

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for February?

VTPIE is LIVE!

The VTPIE Sales Validation is now live! Local listers and assessors will begin using the VTPIE portal to validate their sales in place of myVTax. Town clerks will continue to use myVTax to process property transfer tax records. Below you will find the necessary information on how to request and access your VTPIE account:

- As of January 20, users are able to request an account through this link: <https://request.vtpie.org/>
- Once your account request has been processed, you will receive an e-mail from support@axiomnh.com within 24 – 48 Hours**
 - Make sure to check your JUNK/SPAM folder
 - If your town or municipality has one email, only one user can be logged into the system at one time
 - Creating individual email account per user is the best practice, though not required
 - Even though not required, we highly recommend that you attend the VTPIE Sales Validation training whether live (or recorded) prior to requesting access
 - **All access requests are being verified before they are granted. Access ideally will be granted within 24 – 48 hours but may take longer if verification issues occur
- Activate your account using the link provided in the email
 - Need Help? Click [HERE](#) for a step-by-step process on activating your account
- Once you have activated your account you will be all set and may begin validating your sales for the 2022 Equalization Study!
 - Don't forget to bookmark the [VTPIE link](#) for easier access

VTPIE Training (Sales Validation & GIS)

- If you have not attended the Sales Validation Training, additional LIVE training schedules have been posted and could be found [HERE](#)
- Recorded Sales Validation Training and presentation materials are also available [HERE](#)
- GIS Training is now available. Click [HERE](#) to register
 - Your user account for VTPIE is different from your GIS account
 - To request for GIS user account, click [HERE](#)

Axiomatic Support:

Website	Support.axiomnh.com
Email	support@axiomnh.com
Tele	(603) 413-4978 ext 0

District Advisor & Their Territories

With Jen Myers recently joining us, we are once again full-staff strong! We have finalized our 2022 districts with the intention of making this transition as smooth as possible for listers and assessors. The District Advisors have been reaching out to their towns, both old and new, as well. These new assignments will be posted shortly at <https://tax.vermont.gov/content/district-advisor-list>.

For those of you who might be new to the lister/assessor world in Vermont, district advisors are your first stop for help in the lister world. We can provide help and guidance with listing questions and issues as well as provide training for lister/assessors in the towns. If we do not know the answer to your question, we will help bridge the gap and find the resources you need to discover the answer. This function is a state provided service to the towns at no charge.

February PVR Trainings

We request that when signing into Teams, you please sign in using your name and town to receive your Certificate of Attendance. No pre-registration is needed for these webinars.

- **Equalization, Sales Validation and VTPIE Training**

This webinar provides an opportunity to learn how to validate your sales accurately and in a thorough manner. Day two demonstrates how to read sales reports and final computation sheet and what it means for your town as well as providing you with an understanding of how sales in your town impact your CLA and COD. Pat Santoso, Axiomatic, will also be on hand February 10 to provide a review of the VTPIE training for sales verification in VTPIE.

February 9 9:00AM – 12:00PM

February 10 9:00AM – 1:00PM

To join this Microsoft Teams meeting:

Join on your computer or mobile app

[Click here to join the meeting](#)

Or call in (audio only)

[+1 802-828-7667](tel:+18028287667), [832914125#](tel:+18028287667) United States, Montpelier

Phone Conference ID: 832 914 125#

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

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

- **Current Use Training**

This two-day training covers how listers should calculate excluded land for allocation, calculate the Fair Market Value for Land Use Change Tax (LUCT) purposes, and review your duties as a lister. This course is a must for both new and seasoned lister and assessors. This course incorporates all functions performed in myVTax, eCuse, as well as those implemented in NEMRC, and clarifies the differences.

February 16 (part 1) 9:00AM – 12:00PM

February 18 (part 2) 9:00AM – 12:00PM

Microsoft Teams meeting

Join on your computer or mobile app

[Click here to join the meeting](#)

Or call in (audio only)

[+1 802-828-7667](tel:+18028287667), [521087289#](tel:+18028287667) United States, Montpelier

Phone Conference ID: 521 087 289#

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

Property Valuation & Review Reports Now Available

This January, PVR submitted three reports to the Legislature. In addition to the Annual Report that PVR completes each year, the Division was tasked with “proposing options to collect and report data annually on the number and grand list value of secondary residences located within this State” and with “recommend[ing] ways to assist towns with appraising high-value or unique commercial properties, including property owned by utilities.” Please find links to them below.

