

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for June?

Act 82 Flood Abatement Reimbursement Program has been extended

Act 82 of 2024 allows the Department of Taxes to approve reimbursements to municipalities for qualifying state education property tax payments. A municipality may be reimbursed if it abated state education property taxes on property damaged by severe storms and flooding on July 7-21, 2023, and August 3-5, 2023.

On May 13, 2024, the Governor signed [Act 108 \(H.861\)](#), an act relating to the extension to abatements made before **November 15, 2024**.

A municipality may also request reimbursement of interest expenses on funds borrowed to make state education property tax payments due to disruption of tax collections resulting from flooding between July 1, 2023, and October 15, 2023. The reimbursement is limited to an amount equal to the municipality's reasonable interest expenses but not more than an 8% interest rate.

These reimbursements will be processed from the Agency of Education as a reduction in Education Property Tax liability.

For a complete explanation of the program, eligibility requirements, and to submit an online application, please visit: [Flood-Related Damage and Property Tax Abatement | Department of Taxes \(vermont.gov\)](#)

Questions? Call 802-828-5860 or email tax.pvr@vermont.gov. Thank you!

Legislation 2024

There were several municipal and property tax related bills that passed out of the House and Senate but may still be vetoed or changed during a special session. We will provide a complete list of finalized statutory changes in our July issue.

New at PVR

We're pleased to announce that Senior Appraiser/District Advisor Cy Bailey is our new Commercial Appraisal and Litigation Assistance Program Manager. Cy brings decades of experience in appraisal in Vermont and beyond to this role that will truly level the playing field for Vermonters and provide much needed expertise to towns. For more on the Commercial Appraisal and Litigation Assistance Program (CALAP), see [32 VSA 5413](#).

Cy stepped into this role on May 20, and we soon will be recruiting for his replacement as a District Advisor. If you know someone who might be excited about this opportunity to work closely with Vermont municipalities, please tell them to keep an eye out for the posting coming soon!

June VTPIE Updates / Process / Procedures

During this full transition year, as follows are where you will be doing your annual GL tasks for this coming filing and grievance period:

VTPIE 2024

- Sales Verification
- Current Use (including Change of Allocation notices, CU Grievance & upload to NEMRC for Tax Billing)
- Homestead processing
- Utility Filing attachments

NEMRC 2024

- Homestead Download (for billing)
- Exemptions creation & submission
- 411 creation & submission
- Grand List
- Grievance/Notices (**excluding Current Use**)
- Results of Grievance notices
- TIF
- Property Tax Billing (municipality choice)

What you can do to stay on top of this evolving transition:

- Monitor the listserv, DA Newsletter and our [website](#) for training opportunities.
- Monitor [NEMRC](#) for upcoming changes, GL & CAMA updates
- **We recommend listers and assessors upload their CAMA data file if changes have been made before any work is done in VTPIE to ensure you are using the most up-to-date information.**
- Communicate with your CAMA vendor before beginning work for 2025 (rollover)
- Call your district advisor if you have any questions

VTPIE Support

<https://support.axiomnh.com/support/solutions/25000019717>

NEMRC Support

<https://www.nemrc.com/support/grandList/>

PVR Support

[advisors](https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors)

[https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-](https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors)

Recommended sequence for processing Homesteads and Current Use

1. **Upload your CAMA data to VTPIE** – you want to import **all** the changes, including ownership, from the working grand list in NEMRC at this time. **This is a two-step process, once the file is uploaded from NEMRC, you must also download it into VTPIE.**
2. Process your **Homesteads** in VTPIE (first) and then download in NEMRC using # 7 when complete
3. Re-upload (NEMRC) and download (VTPIE) your CAMA data to VTPIE to ensure your CU gl values are reflective of any homestead filings and/or business/rental use allocation changes
4. Review **Current Use**, re-allocate values as necessary when a homestead has been filed

- Download CU back to NEMRC using the '**download to billing**' command in VTPIE followed by importing the file into NEMRC (#9 & then step 1) and loading to Grand List (Step 3)

Repeat this process each week or each time you are entering new data in CAMA or NEMRC

More in-depth guidance on the upload/download process, including instructions for different CAMA systems, can be found [here](#).

Guidance and process instruction(s) can be found for the topics at their accompanying links:

HS-122: How to Download & Report to the VT Department of Taxes [GB-1071](#)

Current Use: How to Review & Manage CU Allocations in VTPIE [GB-1322](#)

Sales Validation in VTPIE [VTPIE - Local Sales Validation](#)

What's on the Calendar?

