

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



## *What's New?*

### **Grand List Cleanup**

In preparation of the implementation of the new Axiomatic Grand List software we are recommending listers and assessors review, and cleanup if need be, their GL descriptions and categories. An upcoming webinar, Wednesday, April 28, will help you to identify and correct errors in your grand list. Again, this administrative clean-up will be very important in the next year to ensure an easy data transition to the new grand list program. Registration for the webinar is available at <https://tax.vermont.gov/municipal-officials/education>

### **Income Tax Return filing date extension**

On March 17, the [IRS extended the federal income tax filing due date](#) for individuals for the 2020 tax year from April 15, 2021 to May 17, 2021. By Vermont law, the Vermont personal income tax filing due date for tax year 2020 is also extended to May 17, 2021.

***This extension also applies to Homestead Declarations and Property Tax Credit Claims.*** Taxpayers can file these along with their personal income tax return by May 17 without penalty or interest. This should not change your process. NEMRC is aware and they are in the process of updating the late date to reflect this.

***The filing date extension is the only extension*** – all other statutory Grand List filing dates, appeal dates, and reporting to the state dates remain the same, with no automatic extensions. Towns can still request an extension for grand list filing according to [Title 32-4342](#). For the most up-to-date information please visit [https://tax.vermont.gov/coronavirus#due\\_date](https://tax.vermont.gov/coronavirus#due_date).

### **Education**

At this time, our scheduled April offerings are *Deed Reading & Real Estate Exemptions* (April 21) and *Grand List Clean Up* (April 28). In May we will be offering a VPA Certification required course, *Land Schedule* (May 12 & 19). These three offerings will be held as webinars.

Please scroll down to the **Education** section of this newsletter for additional details on these no-charge classes as well as information on other education offerings. You may also visit <https://tax.vermont.gov/municipal-officials/education> for details on PVR webinars and to register.

- Recorded Webinars available

As part of our offered trainings, these webinar sessions are being recorded and posted online afterwards for attendee review as well as for all to take advantage of. You may visit

<https://tax.vermont.gov/municipal-officials/certification-education-programs/materials> to view the recordings of recent classes and for course materials from past classes.

## Lister Calendar

The 2021 Lister calendar is now available at <https://tax.vermont.gov/content/lister-calendar-and-task-list>

## Name That Software!

We are still on the lookout for just the right name for our upcoming Grand List Software, hosted by Axiomatic. Even though we have been getting used to IPTMS (Integrated Property Tax Management System), it is a mouthful. . . Any suggestions are welcome!

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## What's on the calendar for April?

### 2021 UVM Town Officer Education Conference

Registration is live for this year's virtual TOEC, a three-day event being held April 12<sup>th</sup>, 13<sup>th</sup> & 15<sup>th</sup>. Each day will feature three engaging and informative sessions (a total of nine live sessions) that you may pick and choose from - attend as few or as many as interests you - the fee remains the same -- \$0.00! The sessions will include digitization of land records, the new grand list program and conversion updates, place-making, how the 2020 census may impact our future, the ever-popular Lister Forum. Details and registration are available at <https://www.uvm.edu/extension/toec>

### Grand List effective date April 1

The Grand list effective date is April 1 per [32 V.S.A. §4041](#); this date applies to both value and ownership. Changes occurring after that point due to permits, property transfers, etc. (for example built in mid-April or purchased on April 5) will apply for the following year's grand list.

This does not mean you need all your grand list work done by the April 1<sup>st</sup> date. The dates your grand list should be completed are June 4 and June 24 (depending on your town population). Towns may request an extension to these dates according to [32 V.S.A. § 4342](#).

- **Inspections/ valuations as of April 1**

#### *PVR COVID Inspection Recommendations*

Our recommendation continues to be that no interior inspections occur. This does not mean your grand list should not be adjusted due to new construction, permits, changes, etc. Instead, what it does mean is that you should continue with the alternate plan you developed last spring to gain the information needed in order to be fair to all taxpayers. We recommend you reach out to property owners for data that cannot be gathered by exterior inspections. It is our opinion that full disclosure is best, explain the situation and asking for assistance. The Vermont Assessor and Listers Association ([VALA](#)), on their [sample documents page](#), provides both a *Permit Letter Sample* as well as a *Percent Complete Form* that can be used by themselves or in conjunction with a phone call to gather the data that you cannot collect without an in-person interior inspection. You may also choose to use video tours by the taxpayer when needed as an alternative.

