

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



## Happy New Year 2022!

### What's New for January?

#### VTPIE

After all the demonstrations and discussions, we will all be able to start using the new VTPIE system this month. Local officials will be able to start validating sales in the new system starting the week of January 17<sup>th</sup>. Prior to release Axiomatic will be providing detailed training and both Axiomatic and PVR will be available to provide assistance and support through the transition!

**Please note that all 2022 sales validation will occur in VTPIE starting mid-January. The sales validation functionality in myVTax will no longer be available.**

The anticipated schedule for the new sales validation software is as follows:

Monday, January 3	Training sign up availability begins
Monday, January 10	Training begins
Week of January 17 <sup>th</sup>	Go-Live Week

The training registration will be posted at <https://training.axiomnh.com/>. Please note there are multiple states with training available at this site - **look for Vermont sales validation training!** Axiomatic uses Eventbrite to allow folks to register for the sessions, once registered the webinar link will be provided prior to the session by email.

**Support and project information**, including on-demand recordings of the recent November 8 and December 14 webinars, is available at <https://tax.vermont.gov/municipal-officials/vtpie/support>

**FAQs related to VTPIE** are available at <https://tax.vermont.gov/municipal-officials/vtpie/faqs>

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### What's on the Calendar for January?

#### January 1 thru 18 Electronic Submission of Final 411

Final electronic 411s for Grand List year 2021 are **due to PVR by Tuesday, January 18, 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, 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](#)

### **January 18 Request for Adjustment to Grand List Value due to appeal or court action DUE**

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 during the prior year (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.*

[32 VSA 5412](#)

[Best Practices Guide](#)

### **January 27 Request for Redetermination Petitions DUE**

#### **Appeals of Sales Study Results**

A municipality may petition the director of Property Valuation and Review for a redetermination of its Equalized Education Property Value (EEPV and/or COD). [32 V.S.A § 5408](#). All petitions must be in writing and signed by the chair of the municipality's legislative body. Petitions should contain a plain statement of matters being appealed and a statement of the remedy being sought. **Petitions must be received by PVR by the close of business on the 35<sup>th</sup> day of the mailing of the letter.** Additional instructions on appeals can be found in the [Introduction to Vermont's Equalization Study](#) document, also known as **GB-1243**.

Please be aware that the municipality has the burden of making its case and cannot rely exclusively on PVR to substantiate claims. A municipality is required to provide a short, plain statement of the matters being appealed and a statement of the remedy the municipality seeks. 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.

## **News You Can Use**

### **Equalization Study Results**

Letters from the Director notifying municipalities of their calculated CLA and COD have been mailed by the department 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 <https://tax.vermont.gov/municipal-officials>

Results of the annual Equalization Study are used for

- Determining education property tax rates for the upcoming year
- Determining whether a municipality must undergo a reappraisal

- Determining taxes municipalities pay to the county

#### Instructions for Study results

- Towns should download and review their report and reach out to their District Advisor with any questions.
- **A CLA of less than 85% or more than 115% or a COD of more than 20% will mean your town will be required to conduct a reappraisal [32 VSA 4041a\(b\)](#).** Orders to Reappraise will be issued by the Director on or about July 1.
- Petitions for Redetermination can be filed under [32 VSA 5408](#). Such petitions must be timely and be filed by the Chair of your legislative body chair (Selectboard or Aldermen). Detailed information on this appeal process is available in the [Intro to Vermont's Equalization Study guide](#).
- Additional information on the methodology of the study is available in the [Introduction to Vermont's Equalization Study and Certified Sales](#) document.

We at PVR are aware that many towns are concerned about the change in the market due to the effects of COVID-19 over the past year. Sales have generally increased in price and some towns have seen this more than others. This is a typical real estate market reaction which is seen when conditions in the world change such as economy, politics etc.

As a result, there are more towns experiencing large drops in their CLA. This is to be expected in a market shift. As you may have seen recently on the news, education base rates are expected to decrease\*, which will minimize the effect of changing CLAs on the tax rates in towns with large shifts. There will also be many more reappraisal orders going out to towns than in a typical year as a result. If you have concerns about your results you should talk with your district advisor about what the best plan of action might be for your town.

\*[Commissioner's FY2023 Education Yield Letter](#)

#### Orders to Reappraise

[32 VSA 4041a\(b\)](#) reads

(b) If the Director of Property Valuation and Review determines that a municipality's education grand list is at a common level of appraisal below 85 percent or above 115 percent, or has a coefficient of dispersion greater than 20, the municipality shall reappraise its education grand list properties. If the Director orders a reappraisal, the Director shall send the municipality written notice of the decision. The municipality shall be given 30 days to contest the finding under procedural rules adopted by the Director, to develop a compliance plan, or both. If the Director accepts a proposed compliance plan submitted by the municipality, the Director shall not order commencement of the reappraisal until the municipality has had one year to carry out that plan.