- **PVR Annual Report:** <https://tax.vermont.gov/pvr-annual-report>
- **Act 73 Second Residences Report:** <https://tax.vermont.gov/forms-and-publications/reports>
- **2021 Utility and High Value Commercial Property Recommendations, Per Act 73 Sec.22:** <https://tax.vermont.gov/forms-and-publications/reports>

Tax Filing Season 2022

The 2022 filing season opened on January 24 for both federal and state returns. The 2022 filing due date is **April 18** for Vermont personal and corporate income tax returns, as well as annual Homestead Declarations, Property Tax Credit Claims, and Renter Credit Claims.

Filing Season Updates for 2022 can be found at <https://tax.vermont.gov/filing-season-updates>

Homestead Declarations and related topic links can be found at <https://tax.vermont.gov/property-owners/real-estate-transaction-taxes/for-tax-professionals>

Request for Lister’s certificate of Housesite Value are now known as HSD-315 and HSD-316 (formerly PVR-316/ PVR-317 respectively).

- For full parcel purchase or multiple housesites on the same span – form **HSD-315:** <https://tax.vermont.gov/document/2021-form-hsd-315>
- For a new span/subdivided parcel - form **HSD-316:** <https://tax.vermont.gov/document/2021-form-hsd-316>

Tax forms are now available and can be found at <https://tax.vermont.gov/tax-forms-and-publications/individuals> Please do not substitute prior year tax forms for this year’s filing.

Helpful handouts and an online FAQ for your residents -

- Fact Sheet on the VT Homestead Declaration <https://tax.vermont.gov/sites/tax/files/documents/FS-1051.pdf>
 - Homestead FAQ <https://tax.vermont.gov/property-owners/homestead-declaration/faqs>
 - Fact sheet on the VT Property Tax Credit <https://tax.vermont.gov/sites/tax/files/documents/FS-1038.pdf>
 - Fact Sheet for determining Household Income <https://tax.vermont.gov/sites/tax/files/documents/FS-1057.pdf>
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What's on the Calendar for February?

Closing your 2021 Grand list - Certification of No Appeals – February 1, 2022

Statute provides the first Tuesday of February as the date the listers and select board certify the previous year's grand list as the valid, legal grand list for the town or city. If you have older grand lists in your vault that have not been formally closed with this form you may also close them at this time. You do not have to have been listers or selectboard at the time, as all you are attesting is that there are no outstanding appeals affecting that year's grand list. PVR provides as a courtesy Form [PVR-4155](#) for your convenience.

[32 VSA 4155](#) Certificate and attestation

When no statutory appeal as provided by law from the appraisal of the listers and no suit to recover taxes paid under protest is pending on the first Tuesday of February following such lodgment, the select board and listers of a town or the mayor and assessors of a city shall endorse a certificate to that effect upon the grand list and the same shall be attested by the town or city clerk with the date of such attestation.

[32 VSA 4156](#) After appeal and suit determined

When such appeal or suit is then pending, such certificate shall be made as soon as such appeal or suit has been finally determined.

[32 VSA 4157](#) Effect of such certification

From the date of endorsing such certificate upon the grand list as aforesaid to the effect that no such appeal or suit is pending, when offered in evidence in any court in this state, such list shall be received as legal grand list of such town or city and its validity shall not be put in issue by any party to any action in any hearing or trial in any court.

Veterans' Exemptions Review

Recently, the first Veteran Exemption spreadsheet was emailed to towns as well as posted to Listserv. Please check your email to verify you have received this file – if you have not, please reach out to Cathy Grupp directly at cathy.grupp@vermont.gov. Cathy is the new contact at the Vermont Office of Veteran Affairs, having replaced Ed Burkhart, who retired. Cathy will be working with the municipalities to assure VOVA information of veterans/spouses eligible for the VT Veterans Property Tax program is correct.

This is a preliminary list; the final list will be sent to towns as soon as possible after the state statute deadline of May 1st. **VOVA will no longer accept late applications – applications post marked by May 1st will be processed.**

Homestead Downloads

Listers will be notified via an email from the department letting them know their first Homestead file is ready for download. Please remember to

- Make sure you have run the NEMRC **Live Update** before downloading.
- Make sure you are in your current 'working grand list' before downloading.

This year's filing due date is April 18th; late files will be accepted until October 15.

These fact sheets, as well as instructions provided on the [NEMRC](#) website, are provided as a refresher for you on the Homestead process:

[The Vermont Homestead Declaration](#)

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

For a more in-depth look at the homestead process including instructions, guidelines, and scenarios you may also refer to Chapter XIV, pages 59 – 68 in your listers handbook, which can be found at <https://tax.vermont.gov/content/gb-1143-lister-and-assessor-handbook>

News You Can Use

Electronic Submission of Final 411

Final electronic 411s for Grand List year 2021 were **due to PVR Tuesday, January 18, 2022. If you have yet to submit, please do so at your earliest convenience.** You will be submitting your 411 electronically from your 2021 'As Billed' Grand List and, prior to submission, we recommend:

- Creating a backup of this final Grand List
- Verify that your NEMRC program is current on updates
- Providing a printout of this Final 411 (all pages) to your Town Clerk to be attached to the vault copy of the 2021 Grand List.