Additional information may be found at <https://tax.vermont.gov/coronavirus/towns>

- **Owner of Record as of April 1**

*Date of Transfer / Date of Recording*

Statute requires the grand list be set with the Owner of Record as of April 1. Identifying who the Owner of Record is as of April 1<sup>st</sup> with transfers occurring in late March can pose a dilemma. The Division of Property Valuation & Review recommends using the recording date, although **towns should determine which they will use and remain consistent with that method**. One disadvantage of using the recorded date is that a sale could have closed years ago and has only recently been recorded. Calling that the sale date would be misleading, and the market could have changed significantly between the closing and recording dates.

## **Homestead Downloads**

Please continue downloading your Declarations on a regular basis, paying attention to business/ rental percentages as well as business use of outbuildings. Remember, any allocation changes in the homestead or housesite value are to be flagged for Change of Appraisal notices and require a comment. [32 VSA 4111\(g\)](#)

[Form HS-122 Download Instructions Fact Sheet](#)  
<http://www.nemrc.com/support/grandList/>

You may also refer to your listers handbook for detailed instruction and scenarios beginning on page 59.

[Guide for Vermont Listers and Assessors](#)

## **myVTax**

**Town clerks** should be completing their final recordings of transfers for the 2021 Grand List as well as reviewing their work queue for any PTTRs that may be 'stuck' and need to be addressed.

**Listers** should continue to check their account through the month for remaining sales that may impact the April 1 ownership date. You should also continue validating your sales for the Equalization Study (those on your active work list). As a reminder, myVTax is a web-based application that can be logged into securely from any computer with internet access. If you experience any issues with the process, contact your District Advisor. As always, we appreciate your assistance with this process!

Please remember also that it is important to use the appropriate codes and to answer subsequent questions when excluding invalid sales to ensure your District Advisor has the correct information. Failure to do so may result in compromised Equalization Study results. The State recognizes that sales verification is often time consuming, and this is why each town receives a per-parcel payment to reimburse those efforts. As always, we appreciate your assistance with this process.

Our recent webinar on sales validation as well as our guide on the subject can be found at

[Sales Validation in myVTax - January 21, 2021](#)  
[myVTax Guide: Sales Validation for Equalization Study](#)

## **Business Personal Property forms due**

If your town or city taxes personal property, the [PVR-4004](#) form you sent earlier should be returned by the property owner on or before April 20. If any property owners have not responded, or if you have changed the estimate of value on any owners, notify them of your estimates of value, and of the grievance date using the "No or Unsatisfactory Inventory Form." (Form [PVR-4085](#) [32 V.S.A. § 4084](#) and [§ 4085](#)).

Personal property (*your town may tax neither, still tax both or tax only one or a portion of either per town vote*) includes:

- **Inventory (PP-I)** (stock-in-trade). Inventories of goods for sale, materials used in the manufacturing process, timber rights, etc.
- **Machinery and equipment (PP-M&E)**. Office furniture and equipment, equipment in a retail establishment not classified as fixtures, propane tanks, hotel and motel furniture and equipment, fixtures which are severable or removable without material injury to the real property, etc.

### **Insurance Replacement Cost of Tax-Exempt Property**

Vermont law requires owners of property exempt from taxation to provide assessing officials with the insurance replacement cost of exempt property. If an exempt property is not insured, the owner of the property must provide a written explanation of why the property is not insured. [32 V.S.A. § 3802a](#).

Owners of most, but not all, exempt properties are required to report the insurance replacement cost. Please review the list of property owners to whom the new law applies located on the reverse side of [Form CR-001](#). Owners of a property that qualifies for any of the listed exemptions must complete and return this form to the local municipality on or before April 1 of each year.

