

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for May?

Current Use

2024 current use enrollment files were made available to towns April 19 in VTPIE. Please see the *Current Use* and *VTPIE* sections of this newsletter for more info and guidance.

VTPIE

Lister file exchanges

| <i>Task</i> | <i>Where</i> | <i>Date of availability</i> |
|-----------------------------|--------------|---|
| Homestead Declarations | VTPIE | New declarations available every Monday |
| Current Use for town review | VTPIE | Released |
| Sales validation | VTPIE | Released |
| Utility Inventories | VTPIE | Available in Municipal section |

UE / UO / Cable Utility Values

PVR makes available utility inventories (values) to towns via VTPIE. You will find copies of the individual utility inventory reportings as **attachments in your VTPIE account**. To access these annual notifications, log into your VTPIE account, click on the ***Municipal Information*** module, and then look on the ***bottom right attachment tab***. The popup screen provides a list of pdf files for your utility accounts. By clicking on the down arrow in front of the Company account, a printable/ savable PDF will display.

Recommended sequence for processing Homesteads and Current Use

We will once again be using the VTPIE/NEMRC hybrid file exchange model while transitioning to VTPIE after grand list lodging for 2024. We strongly 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. **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

The inventory file has been sent to town clerks in municipalities with State-owned buildings. The file will be made available the first week of May to the Tax Department website <https://tax.vermont.gov/municipal-officials/reports/pilot>. As per [32 V.S.A. § 3704\(b\)](#), municipalities have 30 days in which to appeal assessed values provided.

If you have any questions or believe any structures are missing or have been sold, demolished, or otherwise, please reach out to Chloe Wexler (chloe.wexler@vermont.gov).

Utility Values – Available in VTPIE

It is important to review these values, apply your CLA to these new values or 100% (reappraisal 2024 towns or in towns with a CLA above 100%), and update as appropriate in your grand list. We recommend you also review these values as well as other UE, UO and Other categorized parcels with your District Advisor to understand the values that will be used for equalization. [32 V.S.A. § 4452](#).

Railroad Corporate Tax Distribution

FY23 Railroad Corporate Tax payments are anticipated to be issued to all Vermont towns which host railroad property. The payments are processed through the State of Vermont Treasurer’s Office VISION portal ([the payment will show the code RCT](#)). Railroad Corporate Tax (RCT) is paid by the railroad companies and collected by the Tax Department. The money collected is then distributed to railroad host towns based on the track mileage per town [32 V.S.A. § 8211](#). If you have questions that cannot be answered via the portal, please contact us at (802) 828-5860.

Veterans Exemption

The final list of eligible veterans will be provided to towns from the Vermont Office of Veterans Affairs in May. For more info, please visit [Disabled Veteran Property Tax Exemption](#).

News You Can Use

- [Legislature Link](#)
- [Lister Calendar](#)
- [VTPIE Support](#)
- [NEMRC Support](#)
- [District Advisor & Current Use Specialist Assignment Map](#)

Additional Helpful Links are located at the end of this newsletter

myVTax

Town clerks should complete their recording of transfers with closing dates up to and including April 1 for the 2024 Grand List: this includes clearing 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 by unchecking the “This return is ready to be reviewed by a town clerk” box in their myVTax.

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 lodge barring an extension granted by the Director** [32 VSA 4342](#)
- 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* | June 4 | June 24 |
| Grievance hearings begin (above date plus 14) | June 19 | July 9 |

Preparation for the lodging of the Abstract

Recommended pre-lodging check list:

- ✓ Verify that all your real value, homestead, and housesite changes have been made
- ✓ Verify that all property transfers have been processed as of April 1, 2024
- ✓ Verify all annually updated utilities, including cable, reflect the 2024 values
- ✓ Verify your veteran exemptions reflect the final May spreadsheet as provided by VOVA
- ✓ Verify all exemptions have valid dates, correct statute citation(s), correct values and continue to be eligible for exemption status
- ✓ Verify that your current use has been completed and loaded to your grand list
- ✓ Verify that your covenant restricted housing has been reviewed with the state provided inventory and that any discrepancies have been corrected in your grand list
- ✓ Verify that your category coding has been reviewed and corrected as needed
- ✓ Verify that your Homestead Declarations to date have been completed in VTPIE
- ✓ Verify that all personal property has been entered (if your town taxes personal property)

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

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](#)

Lodging of the Preliminary Grand List with the town clerk

This preliminary grand list (abstract of Individual Lists) must be filed with the town clerk. This lodging is considered an official action of the listers and as such, should be Warned. On this same day, 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](#).

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.

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)). Please see **How to Review & Manage CU Allocations in VTPIE** [GB-1322](#) Please see the VTPIE section of this newsletter for instructions on printing COA notices

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).**

We have over 1600 applications this year and hundreds of withdrawals. We likely won't finish your town until well into the fall, so you will need to keep reviewing current use for parcels that are not verified and also put in your own updates for our review.

Use the **Questions** feature in VTPIE if you want to raise an issue on a parcel. We don't review comments on the parcel as a matter of routine, but we do review the questions. Also, look to see if we've asked you a question and please respond to it!

Here's the current use staff and which towns they are assigned. Please reach out directly to the person assigned to your towns if you have any questions. Thanks!

| 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

| | | | | |
|--------------------------|---------------------|-------------|-----------|--|
| *IAAO 100 | May 16 - Thursday | 8:00 – 4:00 | webinar | Instructor: David Cornell |
| | May 17 - Friday | 8:00 – 4:00 | webinar | |
| *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 |

VALA IAAO

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|---|----------------------------------|-----------|---|
| *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 | <i>VMPA requirement</i> | | |
| 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

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 that the VALA registration fee 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>.

Vermont Property Assessor Certification Program

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.**

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 |
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|--|--------------------------|---|--------------------------|
| 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 |
| 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

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|---|---|---|
| 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

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

Exemptions

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|--|---|---|
| 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

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|---|--|---|
| 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

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|--|--|
| 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

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|--|--|--|
| 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

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|----------------------------------|---------------------------------------|---------------------------------|
| Process overview | Creating your Account | Forgot Password |
|----------------------------------|---------------------------------------|---------------------------------|

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|---|--|--|
| 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 | |