[NEMRC 411 Filing Instructions](#)

Appeal of Sales Study Results Request for Redetermination Petitions

Municipalities that are appealing and have submitted their timely, written signed petition will be contacted by their District Advisor to schedule a meeting to discuss the issues. Please be aware that the municipality has the burden of making its case and that redeterminations will be based exclusively on the evidence presented and its relative weight and on matters officially noticed by the Director or their designated hearing officer.

Listers Inspections - 2022

PVR reminds property owners and Listers/Assessors to consider the alternatives to interior inspections below. It is important that towns use alternate measures as needed to ensure that all properties are assessed equitably.

1. Send out inventory sheet (mailer) for correction
 - a. Sample Mailer form (Burlington)
 2. Log onto the contractor's website to make corrections to data
 - a. Online Property Assessment Data Verification
 3. Video tour of property
 - a. Real time tour with smart phone (not recorded or saved)
 - b. If saved or recorded the videos become public record
 - c. Monitor and microphone (baby monitor)
 4. Send pictures of current pictures of interior inspection
 - a. The pictures become public records once received by town office
 5. Telephone interview with homeowner
 6. Interview with homeowner at door
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Current Use

2022 per acre values

The Current Use Advisory Board has set the Use Values for the 2022 Tax Year as follows:

- \$429/ acre Agricultural Land
- \$170/ acre Forest Land
- \$128/ acre Forest Land Greater than a Mile from a Class 1, 2 or 3 Road

The per acre value(s) have increased from prior TY 2021, therefore enrolled land will be assessed at a higher value per acre and enrollees, for the most part, will see an increase in their tax bills. To calculate the use value of enrolled land the following formula is used:

$(\text{Number of acres enrolled}) \times (\text{use value}) \times (\text{CLA as of 1/1/22}) = \text{use value of enrolled acres} - \text{the grand list value property owners are taxed for the enrolled acreage.}$

The NEMRC software provides a clear **Explanation of Current Use Reduction** notice within the CU module (#9 on the main menu). This explanation is printable and specific for each enrolled parcel and details the taxpayer's use allocation, the net taxable grand list and exemption reduction values. This helpful tool provides both municipalities and property owners a step-by-step explanation of the math involved with current use exemption calculations.

eCuse

Checking your online eCuse account now will give you a jump start on the upcoming 2022 GL applications that have been received by Current Use. Knowing what changes are in the pipeline helps facilitate quicker file exchanges, reaching 100% certification earlier and a smoother process for all.

<https://secure.vermont.gov/TAX/ecuse/home>

Town clerks should also be checking regularly for applications that have been approved and are awaiting recording. The helpdesk (802) 828-5860 /option 2 is available for both listers and clerks if assistance is needed.

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. We also recommend listers make it a practice to log into their myVTax accounts monthly to check for new activity. When there is a request, 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.

Education

PVR's Preliminary 2022 Trainings

The Division of Property Valuation and Review (PVR) offers lister and assessor courses at **no charge** to current Vermont municipal assessment officials. Below are listed our trainings for 2022; please note that dates and times for trainings offered from March forward are tentative at this time.

- **Equalization, Sales Validation and VPIE Training**
*Teams Webinar – please see above ‘What’s New’
Section in this newsletter for details & link*

February 9	9:30 – 1:00
February 10	9:00 – 1:00
- **Current Use Training**
*Teams Webinar – please see above ‘What’s New’
Section in this newsletter for details & link*

February 16	9:00 – 12:00
February 18	9:00 – 12:00
- **New & Seasoned Listers Session 1*** *Tentatively* March 16 morning session
- **New & Seasoned Listers Session 2*** *Tentatively* March 18 morning session
- **New & Seasoned Listers Session 3*** *Tentatively* March 23 morning session
- **New & Seasoned Listers Session 4*** *Tentatively* March 25 morning session

**Please note this course is a requirement for the Vermont Property Assessor Level I certification and participants are required to attend all four sessions for the Lister Training Workshop Certificate.*

- **Deed Reading & Real Estate Exemptions** *Tentatively* April
- **Grand List Cleanup** *Tentatively* April 25 morning session
- **Reappraisal** *Tentatively* May 10 morning session
- **Advanced Lister Training** *Tentatively* June 8
- **Solar/Cell/Subsidized Housing** *Tentatively* June 16
- **Statutes & Real Estate Law Session 1 of 2*** *Tentatively* July afternoon session
- **Statutes & Real Estate Law Session 2 of 2*** *Tentatively* July afternoon session