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## ***Parcel Mapping***

### **Vermont Statewide Parcel Mapping Program Updates**

*from the folks at Vermont Center for Geographic Information. . .*

[Vermont's Parcel Mapping Program](#) was established in 2020 to continue publishing the best available municipal parcel data collected from towns, building on data collected during the 2017-2019 Statewide Property Parcel Mapping Project. These digital parcel data are now the most used spatial dataset in Vermont and [serve multiple applications](#). We appreciate those of you who continue to help keep these data current! VCGI also maintains online tools for the [viewing](#), [use](#), and [status reporting](#) of parcel data that the public can access.

This article aims to give a brief update of the ongoing Parcel Mapping Program, while providing links to resources related with the program as well as answers to frequently asked questions.

Since the completion of the project that enabled all Vermont municipalities to have a uniform digital parcel dataset in GIS format, VCGI has established a working relationship with many digital parcel mapping service providers working in the State of Vermont. Through this collaboration, service providers [provide updates directly to VCGI](#) on behalf of their towns, ensuring that a town's data stays current. For towns that do not currently have a mapping service provider, VCGI has been reaching out directly to them or to their Regional Planning Commission to understand the current state of parcel maps in the town and [provide guidance](#) on how to maintain the data and improve accuracy over time. If you have not been contacted by your Regional Planning Commission or by one of the program staff and do not currently have a digital mapping service provider, you can reach out directly to [vcgi@vermont.gov](mailto:vcgi@vermont.gov) and one of our team members will contact you.

For those towns that are seeking a GIS mapping service provider, VCGI has [existing guidelines](#) that contain template documents that can be used to help ensure data quality and aid working with a mapping vendor.

While participation is voluntary, the parcel program ultimately relies on cooperation among towns officials who oversee their grand list and map information and [their map vendors](#) to update and [share parcel data](#) with VCGI. Submitted updates are joined by VCGI with the annual statewide grand list provided by the Tax Department and incorporated into the freely available [parcel data, services, and applications](#) that are useful for towns, agencies, organizations, and the public alike. Applications such as the [ANR Atlas](#) or [E911 viewer](#), for example, also display these same parcel data.

- **Why participate in the parcel program?**

Many uses at municipal, regional, and statewide levels are currently built upon the statewide, grand list-joined layer. Whether it is understanding statewide patterns in the distribution of resources or evaluating publicly funded programs and investments, to enabling dynamic tax mapping and expediting records research, these uses and many more are now possible with uniform, grand list joined parcel layer that is statewide in coverage. A few examples and images [are viewable here](#).

Municipalities are also encouraged to use the [Vermont Parcel Viewer](#) for making it easier to understand the best available information about who owns what lands where within their bounds. VCGI will continue to publish the viewer providing a free-of-charge way for towns to share grand-list joined parcel data with their citizens. A town's digital parcel updates that are shared with VCGI will continue to be published in these applications and are posted on weekly basis. In addition to the viewer, the newly created [Vermont Land Survey Library](#) may also grow to become a useful tool for towns as it displays copies of [now required surveys for boundary line changes](#) statewide and their relation with parcel data.

Future applications such as the forthcoming [Integrated Property Tax Management System \(IPTMS\)](#) will also rely on the GIS parcel data published by the program. This increased visibility and ease of access are yet more reasons to stay on top of digital parcel map updates now and in the years ahead.

- **Where can we learn more?**

The [Parcel Program page](#) is a good place to start. It contains a program overview to questions such as how and [when](#) parcel data are maintained and updates published, how towns can participate in the program, links to [frequently asked questions](#), available data and known status town-by-town, example uses, related documents and more. Parcel-related activities are also announced on VCGI's website under the [news and updates section](#), training tools are linked [on the resources page](#), and events are announced [in the calendar](#) that are also viewable on the site's [homepage](#). Stay tuned to these resources particularly later this year as we ramp up activities related with the new IPTMS rollout. In the interim, feel free to reach us by email at [vcgi@vermont.gov](mailto:vcgi@vermont.gov) with questions.

