

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's on the Calendar for November?

November 1 Hold Harmless and PILOT Grant Payments to Cities & Towns
(on or about)

Education

As we wrap up PVR's offerings for 2023, please see the *Education* section of this newsletter for dates and registration links for the remaining KnowledgeWave and IAAO direct November and December offerings.

VTPIE Updates / Process / Procedures

- A printable **VTPIE Process Overview** flowchart can be found in your [VTPIE Help](#) at <https://support.axiomnh.com/support/solutions/articles/25000030095-vtpie-process-overview>
- A guide for Municipal Officials: **How to Review and Manage Current Use Allocations in VTPIE** can be found at <https://tax.vermont.gov/sites/tax/files/documents/GB-1322.pdf>
- **Downloading Current Use to Billing** instructions can be found in your [VTPIE Help](#) at <https://support.axiomnh.com/support/solutions/articles/25000029640-downloading-current-use-to-billing>

News You Can Use

- [Best Practices Guide](#)
 - [Appeals to the Director of Property Valuation and Review](#)
 - [About Abatement Guide](#)
 - [FY23 Equalization and Reappraisal Payments to Municipalities](#)
 - [VTPIE Support](#)
 - [NEMRC Support](#)
 - [District Adviser & Current Use Specialist Assignment Map](#)
- Additional Helpful Links are located at the end of this newsletter

Voted Exemptions

Courtesy reminder to organizations to petition to be on the March ballot

Listers, please check your grand list for voted exemptions that may be expiring for the April 2024 Grand List. You, or the town clerk, may as a courtesy reach out to these organizations to remind them of the

upcoming expiration and that for their possible continued exemption from property taxes, they will need to be placed on the ballot at Town Meeting in March and need to take the necessary steps to be on the Town Meeting Warning.

[32 VSA 3840](#) Charitable and fraternal organizations

*When a society or body of persons associated for a charitable purpose, in whole or in part, including fraternal organizations, volunteer fire, and ambulance or rescue companies, owns real estate used exclusively for the purposes of such society, body, or organization, such real estate may be exempted from taxation, **either in whole or in part**, for a period not exceeding 10 years if the town so votes. Upon the expiration of such exemption, a town may vote additional periods of exemption not exceeding five years each. (Amended 1961, No. 24, eff. March 17, 1961; 1975, No. 156 (Adj. Sess.), § 1.)*

Except for volunteer nonprofit volunteer fire, rescue and ambulance services, the cost of voted exemptions is borne entirely by the taxpayers in the town or city wherein the property is located. Town-voted agreements reduce the education property tax bill of the taxpayer subject to the agreement but do not reduce the education property tax liability of the town. For example: The local grange hall or Elks Club in town. The voters decide to exempt it under 32 VSA 3840. The exempted value is included in the equalized education grand list established by PVR and in the education grand list reported to the Agency of Education, and the rest of the property owners of the town fund the loss in revenue through the local agreement rate (as seen on the tax bill).

Towns and cities may also vote to exempt property owned by and used for the purposes of nonprofit volunteer fire, rescue and ambulance services. If so voted, these specific properties are exempt by default from the education grand list and the equalized education grand list. Therefore, this exemption results in the liability of the education portion being spread out statewide and paid by all Vermont taxpayers.

Organizations that may be placed on the March ballot for exemption vote:

<i>College/University/Fraternalities acquired after 4/1/1941</i>	32 VSA §3831
<i>Municipal Trust</i>	32 VSA §3832(1)
<i>Charitable / Fraternal Organizations</i>	32 VSA §3840
<i>Stabilization agreements</i>	24 VSA §2741
<i>Utility Cables, Poles, Fixtures, Gas Dist. Lines</i>	32 VSA §5401(D)(i), (ii)
<i>Approved Skating Rinks</i>	32 VSA §3832(7)(B)
<i>Inventory / Business Personal Property</i>	32 VSA §3848; 3849
<i>Greensboro / Fairlee / West Fairlee Lake Access</i>	32 VSA §3839
<i>Volunteer Fire / Rescue / Ambulance</i>	32 VSA §3840; 5404(a)(4)
<i>Municipal Owned Land in Another Town Voted Prior 1/1/1998</i>	32 VSA §5404a(5)
<i>Orphanage – Home or Hospital Treatment Center</i>	32 VSA §3832(6)
<i>Health, Recreation & Fitness Org</i>	32 VSA §3832(7)(A)

For more information, please see the exemption section in the [Lister Handbook](#) as well as reach out to your District Advisor. Additionally, election/ ballot information made be found at: <https://sos.vermont.gov/elections/election-info-resources/town-meeting-local-elections/local-petitions/> . VLCT also provides election and petition guidance, you may visit them at <https://www.vlct.org/>

Hold Harmless and PILOT Grant Payments

On or about November 1, 2023* Hold Harmless and PILOT grant payments will be issued to municipalities. Both the Hold Harmless & the PILOT payments will be issued through the State of Vermont Treasurer's Office VISION Portal. [Find Payment Codes here](#)

Homesteads and Property Tax Credits

Processing order

The following processing order is recommended:

- 1st Receive & process homesteads – VTPIE & NEMRC
- 2nd Receive payments
- 3rd Process any current use in your working queue in VTPIE. Download to billing from VTPIE as well as receive & load into NEMRC

Late Homestead Declarations

The filing deadline for homestead declarations was October 16, 2023. Homesteads that were not declared as of this date will result in a property being classified as nonhomestead. Depending on the municipality, these after-deadline filers may be required to pay the following penalties:

Penalties

When a claim is filed after April 15 the municipality retains \$15 for the cost of issuing a new bill. [32 VSA 5410\(c\)](#); [6066\(d\)](#). If additional tax is due to the municipality as a result of correcting the tax classification, that amount may include a penalty [32 V.S.A. § 5410\(i\)](#).

