-308). For more information on reappraisals, please visit the Tax Department website by clicking [here](#).

[Rule on Required Reappraisals](#)

Property Transfer Tax Return (PTT-172) Changes for Town Clerks

The Vermont Department of Taxes has recently made a minor change to the section of the property transfer tax return, the PTT-172, that is completed by Town Clerks: The "portion of property sold" checkbox has been changed to "subdivision." You may click the question mark on the webform for a definition of "subdivision." This definition is also provided below. Please contact us if you have any questions.

*A subdivision is the creation of a new parcel by dividing the acreage of a parcel as listed in the most recent Grand List into two (or more) parcels. The subdivision occurs when the transfer will result in a Grand List change, and not necessarily when a survey is recorded. If this property qualifies as a subdivision, check the box and enter the SPAN of the parent parcel in the SPAN field in the Town Clerk section.

FY24 Education Property Tax Rates

FY24 Education Property Tax Rates are available on the Tax Department website. Individual town notices can be accessed in dropdown format (similar to the Equalization Study results):

[Education Property Tax Rate Notices | Department of Taxes \(vermont.gov\)](#)

Please refer to [Education Property Tax Rates | Department of Taxes \(vermont.gov\)](#) for a summary table of Education Property Tax Rates for all municipalities and to review frequently asked questions about Education Property Taxes.

Tax Bill Tools & Education Tax Rates

Please visit [Tax Bill Printing Tools](#) on our website for school district codes, the [2023 Bill Backer](#), along with information on how education tax rates are calculated and a sample tax bill.

Property Tax Credit downloads

The first Property Tax Credit download will be available to towns June 30. **These downloads will continue to be received and processed through NEMRC.** The downloads will occur through the property tax season on a monthly basis, ending with the October 30th file. Scheduled dates for these files are:

June 30 – July 28 – August 30 – September 29 – October 30

State Payment Confidentiality Options <https://tax.vermont.gov/sites/tax/files/documents/GB-1273.pdf>

FY24 Hold Harmless and PILOT Payment Estimates

Estimates for the FY24 Hold Harmless and PILOT payments will be available for municipal review and budgeting in mid-July. The estimates will be available in spreadsheet format on the Tax Department website. If you have any difficulty accessing the estimates or have any questions, please reach out to chloe.wexler@vermont.gov.

FY24 Hold Harmless Estimates: <https://tax.vermont.gov/municipal-officials/reports/hold-harmless>

FY24 PILOT Estimates: <https://tax.vermont.gov/municipal-officials/reports/pilot>

July VTPIE Updates / Process / Procedures

What you can do to stay on top of the evolving updates:

- Monitor the listserv, DA Newsletter and our [website](#) for training opportunities.
- Check with your CAMA vendor to ensure they are providing you with the CAMA upload into VTPIE. **Always upload your CAMA data** if you have made changes in your CAMA/ NEMRC **before you do any work in VTPIE to ensure you are using the most up-to-date information.**
- Conduct a CAMA Upload prior to working in VTPIE to ensure you have the most current data that you will need.
- Communicate with your vendor before beginning work for 2024 (rollover)
- Call your district advisor if you have any questions

VTPIE Support	https://support.axiomnh.com/support/solutions/25000019717
PVR Support	https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors
NEMRC Support	https://www.nemrc.com/support/grandList/

What's on the Calendar for July?

At a glance, important dates include:

July 1

- Property Tax Credit download (June 30) ^A
- Fiscal Year begins July 1
- Department of Taxes notifies Towns of education property tax rates. [32 V.S.A. § 5402](#)

July 5

- **Current Use Deadline** – Listers must report their initial verified current use numbers to PVR electronically for all enrolled parcels. This task is being completed in your VTPIE accounts this year with; there is no longer a need to upload the file to the State. You will receive an email when you have pending individual files that need attention. [32 V.S.A. § 3756\(h\)](#)

Early July

- **Order(s) to Reappraise by the Director** ^B

July 26

- Final Grand List for towns of less than 5000 shall be completed and deposited in town clerk's office [32 VSA § 4151](#); [32 VSA § 3004](#)

^A The first **Property Tax Credit download** became available June 30. These downloads will continue through the property tax season on a monthly basis, ending with October 28 file. Scheduled dates for 2022 are: **June 30 – July 28 – August 30 – September 29 – October 28**

^B **Order to Reappraise letters** from the Director are being sent to towns whose 2022 Equalization Study results (<https://tax.vermont.gov/municipal-officials>) fell outside the new statutory requirement of a Coefficient of Dispersion (COD) greater than 20%. The statutory criteria of a Common Level of Appraisal (CLA) between 85% and 115% was removed by Legislature effective 7/1/2023 and no longer applies.