Lodging of Abstract Grand List / Change of Appraisal Notices Timeline

- On or Before June 4 or June 24, depending on population size
- These are the last dates possible to meet the statute barring an extension granted by the Director
- Filing may occur any time after April 1 and prior to these dates

	Population of less than 5,000	Population of more than 5,000
Assessment date	April 1	April 1
Homestead Declarations timely filed	April 15	April 15
LATEST Abstract of individual list can be filed	June 4	June 24
LATEST change of appraisal notices can be sent 32 VSA 4342	June 4	June 24
Grievance hearings begin (Above date + 14) 32 VSA 4221	June 19	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)(b)	Within 14 days after mailing Result of Grievance decision	Within 14 days after mailing Result of Grievance decision

- If your municipality's population is under 5000, you are required to lodge an abstract/preliminary grand list with the town clerk of the town on June 4; June 24 if your municipality's population is over 5000. This is the same day you will post your grievance notice in five (5) public places and mail all of your Change of Appraisal notices **and** Change of Allocation notices for Current Use. [32 VSA 4111](#)
- If you cannot meet the deadline for lodging the abstract, you should **request an extension** from the Director of Property Valuation & Review. [32 VSA 4342](#). A sample request form can be found [here](#). These extension requests may be either scanned and submitted via email to jill.remick@vermont.gov or by mailing a hard copy directly to PVR (attn Jill Remick), Vermont Department of Taxes, 133 State Street, Montpelier, VT 05633-1401.
- This preliminary grand list (abstract of Individual Lists) must be filed with the town clerk on the same day of the filing, post Notices of Grievance Day and mail your notices of change of appraisal. **Remember, notices must also be sent on homestead and housesite values that have changed, and on all Current Use (use value) parcels that have value or allocation changes.** These notices must be sent by registered mail, certified mail or certificate of mailing [32 V.S.A. §4111](#) and [32 V.S.A. §3756](#).
- 'Lodging' means you take a **physical copy** and deliver it to the clerk for signing of the 411 and signature pages. Under current statute a physical/paper copy needs to be in the vault on that date for inspection by the public. You should post all public notices on this date. For complete lodging instructions see here <https://tax.vermont.gov/sites/tax/files/documents/GB-1067.pdf>
- Because the signing of the grand list abstract is an **"official action" of the listers**", it is subject to Open Meeting law (as a Special Meeting) and therefore should be warned at least 24 hours ahead of time, in 3 designated places. [1 V.S.A. § 312](#)
- VLCT recommends posting your Meeting Agenda for Grievance Day concurrently when you post your Notices of Grievance Day. Since this is a public meeting, it requires posting of the agenda to comply with open meeting law [1 VSA 312 \(d\) \(I\)](#) In or near town office, at two (2) other designated public places in town and on the body's official website if one exists. The agenda is also to be made available to any person prior to the meeting upon specific request.
- **PVR does not need a copy of your grand list or 411 until August 15.** The only exception to this electronic submission via NEMRC is for towns who have completed a reappraisal for the 2024 grand list. Reappraisal towns will file a 411 and form RA-310 with PVR when grievances have been completed in order for us to calculate the CLA for tax rate purposes.

News You Can Use

- **Best Practices Guide**
<https://tax.vermont.gov/sites/tax/files/documents/GB-1279.pdf>
- **Calendar & Task List 2024**
<https://tax.vermont.gov/sites/tax/files/documents/Lister-Calendar-2024.pdf>
- **Handbook on Property Tax Assessment Appeals**
https://outside.vermont.gov/dept/sos/Municipal%20Division/tax_appeal_handbook_2007.pdf

Preparation for the lodging of the Abstract Grand List

Recommended pre-lodging check list:

- ✓ Verify that all your real value, homestead and housesite changes have been made and flagged for Grievance Notice
- ✓ Verify that all property transfers have been processed as of April 1, 2024
- ✓ Verify all annually updated utilities, including cable, reflect the 2024 values (review with your DA)
- ✓ Verify your veteran exemptions reflect the final May spreadsheet as provided by VOVA
- ✓ Verify all exemptions for valid dates, statutes, values and are still eligible for exempt status
- ✓ Verify that your current use has been completed in VTPIE and the current use file is sent to NEMRC via Download to Billing function in VTPIE. Then in NEMRC, using the CU selection #10, download from VTPIE (step 1) and Load to Grand List (step 3).
- ✓ Verify that your covenant restricted housing has been reviewed with the state provided list and that any discrepancies have been corrected in your grand list
- ✓ Verify your Subsidized Housing properties have been revalued per [32 VSA 3481\(1\)](#)
- ✓ Verify that your category coding has been reviewed and corrected as needed
- ✓ Verify that your Homestead Declarations have been downloaded and are current (VTPIE & NEMRC)
- ✓ If your town taxes personal property, verify that all personal property has been entered and flagged for Grievance Notice when appropriate
- ✓ Also recommended is that you create a 'Grand List Copy' of your NEMRC database at this point in time. Creating this NEMRC 'copy' will allow you to run comparison reports using the lodging date as the base reference date. [Instructions for creating a copy of your NEMRC](#)

We strongly recommend following the steps as outlined in the [Grand List Lodging Instructions](#) prior to lodging.