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## **Current Use**

**From Elizabeth's desk. . .**

*Good morning listers and local assessing officials!*

*On Monday afternoon, March 15th, you should have received your first current use file for download. If you don't remember the process for downloading or you are a new lister, you may want to refer to the documentation that NEMRC has provided at [NEMRC | New England Municipal Resource Center](#) or reach out to your District Advisor, [District Advisors | Department of Taxes \(vermont.gov\)](#).*

*In order for all of us to have a successful year and finish up in a timely manner, I ask that you wait a couple of weeks before your return your first current use file. During this time period, you should make sure that*

*you have noted all of the parcels that have transferred in whole or in part. Also, use the time to get your homestead information downloaded and updated in the current use and grand list.*

***If you are reappraising this year, we would still like to get your current use file returned at least once before June. While the values may not be correct at this early stage, you can note any parcels that have transferred and get us updated acreages. This will allow us time to get applications requested.***

*If you need to reach current use staff, we are working from home most of the time but are able to pick up office phone calls from home and answer emails. The general line is 828-5860 x2. As always, thank you for the hard work you do. We appreciate it!*

*Elizabeth*

### **Annual Current Use Training Webinar**

The recordings of the two-day (March 22 & 24) training are available at

<https://tax.vermont.gov/municipal-officials/certification-education-programs/materials>

During the course of the training, the question of statewide Current Use enrollment numbers was asked. This information - statewide, county-wide and town enrollment and value totals - is available in the ***Property Valuation and Review Annual Reports*** <https://tax.vermont.gov/pvr-annual-report>.

The **ANR Vermont Natural Resources Atlas**, available at <http://anrmaps.vermont.gov/websites/anra5/> provides a layer featuring enrolled Current Use parcels. Working from the *Quick Tools* selection, click on *show map layers*, expand *Forest, Parks & Recreation* by clicking on the + and from the expanded menu, check *Use Value Appraisal Parcels*.

### **Current Use File Exchange**

The first Current Use file exchange was made available Monday, March 15. Additional information, instructions and links can be found in the Current Use section of this newsletter. Although not due back to current use until July 5th, we encourage you review to the file, make requested edits, add comments, validate each parcel enrolled, load to your 2021 grand list and return to Current Use prior to the July 5<sup>th</sup> deadline.

- ***Current Use & Reappraisal towns***

Oftentimes reappraisal towns question if they should ‘duplicate’ their efforts: do we do Current Use downloads now, even though we do not have land size changes, value changes, etc. yet from the reappraisal?

Our recommendation is YES. When there is a subdivision of property, sale of property or name change of property that is enrolled in Current Use, often the Current Use Department does not have this information until it is provided by the town. Once the department is aware of these changes, they are required to write a letter to the property owners to request a new application, change of ownership application, etc. and the owner is afforded a minimum of 30 days to report back. This process may take much longer than 30 days due to mapping needs, forester review, Current Use review, etc.

Because of this timeline, it is crucial for Current Use to find out as early as possible about any of these changes. For reappraisal towns, this means that the values might not be correct yet, but at a minimum if

you can complete the file for acreages, names, and updated SPANS, it will start the rest of the timeline moving sooner.

**The staff town assignments are:**

Towns A-F	Patrick Dakin	<a href="mailto:patrick.dakin@vermont.gov">patrick.dakin@vermont.gov</a>	828-6633
Towns G-P	Isaac Bissell	<a href="mailto:Isaac.bissell@vermont.gov">Isaac.bissell@vermont.gov</a>	828-6637
Towns R-W	Terry Hodgdon	<a href="mailto:Terence.hodgdon@vermont.gov">Terence.hodgdon@vermont.gov</a>	828-6636

Additional resources available:

For enrolled properties

[Assessing property for current use](#)

[How to allocate Land subject to Use Value Appraisal](#)

For LV-314 requests

[How to Value Land Excluded or Withdrawn from Current Use](#)

**Town resources:**

eCuse recordings (new applications)

[Municipal Service User Guide for Town Clerks & Listers](#)

Land Use Change Lien Release

<https://tax.vermont.gov/sites/tax/files/documents/GB-1179.pdf>

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## Education

### PVR Upcoming Webinars

- **Deed reading and Real Estate Exemptions** Atty Jim Barlow April 21 / 9:00 -11:30

