

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



## *Happy Holidays from all of us at PVR!*

### *What's New for December?*

#### **VTPIE Webinars**

On November 8<sup>th</sup>, many of you joined us at a webinar to review the first phase of VTPIE project implementation: sales validation and web-based GIS capabilities. We've posted the recording of the meeting and the presentation slides to our website where you can also find general information on the project status, timelines, training, and support. [Training and Support | Department of Taxes \(vermont.gov\)](#)

There were a lot of great questions raised in this discussion. We have scheduled a second presentation on **Tuesday, December 14<sup>th</sup>, 11am – 12pm**. In this webinar we hope to provide additional clarity on how local listers and assessors will use the VTPIE portal to validate local sales (starting in January 2022) and to provide further information and illustrations of how data will be tracked and managed locally versus statewide in the VTPIE software.

The link to the meeting can be found below:

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## Microsoft Teams meeting

### **Join on your computer or mobile app**

[Click here to join the meeting](#)

### **Or call in (audio only)**

[+1 802-552-8456,450050117#](#) United States, Montpelier

Phone Conference ID: 450 050 117#

[Find a local number](#) | [Reset PIN](#)

[Learn More](#) | [Meeting options](#)

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### **Seeking - Property Valuation Hearing Officers**

We are seeking qualified individuals to serve as State of Vermont Property Valuation Hearing Officers as required under [32 V.S.A. § 4465](#). Upon taking the oath and receiving training from our

staff, Hearing Officers will be assigned appeals (the number of which can be determined by the Hearing Officer), typically with a minimum of ten annually. They will be appointed by our agency and will be carrying out the property tax appeal hearings on the Director's behalf.

#### *Compensation & Expense Reimbursement*

Hearing officers are paid \$120 per diem for the day(s) hearings are attended and are also reimbursed for reasonable expenses incurred in connection with the duties of a hearing officer, including some travel expenses, postage, phone, some supplies and more. In addition, hearing officers may request reimbursement at the rate of \$25.00 per hour (for up to 8 hours per day) for time spent on administrative duties, such as sending hearing notices, writing reports, etc.

Interested persons may reach out to Director Jill Remick at [jill.remick@vermont.gov](mailto:jill.remick@vermont.gov) or 802-828-6639.

### **Renter Credit Program**

Did you know that taxpayers that own mobile homes and pay lot rent are eligible for both state credit as property owners (HS-122 & HI-144) as well as renter credit for lot rent? The new Renter Credit program and Landlord Certificate information is now available on the Department's website. Additional guidance and new forms will be posted on or before the tax filing season.

- <https://tax.vermont.gov/>
- <https://tax.vermont.gov/individuals/renter-credit>
- <https://tax.vermont.gov/individuals/renter-credit/calculator-and-credit-amounts>
- <https://tax.vermont.gov/individuals/renter-credit/income-eligibility-limits>
- <https://tax.vermont.gov/property/landlord-certificates>

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## ***What's on the Calendar for December & early January?***

### **No later than January 1st**

- **Equalization Study results mailed to towns** [32 VSA 5406](#)

### **December 31**

- **Last day for Errors & Omissions** [32 VSA 4261](#)

### **January 1**

- **List Value Adjustments (Best Practices)** [32 VSA 5412](#)
- **Notice to PVR of Town Reappraisals effective as of April 1, 2022**

### **January 1 thru 17**

- **Electronic Submission of final 411**

### **Equalization Study Results**

Letters from the Director notifying towns of their calculated CLA and COD will be mailed for receipt to towns by January 1st. The full three-year Certified Sales Report as well as the Certified Final Computation sheet will be available in early January at the Vermont Department of Taxes website [Reports - Equalization Study](#). Additional information on the study results, petition for redetermination, and how to read the full reports will be available in the January 2022 newsletter.

## Errors & Omissions

Real value changes, allocation changes in the homestead or housesite value, and allocation changes in Current Use, are to be considered as Errors & Omissions and noticed (a Change of Appraisal to be sent to the taxpayer with grievance date and time) as well as being issued a revised tax bill. Additionally, changes based solely on the filing or rescission of a homestead declaration after your Grand list is lodged are not considered cause for SelectBoard Errors and Omissions [32 VSA 4111\(g\)](#), **they do need to be certified and attached to your official vault, lodged-Grand List**. A link to form PVR-4261, used for Errors and Omissions for housesite classifications, is provided below.

