

NEWSLETTER

From Your District Advisor
Property Valuation & Review



Legislative Update

In 2024 the Vermont Legislature passed Act 183, which updates the education funding formula starting with the 2025-2026 property tax year, beginning on July 1, 2025. It's important to note that the law:

- does not affect how much Vermont property owners pay in property taxes;
- does not affect how much property tax Vermont towns send to the State's Education Fund; and,
- does not affect how much money school districts receive from the Education Fund.

By January 1, the Department of Taxes will have completed its "Equalization Study" that determines the CLAs for each Vermont town. But unlike prior years, beginning in 2025 these CLAs will not be applied to each town's education property tax rates. Instead, every town's CLA will be divided by a single "statewide adjustment" and the result will be applied to each town's education property tax rates. The statewide adjustment can be thought of as the average level of appraisal of the entire state. For example, if a town has a CLA of 60%, but the statewide adjustment is 75%, then the adjustment factor applied to education property tax rates in that town will be $0.60 / 0.75 = 0.80$ or 80%. All Vermont property will still be taxed at 100% of fair market value, but the factor applied to education property tax rates will be calculated differently.

For a complete explanation, visit [Statewide Adjustment | Department of Taxes \(vermont.gov\)](#).

Upcoming September Events

VALA Annual Conference

The Vermont Assessor & Lister Association's 2024 Annual Conference will be held Thursday evening, September 5 and all-day Friday, September 6 at the Lake Morey Resort, 82 Clubhouse Road, Fairlee VT 05045. Conference info and registration is available at <https://valavt.org/education/conferences/>.

VMCTA Annual Conference

The 2024 Annual Vermont Municipal Clerk Treasurer Association Annual Conference will be held Wednesday, September 11 and Thursday, September 12 at the Capital Plaza Hotel, 100 State Street, Montpelier, VT 05661. Meeting information and registration are available at <https://vmcta.org/meetinginfo.php?id=22&ts=1724349194>.

VLCT Town Fair

The Vermont League of Cities & Towns Town Fair is being held Tuesday, October 1 (virtual) and Wednesday, October 2 in-person at the Killington Grand Resort Hotel & Conference Center, 228 East

Mountain Road, Killington VT 05751. Information and registration details are available at https://www.vlct.org/events/TF2024Reg_2410 .

What's on the Calendar?

DUE NOW

- Form 427 - Report of Municipal Tax Rates due to PVR from NEMRC As-Billed GL
- VTPIE file labeled [August Submission](#) (*generated from As-Billed GL*)
- NEMRC electronic 411 due to PVR (*generated from As-Billed GL*)

September 30

- Property Tax Credit available

October 1

- Deadline for validating and submitting 4/2/2023 thru 4/1/2024 sales to PVR via VTPIE

Municipal Tax Rates (Form 427)

Town Clerks & Treasurers - if you have not submitted your municipal tax rates to PVR please do so! Information on municipal tax rate submission can be found on the Tax department website: <https://tax.vermont.gov/municipal-officials/town-clerk/town-and-city-forms-and-reports>, there you will find [step by step instructions](#) to submit through NEMRC as well as a copy of a [paper submission form](#). Electronic submission is preferred. Please note that as per [32 V.S.A. § 3461](#) - all taxes levied by villages and special districts must be reported. Please send from your "As Billed" Grand List only once after you have printed tax bills. Form 427 Instructions can be found at: <https://tax.vermont.gov/sites/tax/files/documents/427.pdf>

PVR will be providing municipal tax rates to Taxography, Inc at the end of September. If you get a unique request from them - just make sure you have submitted your rates to PVR and you will be all set.

IAAO Education offerings this September

- **IAAO 158** **IAAO Highest & Best Use**
 - September 9 – 10 Instructor: Chris Landin
 - Webinar
- **IAAO 300*** **Fundamentals of Mass Appraisal (VPA III Requirement)**
 - September 16 – 19 Instructor: Jason Frost
 - Webinar
- **IAAO 101*** **Fundamentals of Real Property Appraisal (VPA II Requirement)**
 - September 30 – October 4 Instructor: David Cornell
 - In-person at West Rutland Town Hall

****IAAO Courses & Workshops for [Vermont Property Assessor Certification](#)***

Please see the VALA website for [registration information](#)

Property Tax Credit

Files will continue to be available through the property tax season on a monthly basis, ending with October 30 file. Remaining dates for 2024 are:

June 28 – July 31 – August 30 – September 30 – October 30

As a reminder, the legislature provided an extension in their 2023 session for the Property Tax Credit Deadline, [Act 72 \(H.471\)](#)

- Sec. 22 Provides for the extension of the deadline for claiming a Property Tax Credit:
 - The credit shall be reduced by \$150 on any claim filed after October 15 but on or before March 15 of the following year.
 - When claims are made after October 15, the credit shall be sent directly to the claimant by the Department of Taxes, and
 - The municipality shall not be required to reissue an adjusted homestead property tax bill.
 - Property Tax Credit claims may not be filed after March 15 of the following year for which the claim is made.