News You Can Use

- [GL Lodging checklist](#) Includes Rollover Instructions as well
- [Handbook on Property Tax Assessment Appeals](#)
- [Best Practices Guide](#)
- [Reappraisal Activity Evaluation a/k/a 3-Prong Test](#)
- [About Abatement Guide](#)
- [VTPIE Support](#)
- [NEMRC Support](#)
- [2023 Lister Calendar & Task List](#)
- [DA & CU Assignment Map](#)
- Please scroll to the end on this newsletter for additional *Helpful Links*

Best Practices

The beginning of the appeals cycle is the appropriate time to ensure [Best Practices](#) are being followed in determining fair market value. Guidelines have been designed to determine whether a municipality is eligible for a recalculation of its education property tax liability when its grand list loses value because of an appeal under [Chapter 131 of Title 32](#), a declaratory judgment action, or an approved settlement [32 VSA §5412](#). In order for the state to reimburse a municipality, there must be evidence that a municipality followed best practices in establishing fair market value of the parcel(s) in question. This guide was developed by PVR in consultation with VALA and can be found by clicking [here](#).

Appeal Resources

- A collaborative project of the Vermont Secretary of State and PVR, the [Handbook on Property Tax Assessment Appeals \(rev 2009\)](#) provides in-depth guidance from lister grievance through BCA and beyond.
- Vermont League of Cities and Towns has compiled a centralized resource center of information and guidelines related to property taxes and appeals, which can be found at [VLCT Property Taxes Resources](#).

Lister and BCA Appeal Deadlines (PVR/VLCT)

Action	Population of less than 5,000	Population of more than 5,000
Listers commence Grievance hearings 32 VSA 4221 32 VSA 4341	Hearings must start on or before June 19	Hearings must start on or before July 9
Agenda for Lister hearings 1 VSA 312 (d)(1)	At least 24 hours before every tax appeal hearing. Constitutes a 'special meeting'	At least 24 hours before every tax appeal hearing. Constitutes a 'special meeting'
Grievance hearings end 32 VSA 4221 32 VSA 4341	On or before July 2	On or before July 22
Minutes of hearing 1 VSA 312 (b) (2)	5 calendar days from the conclusion of lister grievance	5 calendar days from the conclusion of lister grievance
Results of Grievance mailed 32 VSA 4224 32 VSA 4341	July 9	July 29
Deadline for filing appeal to BCA 32 VSA 4404 (a)	14 days from mailing of result of grievance	14 days from mailing of result of grievance
Latest Grand List can be lodged 32 VSA 4151 32 VSA 4341 32 VSA 3004	July 25	August 14
Deadline for filing Appeal to BCA 32 VSA 4404 (b)	Within 14 days after mailing Result of Grievance decision	Within 14 days after mailing Result of Grievance decision
BCA Hearings occur 32 VSA 4404(b) 32 VSA 4341 Rhodes V Town of Georgia 166 VT 153 (1997)	Must be at least started within 44 days after the last date allowed for notice of appeal	Must be at least started within 44 days after the last date allowed for notice of appeal
Site Inspections occur 32 VSA 4404(c)	Within 30 days of hearing of the appeal	Within 30 days of hearing of the appeal
Site Inspection Report to BCA 32 VSA 4404(c)	30 days from the hearing on that property	30 days from the hearing on that property
BCA Hearings end	No statutory deadline	No statutory deadline

BCA Decision Filed with Clerk, Recorded in Grand List Book, Mailed to Appellant 32 VSA 4404(c)	Withing 15 days from the time of Inspection Report	Withing 15 days from the time of Inspection Report
Appeal From BCA Decision 32 VSA 4461(a)	Within 30 days of date of Mailing of BCA Decision	Within 30 days of date of Mailing of BCA Decision

Timeline compiled by VLCT and modified for newsletter by PVR.

Please note that these dates are predicated on either June 4th/ June 24 filing(s), with no Director granted extension.

Upcoming Equalization Study and Town Review of Sales

As a reminder, please continue working through and submitting your verified sales in VTPIE. The sooner we receive the sales from you, the more time we have to help you do additional research and the better product we can return! **The deadline for submitting your town’s verified sales to PVR is September 1.**

Preparing for the Equalization Study

The process begins with the listers review of the past year’s sales for validity and then verifying and submitting their findings in the **VTPIE** portal. It is an important part of the equalization process which is used to calculate the common level of appraisal (CLA), coefficient of dispersion (COD) and equalized education grand lists (EEGL) for tax rate purposes and education funding.

Prior study sales are visible in your VTPIE account, although review and verification are only required on sales that occurred between April 1, 2022, through April 1, 2023. Please finalize your review of these sales at your earliest convenience and schedule a time with your District Advisor for an overall 411 review as well as to answer any questions you may have. The DAs will have a few checklists to review with you, including the review of coding on exempt properties, utilities, etc. to make your study results more accurate. Your assistance with this process is vital!