[PVR-4261 - Homestead / Housesite Classification Change](#)  
[PVR-4261-E - Errors & Omissions Certificate](#)

**Both E&O forms should be attached to the official vault copy of the grand list.**

## Adjustment to Grand List Value due to appeal or court action

A municipality may request a one-time adjustment of the education grand list value that was reduced due to a judgment or a settlement. This reduction in value due to an appeal or court action must have no further appeal available. Municipalities have until January 17, 2022, to submit requests for property valuation appeal settlements or judgments that were finalized in 2021. Municipalities must use PVR's online form to file a request and provide supporting documentation before the deadline. This application form, along with instructions and eligibility criteria, can be found at <http://tax.vermont.gov/municipal-officials/request-list-value-adjustment>

*Note: Please ensure the 2020 Final Grand List/411 that you submitted via NEMRC to PVR in first quarter of 2021 contains the grand list value that was reduced due to a 2021 judgment or settlement.*

## Reminder for Reappraisal Towns

If your town is completing a reappraisal for your 2022 Grand List, please contact Chloe Wexler at (802) 828-6834 or [Chloe.Wexler@vermont.gov](mailto:Chloe.Wexler@vermont.gov) if you have not already done so. PVR needs to be officially informed by January 1, 2022. This is crucial as adjustments need to be made in a reappraisal year for Current Use CLA, Utilities CLA, tax rate calculations, and equalization. If we are not informed by the town in official format [RA-308 Detailed Reappraisal Compliance Plan](#), we cannot make these adjustments and it will impact your town financially.

## Final Grand List Due Date

Final 411s for Grand List year 2021 are **due to PVR by Monday, January 17, 2022**. This final submission will be used for the reconciliation (true-up) completed by the Agency of Education. Please submit your 411 electronically from your 2021 'As Billed' Grand List and, for your town:

- Creating a backup of this final Grand List prior to submission is highly recommended.
- Verify that your NEMRC program is current on updates before submitting.
- A printout of this 411 (all pages) should also be given at this time to your Town Clerk to be attached to the vault copy of the 2021 Grand List.

[NEMRC 411 Filing Instructions](#)

## Voted Exemptions

Now is a good time to check the expiration dates on your voted exemptions. Do you have dates that are expired or will expire before 3/31/22? If so, you should consult with the town clerk about getting the item

on the warning for Town Meeting vote this coming spring. Vote should follow Grand List year rather than Tax year (for example, a start date of 04/01/2022 with an expiration date of 03/31/2027 for a 5-year vote).

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## Current Use

### All Parcels Certified

Please continue with your Current Use exchanges in your 2021 As Billed grand list until all parcels are in-sync, certified, and loaded to this grand list. **It is important with each exchange to load your values, send a notice to any parcels with value or allocation changes and issue a revised tax bill if necessary.** When all parcels have been approved for the year, you will receive notice that your Current Use file is 100% certified. Any changes to your file after it is 100% certified will require the file be sent back to Current Use for recertification.

Valuing land for enrolled properties

[Assessing property for Current Use](#)

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

### Withdrawals/ Discontinuances/ LUCT

Current Use withdrawals are **ongoing**, processed through the myVTax application. You will be alerted via email when you have LUCT (Land Use Change Tax/Penalty) value requests in myVTax. Please log into your myVTax account as soon as possible where you will be asked to determine a value for the land being removed from the program. **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\(b\)](#).**

myVTax process

[myVTax Guide: LV-314 Return Navigation for Listers](#)

[Land Use Change Lien Release](#)

[How to Recover Your Username & Reset Your Password](#)

Valuation

[How to Value Land Excluded or Withdrawn From CU](#)

[Land Developed or Withdrawn from Current Use](#)

If you need more information about how to get access to your myVTax account, how to value the land, or how to notify the taxpayer, please reach out to your district advisor.

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## Education

### On-Demand 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.**

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|---|--------------------|
| • State Statutes Training**             | July 14 / 15, 2021 |
| • Land Schedule Training**              | May 19/ 26, 2021   |
| • Grand List Clean Up                   | April 28, 2021     |
| • Deed Reading & Real Estate Exemptions | April 21, 2021     |
| • Current Use Training                  | March 22/ 24, 2021 |

- New & Seasoned Lister Training\*\* March 10/ 12/ 17/ 19, 2021
- Sales Validation in myVTax January 21, 2021
- Your Equalization Study January 14, 2021

## KnowledgeWave

KnowledgeWave continues to bring Microsoft Office and professional development webinars to municipalities each month as part of the [KnowledgeWave Learning Site](#) training package. These webinars are free for all KnowledgeWave members. The new, live webinars coming your way this September are:

- **Send Personalized Letters or Email with Mail Merge**  
12/2/21 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Using Whiteboard in Windows and Microsoft Teams**  
12/3/21 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)
- **What is Microsoft 365?**  
12/7/21 at 1 pm EDT | 30 min | [Learn More or REGISTER](#)
- **Managing Meetings: Team Building**  
12/7/21 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Manage SharePoint Permissions and Access**  
12/15/21 at 10 AM EDT | 60 min | [Learn More or REGISTER](#)
- **Linking and Sharing Data in Excel**  
12/15/21 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Make the Job You Have the Job You Love: Bad Leaders, Culture and Job**  
12/16/21 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **7 Ways to Find Time for Your Professional Development**  
12/21/21 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)

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, grant application can be found at <https://tax.vermont.gov/sites/tax/files/documents/Grant%20Agreement.pdf>. You will need to download and save the application to your computer, close the web version, and reopen the file on your computer.