NOTICES

Current Use Allocation Notices and Change of Appraisal Notices

As you know, taxpayers are to be notified of any change in value of their property and be afforded the opportunity to grieve/appeal that value.

Property owners enrolled in current use are also to be notified of the breakdown allocation of the value portions for taxability. This breakdown is controlled by statute and listers should take care to make sure that they understand the statute as well as its impact on value and taxation. Listers should also take care to make sure they review each current use parcel on a yearly basis and update values when a reappraisal is completed as well as anytime there are changes to the property or the enrollment status. (see [Title 32- 3756 \(d\)](#))

Notices should always be mailed via certificate of mailing, with each mailed separately, even if a property owner has multiple properties to avoid any chance of it being claimed that they did not get all of them.

Because one item of contention under grievance may affect the current use allocation and vice versa, it makes the most sense to mail all change of appraisal notices as well as current use allocation notices at the same time and have one grievance. Grievance rights, timelines and processes are the same for both- so keep it as simple as possible and hold them at the same time.

Also, note that your current use exemptions and allocation should be in place when you file your preliminary grand list as this is a public document for all to view and check for its thoroughness and accuracy.

2024 Reappraisal Towns details

Grievance/ Results of Grievance

At the conclusion of the formal listers grievance – on the day listers take their Grand List Oath (part of signature pages – different from lister Oath of Office), lodge the Grand List with the town clerk, and mail the Result of Grievance notices to taxpayers - the town clerk will submit [RA-310](#), as well as the resulting/post grievance 411 to PVR (via NEMRC). This allows for the town to receive a temporary CLA to be used for this year's tax billing. [32 VSA 4151](#), [32 VSA 4341](#) PVR has created a checklist to guide reappraisal towns through the tasks that need to be completed prior to the submission – your district advisor will be sharing this checklist with you.

Sales

After submitting the RA-310, the three-year batch of sales will be made available to you in your VTPIE account. The new, reappraised listed values for the three years of sales will be automatically updated in VTPIE. These sales will need to be validated and released to the state before PVR can run the 3-prong test and based on the results, accept your reappraisal. <https://tax.vermont.gov/sites/tax/files/documents/GB-1267.pdf>

When reviewing sales for the reappraisal study, subdivisions (if not invalid for another reason, ie family or abutter sales) will be included as valid sales for this study. Please pay special attention as well to sales that have significant improvements post sale. These are sales that had significant changes, ie bought land and now has a house as well or added a garage post sale or has had significant renovations. We want to compare 'apples to apples', therefore these sales should be coded as a '21'.

We recommend you pay particular attention as well to sales that were previously coded '21' – they may now be considered valid if the attributes of the parcel at the time of sale are reflective of what is in place now. Additionally, sales coded as an '18' (subdivision) previously may now be valid if you have an independent value on the land that sold, and the parcel has not yet been improved further post sale.

Tax Billing for Reappraisal Towns with Voted Early Due Dates

For towns with an early due date, the reappraisal completion process may lead to a conflict between the voted date and the date tax bills can be sent and are due. Statute grants towns the ability to in effect set a new tax due date 30 days from the mailing of the tax bill. Please see [32 VSA 4772](#) and [32 VSA 4792](#)

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.

Additionally, Vermont League of Cities and Towns provides BCA training (remote and in-person) specifically targeted to reappraisal towns. Town clerks should reach out directly to VLCT for this year's training schedules/locations and with questions.

Current Use

As with last year, you will need to verify every enrollment before you can bring the file back into your grand list ('Download to Billing' and then accept into NEMRC (#9)).

- **How to Review & Manage CU Allocations in VTPIE** [GB-1322](#)

A couple of quick reminders:

- Confirm that your current CLA is correct. This should be the CLA certified to you as of January 2024. If you are completing a reappraisal for the 2024 Grand List the CLA should be set at 1.00. If it's wrong, contact your DA.
- Carefully review your enrolled acreage and buildings. You should also check that your values are correct for the acreages and buildings. We may have missed changes in the transition to VTPIE last year and we should take the opportunity to fix it.
- If you have questions on how to use VTPIE, you can use the Information Button in VTPIE (the blue i); review the lister training available on our website; or contact your DA.