Special note for Reappraisal towns

Towns that have completed a reappraisal for the 2023 Grand List will be reviewing the past three years of sales in VTPIE. The new reappraisal values will be imported into VTPIE and will appear in the *Listed Value* row of the Verification section after the submission of the your post grievance RA-310 and 411 to PVR. If you have completed a full reappraisal, we would expect all listed values to have changed. If you completed a partial reappraisal, you should indicate those parcels that were reappraised and change only these listed values to reappraised values.

Please note that reappraisals are to be approved by January of the reappraisal year to be accepted for equalization (this includes all reappraisals – whether they are under Director order or town’s choice). If PVR did not approve your reappraisal or PVR was not aware of your reappraisal activity PVR will not accept the new values for equalization purposes.

If you have completed your sales validation, Thank You! We appreciate your assistance with this process!

[Introduction to Vermont’s Equalization Study](#)
[Equalization and Sales Validation Training](#)
[Course material: Sales Validation & Equalization](#)
[Sales Validation & Equalization in VTPIE](#)

myVTax reminders

Town clerks should be finished with recording of transfers with closing dates up to and including April 1 for the 2023 Grand List: this means having cleared their work queue of any lingering PTTRs that may be 'stuck'; i.e., those needing to either be submitted or sent back to the preparer. For an indication of the preparer's intent, you may check line **F6** in the PTTR that is in your queue, where the preparer has indicated their intent to record the return within 60 days of closing. Clerks may return lingering pttrs to the preparer by unchecking the 'This return is ready to be reviewed by a town clerk' box on the last page in their myVTax.

Listers should continue to monitor their account for any Withdrawal/ Discontinuances LUCT requests. These Current Use withdrawals are ongoing, you will be also alerted via email when you have LUCT (Land Use Change Tax/Penalty) value request(s). When there is a request, you will need 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\(b\)](#).

Current Use

Some helpful hints as you work your way through your download:

- ✓ **The initial review requires you to review and verify all the files.** The initial review is to be completed by July 5th [32 V.S.A. § 3756\(h\)](#)
- ✓ If the property owner has not yet filed a homestead, **they are Nonhomestead at this time.** You can correct this if they file in a subsequent download.
- ✓ If you are having issues making a file match to verify, please **contact your district advisor.** VTPIE allows district advisors to view your screen and we can often help you resolve the issue quite quickly working from that, or by scheduling a Teams or town visit.
 - Reminder: all enrolled **Farm Buildings are Nonhomestead by definition.** You will need to make sure they are coded correctly on your cost sheet before you begin allocation.
- ✓ **Excluded land valuation** is dictated by statute: Title [32 V.S.A. § 3756](#) Definition (Appraisal Value) (d) *The assessing officials shall appraise qualifying agricultural and managed forestland and farm buildings at use value appraisal as defined in subdivision [§ 3752\(12\)](#) of this title. If the land to be appraised is a portion of a parcel, any portion not receiving a use value appraisal shall be valued at **its fair market value as a stand-alone parcel**, and, for the purposes of the payment under [§ 3760](#) of this chapter, the entire parcel shall be valued at its fair market value as other similar parcels in the municipality.*
 - If this is a new parcel or the excluded land has changed you will need to look at the current use map to determine the location of the excluded land in order to value it appropriately.
 - Total land value (from cost sheet) minus excluded land (from cu calculation sheet) equals the enrolled land value. We recommend you go through the math, it will help you to complete the VTPIE data entry, understand the process and explain it to taxpayers.

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](#)

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 listing of PVR, VALA (IAAO) and VLCT offerings can be found [here](#). To register for PVR classes & webinars, please click [here](#) or on the class hyperlink.

Tuesday Morning (mostly) Webinars and Hybrid Sessions

July 18	Tuesday	PowerBi & what it can do for you	KnowledgeWave	10:00 – 11:00	Webinar
August 15	Tuesday	Legal Chats with Charlie	Atty Charles Merriman	9:00 - 12:00	Hybrid/ Montpelier
August 29	Tuesday	Intro to Microsoft Bookings	KnowledgeWave	10:00 – 11:00	Webinar
August 30	Wednesday	Reappraisal Class	District Advisors	9:00 - 12:00	Webinar
November 14	Tuesday	Communications & Teamwork	KnowledgeWave	10:00 – 11:00	Webinar
TBD		10 Supremely useful Word Features	KnowledgeWave	10:00 – 11:00	Webinar