*Learn the importance of reading deeds and how to understand the elements of a deed and how it affects your work in the lister's office. This course will also delve into types of exemptions and the statutes that are applicable.*

- **Grand List Cleanup** PVR District Advisors Wednesday April 28 / 9:00 -12:00

*This class will help you identify and correct errors in your grand list. Administrative clean-up will be very important in the next year to ensure an easy data transition to the new grand list program. Now is the time to learn and employ easy tips to check your data.*

- **Land Schedule \*** PVR District Advisors Wednesday May 12 / 9:00 -12:00  
Wednesday May 19 / 9:00 -12:00

*This class will show you how to gather and quantify your land sales data, determine influencing factors and deal with sales outside your community. The first session will cover the theory of land valuation and data gathering. The second session will focus on developing the sales grid. Issues more specific to neighborhoods and lakefront properties will be discussed as well. This course is useful for developing a new land schedule or understanding the existing process.*

\*This course is required for VPA III and you must participate in both sessions to receive a certificate.

To register for any or all of these webinars, please visit <https://tax.vermont.gov/municipal-officials/education>

### Recorded Webinars & Training materials

Did you know that tapings of our webinars, as well as course materials from our classes, are available at

<https://tax.vermont.gov/municipal-officials/certification-education-programs/materials>?\_Also available to you are course materials from our past classes. Currently available are tapings of our recent webinars:

- Current Use Training March 22/ 24
- New & Seasoned Lister Training March 10/ 12 / 17/ 19
- Sales Validation in myVTax January 21
- Your Equalization Study January 14
- Deed Reading & Real Estate Exemptions July 16, 2020
- PVR Response to COVID-19 May 6, 2020

### **NEMRC**

For a list of upcoming webinars being offered, you may visit [NEMRC](#) and click on **Webinars** in the list column on the left side of the landing page.

### **KnowledgeWave**

KnowledgeWave continues to bring Microsoft Office and professional development webinars to municipalities each month as part of the [KnowledgeWave Learning Site](#) training package. They are free for you and for all KnowledgeWave members.

If you have yet to enroll in this educational platform provided by PVR or if you wish to enroll additional town officials please send their first name, last name, town, and their unique email address to [support@knowledgewave.com](mailto:support@knowledgewave.com), they will be added to the learning site. A town may enroll up to ten (10) individual emails for town officials.

### **State Sponsored Training**

For a full list of training offered *at no charge* to current Vermont municipal assessment officials please visit <https://tax.vermont.gov/municipal-officials/certification-education-programs/state-sponsored>

### **Grant Funding/ Reimbursement for Travel**

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 available for **pre-approved** mileage and lodging expenses (distances apply). A fillable pdf, 2020/2021 grant application can be found at <https://tax.vermont.gov/sites/tax/files/documents/Grant%20Agreement.pdf>

Additionally, if municipal listers and assessors are independently taking non-PVR sponsored, assessment related courses, including those taken online, these course fees **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to assessment trainings (including mileage above 50 miles one way and lodging for multiple day classes). Applications for grants **must be preapproved prior to attending the training**. To apply, follow the Course Funding link below. If you need assistance with this process, please contact (802) 828-6887. More information about course funding and our grant program is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information>



## Help Desk & DA Contact Information

PVR GENERAL HELP LINE (802) 828-5860 / OPTION 3  
 CURRENT USE (802) 828-5860 / OPTION 2  
 IT HELP DESK (802) 828-6844

[District Advisors & their territories interactive map](#)