**Please note this course is a requirement for the Vermont Property Assessor Level III certification and participants are required to attend both sessions for the State-sponsored Statutes & Rules in Property Assessment Certificate.*

- **IAAO 100** *Tentatively* August 3 & 4 Two full day classes
Real Estate Property Appraisal Workshop*

**Please note this course is a requirement for the Vermont Property Assessor Level I certification and participants are required to attend both sessions for the IAAO 100 Real Estate Property Appraisal Workshop Certificate.*

- **Data Collection Session 1 of 4*** *Tentatively* August 30 full day session
- **Data Collection Session 2 of 4*** *Tentatively* August 31 full day session
- **Data Collection Session 3 of 4*** *Tentatively* September 6 full day session
- **Data Collection Session 4 of 4*** *Tentatively* September 7 full day session

**Please note this course is a requirement for the Vermont Property Assessor Level II certification and participants are required to attend all four sessions for the State-sponsored Data Collection Course Certificate.*

- **Advanced Data Collection** *Tentatively* September 29 full day session
- **Tips & Tricks** *Tentatively* October 11 morning session

VALA

VALA will be offering the following IAAO workshops and courses for 2022:

- September 12-15 **IAAO 101 Fundamentals of Real Property Appraisal**
Instructor: Kara Endicott
- October 3 & 4 **IAAO 155 Depreciation Analysis Workshop**
Instructor: David Cornell
- Week of Sept. 19-23 **IAAO 171 IAAO Standards of Professional Practice & Ethics Workshop**
Instructor: TBD
- October 17-21 **IAAO 300 Fundamentals of Mass Appraisal**
Instructor: David Cornell
- October 24-26 **IAAO 452 Fundamentals of Assessment Ratio Studies Workshop**
Instructor: David Cornell

VALA's website link to additional training info: <https://valavt.org/education/training/>

Link to VALA's registration form (also found on the training page link above):

<https://valavt.org/wp-content/uploads/sites/33/2022/01/VALA-Education-Registration-2022u.pdf>

NEMRC

NEMRC's schedule of upcoming webinars, as well as recordings from their 2021 offerings, can be found at <https://www.nemrc.com/support/webinars/> . These webinars are also made available to current municipal assessment officials at no charge by PVR.

On-Demand Webinars & Training materials

Recordings of our webinars, as well as course materials from our past 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.**

- 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 February are:

- **The Milestone App in Microsoft Teams**
2/3/22 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Basic Formulas and Functions That Make You a Stronger Excel User**
2/8/22 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)
- **Hybrid Work**
2/9/22 at 3 pm EDT | 30 min | [Learn More or REGISTER](#)
- **Improve Your Communications Through Reading and Writing**
2/10/22 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Excel Custom Number Formats**
2/15/22 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Get What You Need to Succeed with Self-Management**
2/16/22 at 3 PM EDT | 60 min | [Learn More or REGISTER](#)
- **Microsoft Teams: Breakout Rooms**
2/18/22 at 1 PM EDT | 15 min | [Learn More or REGISTER](#)
- **How to Be an Effective Employee While Working Remotely**
2/22/22 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Microsoft Stream Basics: Secure Video Streaming for Businesses**
2/23/22 at 3 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, they will be added to the learning site. A town may enroll up to ten (10) individual emails for town officials.

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/content/state-vermont-grant-agreement>. 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>

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) 279-9938	Nahoami Shannon / PVR Assist nahoami.shannon@vermont.gov	(802) 595-3402

Current Use Specialists

Towns A - F	Patrick Dakin patrick.dakin@vermont.gov	(802) 828-6633
Towns G-P	Isaac Bissell isaac.bissell@vermont.gov	(802) 828-6637
Towns R-W	Nick Zimny-Shea nicholas.zimny-shea@vermont.gov	(802) 828-6608

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

- [Department of Health Dashboard](#)
- [Vermont Forward](#)

Lister & Municipal Basics

Municipal resources	Open Meeting Law – VLCT	Tax Bill tools
Forms & publications	Municipal Law Basics	Property Tax Credit Confidentiality
IPTMS Project	Public Records - Sec of State	VT Property Assessor Certification
NEMRC GL Support	Public Records - VLCT FAQ	State Sponsored Training

Property Assessment - Grand Lists

Listers and Assessors	Lister Guide	Assessment Toolbox
Lister and/or Assessor Options	Lister Responsibilities	Approved Appraisers
eCuse	Assessing CU Property	CU Withdrawal - FMV
Property Ownership & Deeds	Solar plants - valuing w/ PV Value	Conservation Easements
Reappraisals		Homestead Declarations
Grand List Lodging Checklist	E&O - Value Change	E&O- Homestead Status Change

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