Please follow these steps to begin your review. Ideally, you should complete these steps every week!

- Make sure to update your homesteads, run all homesteads reports and make necessary changes in your CAMA system for homestead/housesite business and rental use etc.
- Create an *Upload to VTPIE file* (in NEMRC) and import that file into VTPIE (*Upload Assessment information* – new file) to make sure you are comparing the most recent information.
- Review all current use records as indicated (in the attached instructions) and complete each file
- Download to billing when all are complete in order to apply the exemptions in NEMRC for billing.

**Repeat this cycle each time until all records are complete
(make sure to do a final check in late December for late changes).**

Current Use Change of Appraisal / Allocation Notices

From the main screen in VTPIE:

- Click on [Grand List Management](#)
- Next click on [Change of Appraisal Notice & Grievance](#)
- Then click [Add](#) - choose to add all (meaning you want notices for all current use parcels) or add only which means you only want those that were changed.
- Type in a description - whatever you want to call it - maybe Current use COA notice and date?
- Now edit [Response](#) text – enter the dates for grievance etc.
- Next right-click on arrow next to [report type](#)
- Click [view notices](#)
- Then click on [reports](#) in the upper right corner
- Select [Print all](#) and you will get them in a PDF format to view before printing (you can go back and edit report if needed)
- Lastly, click [certificate of mailing](#) and print from PDF

[VTPIE Current Use Change of Appraisal notice instructions](#)

Important Reminder re Change of Allocation notices for current use parcels in VTPIE

Be careful about just 'Adding' another report in the change of allocation screen. Each time you do this it will move your current values to previous. This might make sense for subsequent changes, but it will make your values appear incorrect for the first notice if you have created multiple versions. You are better served to edit the first version you created and speak with VTPIE support if you inadvertently created additional reports so that they can delete them for you. As always, check your notices very carefully for numbers and notice info and let us know if you need help!

Towns	CU Staff	Phone	Email
Addison – Derby	Carrie Potter	802-828-6633	carrie.potter@vermont.gov
Dorset – Middlebury	Katie Emerson	802-828-6637	katelin.emerson@vermont.gov
Middlesex – Shoreham	Ken Brown	802-828-6636	kenneth.brown@vermont.gov
Shrewsbury – Worcester	Nick Zimny-Shea	802-828-6608	nicholas.zimny-shea@vermont.gov
Current Use Support	Kiree LaPointe	802-828-6635	kiree.lapointe@vermont.gov

2024 per acre values

The Current Use Advisory Board met February 2, 2024, and determined the use values for the 2024 Tax year will be as listed below. These values will be posted as well on the Tax Department website and will be found at <https://tax.vermont.gov/property/current-use>.

- \$483/ acre Agricultural Land
- \$188/ acre Forest Land
- \$141/ acre Forest Land Greater than a Mile from a Class 1, 2 or 3 Road

Withdrawals/ Discontinuances/ LUCT

Current Use withdrawals are **ongoing** and are processed in the myVTax application. You will be alerted via email when you have LUCT (Land Use Change Tax/Penalty - Form LV-314) value request. We also recommend listers make it a practice to log into their myVTax accounts monthly to check for new requests. You will be asked to determine the value as a stand-alone parcel for the land being removed as well as the most recent cu application recording information. Once Fair Market Values are submitted (if the withdrawal affects this year's allocation), PVR will modify the current use enrollment and the file will be made available to you for updates. **Please be mindful that by statute, listers/assessors have thirty (30) days to submit the completed form to the Director [32 V.S.A. §3757\(b\)](#).**

Being prompt helps move along in a timely manner any current use changes that will be processed for a property owner's parcel on the upcoming 2024 grand list year. Your attention to these requests will pay off in the fall!

VTPIE process [How to Review & Manage CU Allocations in VTPIE](#)
[Change of Appraisal/Allocation Notices for CU](#)

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 Kiree LaPointe (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](#).

Please note that trainings required for the different levels of VPA certification are notated with an asterisk* - attendees **must** attend all sessions in order to receive a certificate for the class.