Equalization Study 2024

Municipalities should be working on reviewing and verifying all sales in their VTPIE Sales Validation queue for the April 2, 2023 thru April 1, 2024 period by the **deadline of October 1, 2024**. Please remember to attach any supporting documents in VTPIE as well: this would include local sales verification letter responses received, listings, verified concessions, etc.

Several items to keep in mind regardless of if you have or have not completed verifying your sales:

- Match and check listed value, grand list and category at time of sale. Reappraisal towns will be using their new reappraisal values (Current Grand List Value) for the At Time of Sale (ATS) value for all three years of sales. Non-reappraisal towns will use their Listed Value (ATS - At Time of Sale) 2023 Grand List values
- Click the word verify in each sale to edit information for all sales, even those sales deemed invalid
- Check the sales file work queue regularly for sales that may have been returned to you
- Attach documents to the sale such as deed, sales verification form, permit, etc. if this helps to explain and substantiate the special circumstance code you used
- When you code a sale as a subdivision the linked information in the grand list should be for the parent parcel, enter new span(s) in comments
- Make sure that you **Submit** as well as **Verify** all sales in your work queue
- Request a sale back from your DA if you need to change something or supply more info
- Reach out to your DA for help if needed

Reminders

- If the verification Grand list info is blank, you will need to attach or link the record by clicking on 'Properties' tab: click on 'Add property', select the correct property by name or span and click 'add'. If the parcel is a portion, you should choose the parcel to link even though you will be invalidating the transaction.
- If you have not activated the GIS portion of the program you should, this will allow you to see maps while you are in the sale (*see the VTPIE Help topic [Creating Your Account](#)*)
- **If you have not gone through the *Municipal Information* section and filled out info about your municipality and answered the questions, please do so.**
- Please be prepared for an email or call from your DA requesting a time for a full 411 review and equalization checklist review.
- For additional guidance documents, please see emails posted to [Comp60-i] by Christie dated Thursday July 11 and again August 2.

[VTPIE - Local Sales Validation](#)

News You Can Use

Appeal Resources

[Handbook on Property Tax Assessment Appeals \(rev 2009\)](#)

Appeal to the Director of PVR Guide (Appealed BCA Decisions)

<https://tax.vermont.gov/sites/tax/files/documents/Appealed-BCA-Decisions.pdf>

Best Practices Guide

<https://tax.vermont.gov/sites/tax/files/documents/GB-1279.pdf>

Tax Bill Materials and Resources

<https://tax.vermont.gov/municipal-officials/property-tax-bills>

Calendar & Task List 2024

<https://tax.vermont.gov/sites/tax/files/documents/Lister-Calendar-2024.pdf>

A Fond See You Later and a Warm Welcome

After more than 14 years as the Current Use Section Chief and just over 30 years in State Government, Elizabeth Hunt is retiring this September. Fear not, she will be returning on a part-time basis as the new Section Chief begins. "While we are thrilled for Elizabeth," said Director Jill Remick, "we are still finding it hard to picture this place without her! She has been a tenacious, knowledgeable, and engaged supervisor and co-worker. She is leaving behind an incredible team of people doing very complex work, and she deserves a great deal of credit for all this team has accomplished and for finding such fantastic staff members. Her in-depth knowledge of this program and Vermont's natural resource laws is unparalleled, and we are doing our best to learn all we can from her before she goes. We wish her a lovely next chapter in life and will miss her terribly!"

We are pleased to announce that Michael Ramsey started as the new Current Use Section Chief on August 26. Michael comes to us from the Town of Killington where he was Town Manager. He has been working with Vermont municipalities over the past several years and previously worked in Virginia in a number of capacities including conservation. In addition to his experience specific to Vermont and in land management, Michael has significant experience working with teams on process improvement, which will be key as we continue our modernization efforts. Please join us in welcoming Michael!

Errors and Omissions

If an error or omission in the listing of property is discovered after you have lodged the grand list, the approval of the Selectboard is needed to make a correction. Such errors or omissions of individual property listings may be corrected on or before December 31. Correction due to the filing or rescission of a homestead declaration does not require Selectboard approval.