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>

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](#)

<b>Barb Schlesinger</b> <a href="mailto:barbara.schlesinger@vermont.gov">barbara.schlesinger@vermont.gov</a>	(802) <b>369-9081</b>	<b>Deanna Robitaille</b> <a href="mailto:deanna.robitaille@vermont.gov">deanna.robitaille@vermont.gov</a>	(802) <b>323-3411</b>
<b>Benton Mitchell</b> <a href="mailto:benton.mitchell@vermont.gov">benton.mitchell@vermont.gov</a>	(802) <b>233-4255</b>	<b>Jen Myers</b> <a href="mailto:jennifer.myers@vermont.gov">jennifer.myers@vermont.gov</a>	(802) <b>522-0199</b>
<b>Christie Wright</b> <a href="mailto:christie.wright@vermont.gov">christie.wright@vermont.gov</a>	(802) <b>855-3897</b>	<b>Teri Gildersleeve</b> <a href="mailto:teri.gildersleeve@vermont.gov">teri.gildersleeve@vermont.gov</a>	(802) <b>855-3917</b>
<b>Cy Bailey</b> <a href="mailto:cy.bailey@vermont.gov">cy.bailey@vermont.gov</a>	(802) <b>233-3841</b>	<b>Theresa Gile</b> <a href="mailto:theresa.gile@vermont.gov">theresa.gile@vermont.gov</a>	(802) <b>522-7425</b>
<b>Nancy Anderson / Edu Coord (PT)</b> <a href="mailto:nancy.anderson@vermont.gov">nancy.anderson@vermont.gov</a>	(802) <b>279-9938</b>	<b>Nahoami Shannon / PVR Assist</b> <a href="mailto:nahoami.shannon@vermont.gov">nahoami.shannon@vermont.gov</a>	(802) <b>595-3402</b>

### Temporary District Advisor assignments:

<b>Andover</b>	Cy		<b>Royalton</b>	Barb
<b>Barnard</b>	Deanna		<b>Searsburg</b>	Cy
<b>Bethel</b>	Theresa		<b>Sharon</b>	Barb
<b>Braintree</b>	Deanna		<b>Somerset</b>	Teri
<b>Bridgewater</b>	Deanna		<b>Stockbridge</b>	Theresa
<b>Chelsea</b>	Barb		<b>Strafford</b>	Barb
<b>Fairlee</b>	Deanna		<b>Stratton</b>	Cy
<b>Hartford</b>	CY & Barb		<b>Thetford</b>	Cy
<b>Jamaica</b>	Cy		<b>Tunbridge</b>	Barb
<b>Killington</b>	Theresa		<b>Vershire</b>	Cy
<b>Landgrove</b>	Cy		<b>Wardsboro</b>	Cy
<b>Mendon</b>	Theresa		<b>Washington</b>	Barb
<b>Peru</b>	Cy		<b>West Fairlee</b>	Cy
<b>Pittsfield</b>	Theresa		<b>Weston</b>	Cy
<b>Plymouth</b>	Theresa		<b>Whitingham</b>	Cy
<b>Randolph</b>	Barb		<b>Wilmington</b>	Cy
<b>Reading</b>	Deanna		<b>Windham</b>	Cy
<b>Readsboro</b>	Christie		<b>Winhall</b>	Deanna

## Current Use Specialists

Patrick Dakin	<a href="mailto:patrick.dakin@vermont.gov">patrick.dakin@vermont.gov</a>	(802) 828-6633	Towns A - F
Isaac Bissell	<a href="mailto:isaac.bissell@vermont.gov">isaac.bissell@vermont.gov</a>	(802) 828-6637	Towns G-P
Nick Zimny-Shea	<a href="mailto:nicholas.zimny-shea@vermont.gov">nicholas.zimny-shea@vermont.gov</a>	(802) 828-6608	Towns R-W

## Help Desks

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

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, select option #3 and ask to speak to another district advisor that is available.

## Online Resources

### Covid-19 Information

- [Vermont Forward](#)

### 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="#">32 VSA 3832 – Restricted Exemptions</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>