PVR trainings

*Vermont Statutes	July 16 - Tuesday	1:00 – 4:00	webinar	Instructor: James Knapp, Esquire
	July 17 - Wednesday	1:00 – 4:00	webinar	
*Data Collection	August 12 - Monday	9:00 – 4:30	In-person	Montpelier
	August 13 - Tuesday	9:00 – 4:30	In-person	Montpelier
	August 19 - Monday	9:00 – 4:30	In-person	Montpelier
	August 20 - Tuesday	9:00 – 4:30	In-person	Montpelier
Solar & Cell Valuation	October 10 - Thursday	9:00 – 1:00	webinar	District Advisors

VALA IAAO

*IAAO 101	<i>VPA Level II requirement</i>		
Fundamentals of Real Property Appraisal	September 30 - October 4	In-person	West Rutland Town Hall Instructor: David Cornell
*IAAO 155	<i>VPA Level III requirement</i>		
Depreciation Analysis	November 6 & 7	In-person	West Rutland Town Hall Instructor: David Cornell
IAAO 158			
Highest & Best Use	September 9 & 10	webinar	Instructor: Chris Landin
*IAAO 300	<i>VPA Level III requirement</i>		

Fundamentals of Mass Appraisal	September 16 – 19	webinar	Instructor: Jason Frost
*IAAO 311	VMPA requirement		
Real Property Modeling Concepts	October 21 – 25	webinar	Instructor: Jason Frost

Questions about VALA sponsored courses? Please reach out to education.coordinator@valavt.org

Grant Funding/Reimbursement for Travel and Assessment Training

Application available [here](#)
 Assistance (802) 828-6887 or via email tax.listered@vermont.gov .
 Fact Sheet [Grant Education Funding for Listers and Assessors \(Municipal Reimbursement\)](#)

Vermont Property Assessor Certification Program

The mission of the Vermont Property Assessor Certification Program is to encourage, promote, and provide educational and advancement opportunities 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 currently a voluntary program designed to encourage and recognize professionalism and competency in being a municipal assessing official. 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.

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	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
Current Use support	Kiree LaPointe	kiree.lapointe@vermont.gov	(802) 828-6635

Help Desks

PVR (802) 828-5860

- ✓ Tax forms **press 1** **available Monday thru Friday**
- ✓ Municipal official support **press 2** **available Monday thru Friday**
- ✓ Current Use & all other PVR related questions **press 3** **available Mon, Tues, Thurs, Fri**

Please leave a message for your District Advisor at their number. However, if you need immediate assistance and are unable to wait for a return call please call (802) 828-5860, option 2 and ask to speak to the on-call district advisor.

VTPIE Catalis (Axiomatic) Support 1-888-508-8179 select option 1, then option 3
<https://support.axiomnh.com/support/home> support@axiomnh.com

Online Resources

The following resources and many more aids & forms are available on our website. Please follow these breadcrumbs to see what is available for Municipal Officials:

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

Municipal Basics

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

Lister Aids & Forms

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

Lister Education Grant	RA-308	Record Retention
Lister and/or Assessor Options	RA-308P	About Abatement

Property Assessment - Grand Lists

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

Exemptions

Exemptions	Public, Pious & Charitable PVR-317	32 VSA 3802 – Statutory Exemptions
Valuation of Tax-Exempt Properties	Insurance Value Reporting form CR-001 for Exempt Properties	32 VSA 3832 – Restricted Exemptions
Veterans Exemption	Subsidized Housing for 2023	Covenant Restricted (NEMRC)

Appeals

Grievance Letter Template	Sec of State Tax Appeal Handbook	VLCT Property Tax Appeals
Appeals to Director Guide	Guide to Best Practices	List Value Adjustment Request

VCGI Mapping

Vermont Parcel Program Overview	Parcel Program Frequently Asked Questions
Vermont Parcel Viewer	Parcel Program Town Data Status
Vermont Parcel Program GIS Data	Example Uses of Parcel Program GIS Data
Vermont Land Survey Library	Digital Parcel Mapping Guidelines and Contract Guidance
For Map Vendors: Guidance in working with VCGI	For Mappers: How to submit municipal parcel data updates

Town Clerk Resources

Paper PTTRS	Transfer of Mobile Homes	Municipal Officials Resources
myVTax – Recording PTTRS	MH Uniform Bill of Sale	BCA Decision Template
myVTax – Recording LUCT Lien Release	MH Quit Claim Deed	Official Notice Decision of Board of Civil Authority

VTPIE Resources

Process overview	Creating your Account	Forgot Password
NEMRC CAMA VTPIE export	General VTPIE CAMA Upload	
Patriot (Classic or AP5)	ProVal 9.1	Vision
CU - Reviewing Records	CU – Download to Billing	CU – COA Notice
Homesteads – Reviewing	Homesteads – Detailed instructions	
Equalization – Sales Validation	Equalization – Download to Excel	
Municipal Information	Organization Management	Question Management
	Submitting Municipal Information	
Recorded Trainings		
Homestead & CAMA Upload	NEMRC’s VTPIE CAMA Upload	Sales validation & Muni Info
Current Use & CAMA Upload	Grand List & CU	