

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's new?

Welcome new and returning Listers

Your first official duty as a new, or reelected lister is to take the Lister's Oath and be sworn in by the Town Clerk [32 V.S.A. § 3431](#). March is also the time when Lister boards traditionally hold their reorganization meetings to elect their officers, set their hours and generally develop a game plan for the upcoming Lister season. We strongly encourage you attend the **New & Seasoned Lister Training Webinar (four morning sessions, 9:00am – 12:00pm) March 26th, 28th and April 2nd, 4th** **OR** in person this April, in northern Vermont – specifics to be determined and announced later. The training is designed to cover different topics at each of the four unique sessions. For [VPA Certification](#) all four of the webinar sessions or the two in person sessions, must be attended. Please keep an eye on your inbox for more information!

Municipal Officers Contact Info

After elections and your board reorganization, please take a moment to update municipal officer information (Listers/ Town Clerk/ Treasurer/ Delinquent Tax Collector) in VTPIE (municipal information -> Organization ->). We also ask the 23 mostly Yes/No question(s) be answered too. Instructions can be found at <https://support.axiomnh.com/support/solutions/articles/25000026878-municipal-information-home-page-overview>. You'll want to note that that to begin with, the Municipal Information Status is set to "Drafting". This status indicates that the evaluation is being filled out by the Municipality and has not yet been submitted. Once the officials have been entered and the questions have been answered, be sure to click 'submit'.

District Advisor Update

DA Jen Myers recently returned from her leave and is now back full-time. Since Jen is back, Nancy Merrill's temporary position has ended. We would like to thank Nancy for stepping in and helping out during Jen's absence!

Lister file exchanges

<i>Duty</i>	<i>Where</i>	<i>Anticipated date of availability</i>
Homestead Declarations	VTPIE	Made available February 26
Current Use for town review	VTPIE	Mid-March
Sales validation	VTPIE	By Mid-March
Veterans list for exemption	VTPIE	Released – Check Listserv for initial file from VOVA

We anticipate a webinar training (recorded) to be offered a week prior to release. Announcements and registration information will be made available on LISTSERV/Comp60 closer to the respective dates.

You will once again be using the VTPIE/NEMRC hybrid exchange model for 2024. We encourage you to follow these steps when processing your homestead and current use files:

1. **Upload your CAMA data to VTPIE** – you want to import all the changes, including ownership, from the working grand list in NEMRC
2. Process your Homesteads in VTPIE and download in NEMRC when complete
3. Review Current Use, re-allocate if necessary when homestead has been filed
4. Load back to NEMRC – ‘download to billing’

Repeat this process each week or each time you reasonably are in the office.

What’s on the Calendar?

March 5, Tuesday	Town Meeting Day	A meeting of the legal voters of each town shall be held annually on the first Tuesday in March for the election of officers and the transaction of other business. . . 1 VSA 371(a) & 17 VSA 2640 (a), (b)
After election	Lister Oath and swearing	32 V.S.A. § 3431
On or about March 15	Current Use files made available. See Education section for training info.	32 VSA 3756(h).
Mid-March	Statewide Education Grand List & Per Parcel Payments	Distributed to towns

Current Use File Exchange

The first Current Use file exchange will be available in mid-March. A two-day webinar is scheduled for March 12th and 14th, 9-1 just ahead of the anticipated release of 2024 files. More on the training will be shared on Listserv/Comp 60 prior to the training sessions. Although the files are not required to be returned until July 5th, we **strongly** encourage you review your files for changes (ownership, acreage, parcel ID and span), add comments, validate, and submit each parcel and return to Current Use **at your earliest convenience**.

Statewide Education Grand List and Per Parcel Payments

In mid-March municipalities will receive the \$8.50 (grand list maintenance) and \$1.00 (equalization study) per parcel payments on all real estate parcels that have been assessed, both taxable and exempt [32 V.S.A. § 4041a](#) and [§ 5405](#). These payments are made for the listers/assessor’s work on and in providing the complete, accurate, and consistent property information that is critical to maintaining our statewide education system spending in Vermont. These funds are to be set aside in a reserve account and used for reappraisal purposes/grand list maintenance according to statute. We recommend your checking with your treasurer each year to make sure you have reserve accounts that are accumulating.