[32 VSA 4261](#) *Correcting omission from grand list*

When real or personal estate is omitted from the grand list by mistake, or an obvious error is found, the listers, with the approval of the Selectboard, before December 31, may supply such omissions or correct such errors and make a certificate thereon of the fact; provided, however, the listers may make a correction resulting from the filing or rescission of a homestead declaration without approval of the Selectboard. (Amended 2005, No. 38, § 14, eff. June 2, 2005.)

[Listers' Error & Omissions Certificate PVR-4261-E](#)
[Homestead Classification Change Only PVR-4261-H](#)

Recording Name Changes to Grand List

We are often asked if it's okay to change the name when requested. We advise that listers do not make changes without written documentation in your land records to back you up. You must have something recorded in your town records, such as a death certificate, enhanced life estate or a name change notice as provided in [27 VSA 350](#).

Sample template

CERTIFICATE OF NAME CHANGE

I, _____ of _____,
in the State of _____, state that this is my legal name.

I have an interest in real estate under the name of _____.

The property affected by my name change is described in an instrument recorded in the
_____ Land Records at Volume _____, Page _____.

Signed and dated this _____ day of _____ 20__.

Witness

State of Vermont

_____ County, ss.

At _____ this _____ day of _____, 20__,

Personally appeared _____ who acknowledged
that signing this certificate to be his/her free act and deed.

Before me, _____

Notary Public

My Comm. Expires

Continued VTPIE Updates / Process / Procedures

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

- Monitor 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.
- Follow Comp60 (listserv) for news & updates
- Call your district advisor if you have questions

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

Recommended sequence for processing Homesteads and Current Use changes

- Process your **Homesteads** in VTPIE (first) as well as downloading into your NEMRC As-Billed (# 7) when complete
- Upload (from As-Billed NEMRC) and download (into VTPIE as a **Certified to Clerk** file) your CAMA data to ensure your CU gl values are reflective of any homestead filings and/or business/rental use allocation changes.
- Review Current Use, re-allocate values as necessary when a homestead has been filed or other changes occur

- 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](#).

Current Use

Current Use Contact Changes

Vermont Department of Taxes Current Use Staff			
General Inquiries		802-828-5860	tax.currentuse@vermont.gov
Town	Staff	Extension	Email
Addison - Derby	Carrie Potter	802-828-5860 ext. 6633	carrie.potter@vermont.gov
Dorset - Middlebury	Katie Emerson	802-828-5860 ext. 6637	katelin.emerson@vermont.gov
Middlesex - Shoreham	Ken Brown	802-828-5860 ext. 6636	kenneth.brown@vermont.gov
Shrewsbury - Worcester	Nick Zimny-Shea	802-828-5860 ext. 6608	nicholas.zimny-shea@vermont.gov

Current Use Application Deadlines

The deadline for submitting Current Use Application to either **add to an existing** enrollment or for a **new** enrollment for the 2023 tax year will be Thursday, September 1, 2024. Applications must be:

- hand delivered to the help desk window at 133 State St., Montpelier (doors open 7:45 to 4:30) or
- post-marked on or before 9/3/24 or
- submitted through eCuse prior by 11:59 pm on 9/3/24.

If only agricultural land and buildings are being enrolled, the maps and supporting material are also due on the same day. The application fee is now \$100 due to the July 2019 increase in recording fees charged by the municipalities.

Town Clerks

- Please check your eCuse account on a regular basis for applications that have been approved and are awaiting recording. [Municipal Service User Guide for Town Clerks & Listers](#)
- Land Use Change Lien Release <https://tax.vermont.gov/sites/tax/files/documents/GB-1179.pdf>

Need sign in assistance with eCuse? Please reach out to (802) 828-5860.

Withdrawals/ Discontinuances/ LUCT – Please Remember to Check your MyVTAX account Periodically!

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 requests. 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 current use 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 for the 2024 grand list year. Your attention to these requests will pay off this 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](#)

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 the 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

Solar & Cell Valuation	October 10 - Thursday	9:00 – 1:00	webinar	District Advisors
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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	<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

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 (VPACP)

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) 828-5860 ext. 6680	Nahoami Shannon / PVR Assist nahoami.shannon@vermont.gov	(802) 828-5860 ext. 6867

Current Use Specialists

General Inquiries		802-828-5860	tax.currentuse@vermont.gov
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Addison - Derby	Carrie Potter	802-828-5860 ext. 6633	carrie.potter@vermont.gov
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Shrewsbury - Worcester	Nick Zimny-Shea	802-828-5860 ext. 6608	nicholas.zimny-shea@vermont.gov

Help Desks

PVR (802) 828-5860

Tax Forms **press 1**
Current Use, Municipal Officials
& all PVR related questions **press 2**

Monday thru Friday
Mon, Tues, Thurs, Fri
(Daily for Municipal Officials)

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

1-888-508-8179 select option 1, then option 3
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)
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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	