<b>Barb</b> Schlesinger <a href="mailto:barbara.schlesinger@vermont.gov">barbara.schlesinger@vermont.gov</a>	(802) <b>369-9081</b>	<b>Nancy</b> Merrill <a href="mailto:nancy.merrill@vermont.gov">nancy.merrill@vermont.gov</a>	(802) <b>522-0199</b>
<b>Christie</b> Wright <a href="mailto:christie.wright@vermont.gov">christie.wright@vermont.gov</a>	(802) <b>855-3897</b>	<b>Teri</b> Gildersleeve <a href="mailto:teri.gildersleeve@vermont.gov">teri.gildersleeve@vermont.gov</a>	(802) <b>855-3917</b>
<b>Cy</b> Bailey <a href="mailto:cy.bailey@vermont.gov">cy.bailey@vermont.gov</a>	(802) <b>233-3841</b>	<b>Theresa</b> Gile <a href="mailto:theresa.gile@vermont.gov">theresa.gile@vermont.gov</a>	(802) <b>522-7425</b>
<b>Deanna</b> Robitaille <a href="mailto:deanna.robitaille@vermont.gov">deanna.robitaille@vermont.gov</a>	(802) <b>323-3411</b>	<b>Nancy</b> Anderson Edu/DA assist <a href="mailto:nancy.anderson@vermont.gov">nancy.anderson@vermont.gov</a>	(802) <b>279-9938</b>
<b>Nahoami</b> Shannon / DA Assist <a href="mailto:Nahoami.shannon@vermont.gov">Nahoami.shannon@vermont.gov</a>	(802) <b>661-8967</b>		

Please leave a message for your district advisor. However, if you need immediate assistance and are unable to wait for a return call please call (802) 828-5860, select option #3 and ask to speak to another district advisor that is available.

## Online Resources

### Covid-19 Information

- **Update on New Work Safe Additions to the Be Smart, Stay Safe Order**  
<https://accd.vermont.gov/news/update-new-work-safe-additions-be-smart-stay-safe-order>
- VT Department of Health <https://www.healthvermont.gov/response/coronavirus-covid-19>
- Agency of Commerce & Community Development (scroll to 'Municipalities' and 'Real Estate')  
<https://accd.vermont.gov/covid-19/business/stay-home-stay-safe-sector-specific-guidance>

### Lister & Municipal Basics

<a href="#">Municipal resources</a>	<a href="#">Open Meeting Law – VLCT</a>	<a href="#">Tax Bill tools</a>
<a href="#">Forms &amp; publications</a>	<a href="#">Municipal Law Basics</a>	<a href="#">Property Tax Credit Confidentiality</a>
<a href="#">IPTMS Project</a>	<a href="#">Public Records - Sec of State</a>	<a href="#">VT Property Assessor Certification</a>
<a href="#">NEMRC GL Support</a>	<a href="#">Public Records - VLCT FAQ</a>	<a href="#">State Sponsored Training</a>

### Property Assessment - Grand Lists

<a href="#">Listers and Assessors</a>	<a href="#">Lister Guide</a>	<a href="#">Assessment Toolbox</a>
<a href="#">Lister and/or Assessor Options</a>	<a href="#">Lister Responsibilities</a>	<a href="#">Approved Appraisers</a>
<a href="#">eCuse</a>	<a href="#">CU Assessing Property</a>	<a href="#">CU Withdrawal - FMV</a>
<a href="#">Property Ownership &amp; Deeds</a>	<a href="#">Solar plants - valuing w/ PV Value</a>	<a href="#">Conservation Easements</a>

<a href="#">Reappraisals</a>		<a href="#">Homestead Declarations</a>
<a href="#">Grand List Lodging Checklist</a>	<a href="#">E&amp;O - Value Change</a>	<a href="#">E&amp;O- Homestead Status Change</a>

#### **Exemptions**

<a href="#">Exemptions</a>	<a href="#">Public, Pious &amp; Charitable PVR-317</a>	<a href="#">32 VSA 3802 – Statutory Exemptions</a>
<a href="#">Valuation of Tax-Exempt Properties</a>	<a href="#">Insurance Value Reporting form for Exempt Properties</a>	
<a href="#">Veterans Exemption</a>	<a href="#">Subsidized Housing</a>	<a href="#">Covenant Restricted</a>

#### **Appeals**

<a href="#">Grievance Letter Template</a>	<a href="#">Sec of State Appeal Handbook 2007</a>	<a href="#">VLCT Property Tax Appeals</a>
<a href="#">Appeals to Director Guide</a>	<a href="#">Guide to Best Practices</a>	<a href="#">List Value Adjustment Request</a>

#### **VCGI Mapping**

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