Vision payment codes <https://tax.vermont.gov/municipal-officials/municipalities/vision-codes>

News You Can Use

- [Legislature Link](#)
- [Lister Certificate](#)
- [Lister Certificate for a SUBDIVIDED parcel](#)
- [Utility and High Value Commercial Property Report to Legislature](#)
- [VTPIE Support](#)
- [NEMRC Support](#)
- [District Advisor & Current Use Specialist Assignment Map](#)

Additional Helpful Links are located at the end of this newsletter

Subsidized Housing Valuation – Reappraisal Towns

Subsidized Housing is to be revalued during a reappraisal by using PVR's spreadsheet (2024 will soon be available, search <https://tax.vermont.gov/search/node?keys=subsidized+housing>). These residential rental properties that are subject to a housing subsidy covenant or other legal restriction, imposed by a governmental, quasi-governmental, or public purpose entity, on rents that may be charged, fair market value must be determined by the income approach per [32 V.S.A. § 3481 \(1\)\(A\) – B\(iv\)](#) ([Lister Handbook page 49](#))

Instructions are located on the valuation tab in the worksheet as well as in our fact sheet at <https://tax.vermont.gov/sites/tax/files/documents/GB-1183.pdf>. You may contact [VHFA](#) with questions about a property's qualification status. Management contact information (for Income & Expense statement requests), as well as unit information can be found at <https://housingdata.org/>

Homesteads and Review

A link for the recent Homestead webinar training will be available [here](#) soon.

The 2024 filing season is now open. The 2024 filing due date is April 15 for [Homestead Declarations and Property Tax Credit claims](#). By statute, property owners whose dwelling meet the [definition of a Vermont homestead](#) must file annually by the April 15 filing deadline to be considered timely (October 15 for late deadline).

In Vermont, all real property is subject to education property tax to pay for the state's schools. For this purpose, property is categorized as either nonhomestead or homestead. A homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by the resident as the person's [domicile](#).

Property is considered nonhomestead if one of the following applies:

- The property is leased for more than 182 days out of the calendar year.
- The property is used exclusively for a commercial, including rental, purpose.
- The property is used for a second home, camp, vacation, or summer cottage.

What is required of the board of listers with regard to the weekly homestead declaration files?

A fact sheet has been developed by the Department with step-by-step instructions for this tax season lister responsibility and is available at [HS-122: Instructions for Municipalities to download & report to VT Department of Taxes](#). We encourage listers to keep this document handy.

The Department asks the listers to both review their weekly downloads and respond back to the Tax Department *via Lister Response in VTPIE*, if any of the following apply to these declarations:

Incorrect SPAN	Provide the entire 11-digit correct SPAN
Non Resident	Does not live or own property in town
No SPAN	SPAN has no match – can't match this to a property in town

The Commissioner of Taxes makes the final determination on whether or not the property qualifies as a homestead. The listers should notify the Department if they have good reason to believe a property does not qualify as a homestead. The Department will conduct post-filing examinations. If a property owner files a Homestead Declaration, listers should assume the property is a homestead and should code their grand list accordingly.

Listers are also responsible for making the necessary valuation allocations to establish homestead and nonhomestead values based on the following declared conditions:

Business or rental use

As long as the property meets the requirements of a Vermont homestead, a part of the homestead property (dwelling) may be used for commercial purposes or as a rental. If more than 25% of the dwelling is used for business purposes, then that portion must be reported as nonhomestead on the Homestead Declaration. However, if **any** part of the dwelling is a rental, then the percentage that is a rental must be reported.

Business use of outbuildings

Outbuildings used for business or rental are considered nonhomestead. When there are multiple outbuildings on a parcel and the owner has indicated business use of outbuildings on their declaration, it is a judgment call the board of listers must make. In most cases it will be obvious, for instances where it is not, a call to the owner will often answer the question. Included with outbuildings used for business would be ALL farm buildings that are enrolled in Current Use.

Below are some commonly asked questions and scenarios that listers may encounter:

- *Houses on land leased from the community land trust*

If the land is owned by a community land trust with 501(c)(3) status, the homestead value is a pro rata share of the land upon which the dwelling sits. The community land trust determines the pro rata portion allocable to each homeowner. If the bill is in the land trust's name, the land trust will file a list of its properties with the Tax Department. The Tax Department will notify the towns of parcels that qualify as homesteads.

- *Property located in two adjoining towns*

A Homestead Declaration must be filed separately for each town.

- *What happens if the property is transferred to a new owner after April 1?*

If the property is transferred to a new owner after April 1, the new owner will wait until the following year to file the Homestead Declaration if the property qualifies.

- *What if the homestead dwelling is also rented through Airbnb?*

Property owners are required to enter the percentage of the dwelling that is rented. All rental use is required to be reported even if it is 25% or under. The rental percentage is calculated as shown in the following example:

An 1,800 square foot home with 365 square feet rented. The 20.27% rental use (365/1,800 is rounded to 20.00%). Eighty percent of your home will be taxed at the resident rate.