VPA required courses being offered in 2023

July 26	Wednesday Day 1 of 2	VT State Statutes & Real Estate Law	Attorney Jim Knapp	1:00 – 4:00	Webinar
July 27	Thursday Day 2 of 2	VT State Statutes & Real Estate Law	Attorney Jim Knapp	1:00 – 4:00	Webinar
August 3 - updated -	Tuesday	IAAO 100 Day 1 of 2	Dave Cornell	8:00 – 4:00	Webinar
August 4 - updated -	Wednesday	IAAO 100 Day 2 of 2	Dave Cornell	8:00 – 4:00	Webinar
August 17 - updated -	Wednesday	Land Schedule Day 1 of 2	District Advisors	9:00 - 12:00	Webinar
August 18 - updated -	Thursday	Land Schedule Day 2 of 2	District Advisors	9:00 – 12:00	Webinar
September 6	Wednesday	Data Collection Day 1 of 4	District Advisors	9:00 – 4:30	In-person only West Rutland
September 7	Thursday	Data Collection Day 2 of 4	District Advisors	9:00 – 4:30	In-person only West Rutland
September 13	Wednesday	Data Collection Day 3 of 4	District Advisors	9:00 – 4:30	In-person only West Rutland

September 14	Thursday	Data Collection Day 4 of 4	District Advisors	9:00 – 4:30	In-person only West Rutland
September 18	Monday	IAAO 102 day 1 of 4	VALA		Webinar
September 19	Tuesday	IAAO 102 day 2 of 4	VALA		Webinar
September 20	Wednesday	IAAO 102 day 3 of 4	VALA		Webinar
September 21	Thursday	IAAO 102 day 4 of 4	VALA		Webinar
October 2	Monday	IAAO 112 Day 1 of 4	VALA		In-person West Rutland
October 3	Tuesday	IAAO 112 Day 2 of 4	VALA		In-person West Rutland
October 4	Wednesday	IAAO 112 Day 3 of 4	VALA		In-person West Rutland
October 5	Thursday	IAAO 112 Day 4 of 4	VALA		In-person West Rutland
October 9	Monday	IAAO 171	VALA		Webinar
October 25	Wednesday	IAAO 155 Day 1 of 2	VALA		In-person West Rutland
October 26	Thursday	IAAO 155 Day 2 of 2	VALA		In-person West Rutland
October 30	Monday	IAAO 300 Day 1 of 4	VALA		Webinar
October 31	Tuesday	IAAO 300 Day 2 of 4	VALA		Webinar
November 1	Wednesday	IAAO 300 Day 3 of 4	VALA		Webinar
November 2	Thursday	IAAO 300 Day 4 of 4	VALA		Webinar
November 6	Monday	IAAO 311 Day 1 of 4	VALA		Webinar
November 7	Tuesday	IAAO 311 Day 2 of 4	VALA		Webinar
November 8	Wednesday	IAAO 311 Day 3 of 4	VALA		Webinar
November 9	Thursday	IAAO 311 Day 4 of 4	VALA		Webinar

Upcoming VALA IAAO Trainings

Sept 18 -21	IAAO 102	Income Approach to Valuation	Online only - ZOOM
October 2-5	IAAO 112	Income Approach to Valuation II	In person only <i>West Rutland Town Hall</i>
Week of Oct 9	IAAO 171	Standards of Professional Practice & Ethics	Online only - VT only
October 25-26	IAAO 155	Depreciation Analysis	In person only <i>West Rutland Town Hall</i>
Oct 30 – Nov 2	IAAO 300	Fundamentals of Mass Appraisal	Online only - ZOOM
November 6-9	IAAO 311	Real Property Modeling Concepts	Online only - ZOOM
<i>Please note VALA registration fees for IAAO courses is not reimbursable through PVR Grant funding.</i>			

Upcoming courses offered directly through IAAO

- ✓ 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 is also offering these courses (at a reduced cost to VT assessing officials).

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

KnowledgeWave is back!

PVR will be offering six private classes in the upcoming year; ‘private’ in this instance means that the only participants will be those from Vermont municipalities. Please see the above *Education Tuesday Morning Webinars* table for dates, times, and registration links.

[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 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 2023, ALL classes required for certification are being offered. Please see the Education Section of this Newsletter for course dates. 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 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
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 AXIOMATIC SUPPORT (603) 413-4978 EXT 0

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

support@axiomnh.com

Online Resources

The following resources and many more aides & forms are available at:

- [VT Dept of Taxes](#) > [Municipal Officials](#) > [Forms & Publications](#)
 - > [Property Assessment](#)
 - > [Listers and Assessors](#)
 - > [Training & Certification](#)
 - > [Municipalities](#)
 - > [VTPIE Project](#)

Municipal Basics

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

Lister Aides & Forms

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

Property Assessment - Grand Lists

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

Exemptions

Exemptions	Public, Pious & Charitable PVR-317	32 VSA 3802 – Statutory Exemptions
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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