(c) If a municipality fails to submit an acceptable plan or fails to carry out the plan, pursuant to subsection (b) of this section, the State shall withhold the education, transportation, and other funds from the municipality until the Director certifies that the town has carried out that plan.

Questions as to your town's specifics? Your district advisor is your best resource.

## Reappraisals

If you are contemplating reappraisal, need a reappraisal or are facing an order to reappraise this year here are few things you should consider:

- Plan early - it is not too early to start planning; contractors are few and extending further and further into the future. It may be impossible to get someone soon or to have a choice if you are under a time pressure.
- PVR needs to be notified if you are doing any type of reappraisal activity (whether you are under order or not). This notification needs to be in the form of the [Form RA-308](#). If we are not notified by January 1 of your year of completion, we cannot recognize your town's reappraisal in terms of current use, equalization and tax rates.
- Become familiar with the reappraisal process and requirements before you begin.
- Discuss with your district advisor what your plan is and ask for their input.
- Be part of the process, discuss with your contractor and the selectboard what the lister/assessor role will be and how an active role will make the transition smoother.
- Review your contract with PVR and your town attorney for completeness as well as legal thoroughness before you sign.
- Make sure you are keeping track of your reappraisal fund and the money is being set aside (\$8.50 per parcel per year). This is your reappraisal money. The town may also want to vote to contribute an additional amount each year to this fund to avoid sticker shock when a reappraisal is required.

For more in-depth guidance, please visit our web page <https://tax.vermont.gov/municipal-officials/listers-and-assessors/reappraisals>

## Director's Annual Report

In mid-January, PVR's Director Jill Remick will release her Annual Report. This report includes the tax rate per dollar and actual taxes for homestead and nonresidential education, as well as municipal in each and all the towns, gores, school and fire districts and villages for and during the year ending with June 30, preceding, the value of all exempt property on each grand list and an analysis of the appraisal practices and methods employed through the State as well as recommendations for statutory changes as she feels necessary.

[Property Valuation and Review Annual Report](#)

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## Current Use

### 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.

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## Education

### Stay tuned!

**We are working on developing and scheduling this year's upcoming PVR classes.**

PVR classes will continue to be of no charge to listers. PVR sponsorship of select NEMRC seminars & VALA hosted IAAO classes continues as well; a complete listing of offerings can be found at <https://tax.vermont.gov/municipal-officials/certification-education-programs/state-sponsored>.

### 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.**

- 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:

- **Excel Tips and Shortcuts for Beginners**  
1/4/22 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Crisp Layouts and Forms Using Tables in Microsoft Word**  
1/11/22 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)
- **Now I Love My Job**  
1/12/22 at 3 pm EDT | 30 min | [Learn More or REGISTER](#)
- **Microsoft Teams: Beyond Chat and Meetings**  
1/14/22 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **PowerPoint Basics**  
1/18/22 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Share Files and Folders in OneDrive for Business**  
1/18/22 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Brush Up on Excel**  
1/20/22 at 10 AM EDT | 60 min | [Learn More or REGISTER](#)

- **Personal Development Skills**  
1/21/22 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.

### 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>

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

<b>Barb</b> Schlesinger <a href="mailto:barbara.schlesinger@vermont.gov">barbara.schlesinger@vermont.gov</a>	(802) <b>369-9081</b>	<b>Deanna</b> Robitaille <a href="mailto:deanna.robitaille@vermont.gov">deanna.robitaille@vermont.gov</a>	(802) <b>323-3411</b>
<b>Benton</b> Mitchell <a href="mailto:benton.mitchell@vermont.gov">benton.mitchell@vermont.gov</a>	(802) <b>233-4255</b>	<b>Jen</b> Myers <a href="mailto:jennifer.myers@vermont.gov">jennifer.myers@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>Nancy</b> Anderson / Edu Coord (PT) <a href="mailto:nancy.anderson@vermont.gov">nancy.anderson@vermont.gov</a>	(802) <b>279-9938</b>	<b>Nahoami</b> Shannon / PVR Assist <a href="mailto:nahoami.shannon@vermont.gov">nahoami.shannon@vermont.gov</a>	(802) <b>595-3402</b>

## Current Use Specialists

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

## Temporary District Advisor assignments:

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

## Help Desks

PVR GENERAL HELP LINE  
CURRENT USE

(802) 828-5860 / OPTION 3  
(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

<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="#">Assessing CU 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 CR-001 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 Tax Appeal Handbook</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 Mappers: How to submit municipal parcel data updates</a>