If the residence is rented in total (the homeowners leave town and rent the entire house) it is calculated by the % of days rented against total number of days.

Rented while homeowner is away for winter (assuming away & rented for 90 days):
 $90/365 = 24.65\%$

Types of ownership

The following link provides information on different ownership situations that may or may not declare a homestead <https://tax.vermont.gov/property-owners/homestead-declaration/types-of-property-ownership>

Special Situations

Special situations and how they apply to homestead declaration requirements can be found at: <https://tax.vermont.gov/property-owners/homestead-declaration/special-situations>

Homestead Declarations and related topic links can be found at <https://tax.vermont.gov/property-owners/real-estate-transaction-taxes/for-tax-professionals> Exemptions are legal value/tax reductions applied to property

Did you know?

Why categorization of your grand list parcels is important for equalization and why it is important to get them right.

You may have thought the category of a property does not really matter that much. However, remember that when we equalize sales for the EEGL Study, we look at 'like' properties as well as the town as a whole. Grouping like sold properties together provides an accurate picture (sale price/listed value) of the ratio for each category and therefore for the class, as well as the town, as a whole.

The grand list categories are separated into 15 options with the intention of the category designation being meant to reflect highest and best use. In other words, what 'use' would be the most likely and profitable return to that property. And since the category is based on highest and best use, the category should not change with ownership. This is crucially important to understand!

We often don't spend enough time making sure our categories are correct and it is very important and here is why: For equalization we are attempting to take a snapshot of the parcel that was sold and what the listed value was for that exact same parcel as well as the category at time of sale. The equalization process is based on assigned ratios for each category in the grand list. Assuming that we are statistically confident in the ratio for a category, that is the ratio that will be used to equalize the entire 411 value for that category.

An extreme case would be – the town forgets to update the land parcel when houses are built, or for whatever reason does not think it is important. Assuming the land was selling at a different ratio than the residential property, all of that miscategorized property would be equalized at the land ratio instead of the residential ratio. You can imagine with the types of ratios we have been seeing recently how a few miscategorized properties that sold could skew a ratio and therefore the equalization of a category

for your town. In the big picture, equalization drives the dollar figure for education, your town's education liability and funding, and the need for a reappraisal of the town.

This is a caution to review your grand list categories and make sure to pay particular attention to them when subdividing properties or when property is improved. PVR can help you to run reports to spot check for category errors or you can export to Excel and do some checks that way. For more information on how properties are equalized you can read the following or watch our recorded material as well as consulting your district advisor. It is also important to remember that part of the equalization process is to measure the listing practices of the town, of which categorization is one of those elements.

[Equalization Study | Department of Taxes \(vermont.gov\)](#)

[Microsoft PowerPoint - Understanding your Equalization Study results \(vermont.gov\)](#)

[On-Demand Webinars and Training Materials | Department of Taxes \(vermont.gov\)](#)

Current Use

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 with this ask 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.

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) 828-5860.

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](#).

Preliminary / Tentative schedule for this year's PVR trainings.

Current Use Training	March 12 - Tuesday	9:00 – 1:00	webinar	
	March 14 - Thursday	9:00 – 1:00	webinar	
*New Lister Training	March 26 - Tuesday	9:00 - 12:00	webinar	
	March 28 - Thursday	9:00 - 12:00	webinar	
	April 2 - Tuesday	9:00 - 12:00	webinar	
	April 4 - Thursday	9:00 - 12:00	webinar	
*New Lister Training	April	9:00 – 4:00	In-person	<i>TBD northern VT</i>
	April	9:00 – 4:00	In-person	<i>TBD northern VT</i>
Legal Chats & Exemptions w/ Charles Merriman, Esq	May 2024 TBD	May 2024 TBD	TBD	
*IAAO 100 w/ David Cornell	May 16 - Thursday	8:00 – 4:00	webinar	
	May 17 - Friday	8:00 – 4:00	webinar	
*Vermont Statutes w/ James Knapp, Esq	July 16 - Tuesday	1:00 – 4:00	webinar	
	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

Classes required for Vermont Property Assessor Certification are notated with an asterisk* - attendees **must** attend all sessions in order to receive a certificate for the class.

New Lister Training can be attended either as a webinar (4 online sessions) **OR** in person (2 days) – attendees are not required to attend both the online and in person, rather one or the other for their certificate.

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 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 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	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 PTRRS	Transfer of Mobile Homes	Municipal Officials Resources
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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