Finally, under [32 V.S.A. § 5410\(g\)](#) when notified by the Department that a property owner failed to declare a homestead or declared a nonhomestead property as a homestead, the municipality **may** impose a penalty as follows:

- If a declared property is not a homestead and the homestead rate is higher than the nonhomestead rate, the penalty may be set at a rate up to 3% of the education tax on the property.
- If a declared property is not a homestead and the homestead rate is lower than the nonhomestead rate, the penalty may be set at a rate up to 8% of the education tax on the property.
- If a homestead is not declared and the homestead rate is lower than the nonhomestead rate, the penalty may be set at a rate up to 3% of the education tax on the property.
- If a homestead is not declared and the homestead rate is higher than the nonhomestead rate, the penalty may be set at a rate up to 8% of the education tax on the property

Abatement of Penalties

Did you know that municipalities are the governing body that has the option to charge or waive late file homestead penalties? Towns that charge penalties also may abate these penalties if the basis is "hardship".

- VLCT provides an info sheet on possible abatement of these penalties at <https://www.vlct.org/sites/default/files/uploads/resources/documents/info-sheet-abatement-of-homestead-penalty.pdf>
- [32 VSA 5410 Education Property Tax](#)

Property Tax Adjustments

The **final** Property Tax credit downloads are scheduled to be available to towns October 30. **If taxpayers are properly due a property tax credit and it was not included in a town download, the property owner will get a check directly from the Department rather than credit towards their tax due.**

Current Use

Current, Current Use Staffing

Addison -> Derby	828-5860 #2	tax.currentuse@vermont.gov
Dorset -> Orwell	Katie Emerson 828-6637	Katelin.Emerson@vermont.gov
Panton -> Rockingham	828-5860 #2	tax.currentuse@vermont.gov
Roxbury -> Worcester	Nick Zimny-Shea 828-6608	Nicholas.Zimny-Shea@vermont.gov
PVR phone line	828-5860	

All Parcels Enrolled

Please continue monitoring your current use in VTPIE for your 2023 As Billed grand list **until all parcels are enrolled/complete and downloaded into NEMRC for tax billing (step 1 and step 3)**. It is important you work in each system, first in VTPIE to update allocation values, send notice to any parcels with value or allocation changes, and then issue a revised tax bill via NEMRC if needed. If there are any changes after a parcel is enrolled/complete, it will require PVR's Current Use to re-review.

Some helpful tips for completing your remaining files:

- ✓ Complete all homestead declarations prior to editing your current use files. If the homestead file reflects changes in business/ rental use, process in your CAMA and then import a new upload to VTPIE from NEMRC in order to true-up allocations.
- ✓ If the property owner has not yet filed a homestead, **they are Nonhomestead at this time**. You will update this if/when they file.
- ✓ If you are having issues getting 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 meeting.
 - 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.

Current Use and Your Property Tax Bill

An easy-to-understand explanation of how Current Use impacts property taxes has been developed and is available at <https://tax.vermont.gov/sites/tax/files/documents/GB-1215.pdf>

Enrolling Leased Land or Farm Buildings in Current Use

A fact sheet explaining the requirements of when a lease can be used to enroll farm buildings or fewer than 25 acres of agricultural land is available at <https://tax.vermont.gov/sites/tax/files/documents/FS-1220.pdf>. This fact sheet covers such topics as the definition of a “valid lease” and what it must include, the definition of a “farmer,” and what is needed from the lessee.

Land Use Change Tax

Please continue monitoring your myVTax account (<https://myvtax.vermont.gov>) for *LUC Values Requests* (Form LV-314) that need to be entered. **Once Fair Market Values are submitted (if the withdrawal affects this year’s allocation), PVR will modify the current use enrollment and the current use file will be sent to you for updates.**

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 take a moment to log into 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) 828-6635.

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 below.

Tuesday Morning Webinars

November 14	Tuesday	Communications & Teamwork	KnowledgeWave	10:00 – 11:00	Webinar
December 5 - updated -	Tuesday	Basic Formulas & Functions That Make You a Stronger Excel User	KnowledgeWave	10:00 – 11:00	Webinar

VPA required courses being offered in 2023

November 6	Monday	IAAO 311 Day 1 of 4	VALA		Online only - ZOOM
November 7	Tuesday	IAAO 311 Day 2 of 4	VALA		Online only - ZOOM
November 8	Wednesday	IAAO 311 Day 3 of 4	VALA		Online only - ZOOM
November 9	Thursday	IAAO 311 Day 4 of 4	VALA		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

- ✓ November [Course 151: National USPAP](#)
- ✓ December [Course 851: RES Case Study Review Workshop](#)

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 UPDATED

Addison - Derby		tax.currentuse@vermont.gov	(802) 828-5860 x2
Dorset - Orwell	Katie Emerson	katelin.emerson@vermont.gov	(802) 828-6637
Panton - Rockingham		tax.currentuse@vermont.gov	(802) 828-5860 x2
Roxbury - 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 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 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
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