

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New?

Ending of the State of Emergency - Important information for Municipalities

Below are two helpful resources from the Vermont Secretary of State's Office and Vermont League of Cities and Towns, following the end of the Governor's restrictions due to COVID 19. Please review accordingly:

<https://www.vlct.org/end-covid-19-state-emergency-faqs>

<https://sos.vermont.gov/secretary-s-desk/about-the-office/covid-19-response/>

COVID-19 Recovery Assistance - State and Federal Grants for Businesses and Individuals

The Agency of Commerce and Community Development (ACCD) is a great source for information about state and federal COVID-19 recovery grants. See the [ACCD grants page](#) for information about applying for a past-due mortgage grant or rental assistance grant. Additionally, the page links to federal programs administered by the US Small Business Administration (SBA). These include the Shuttered Venue Operators Grant Program (for live venues, museums, and movie theaters). You may also go to the [SBA's COVID-19 relief page](#) directly.

IPTMS

Are you curious about the Integrated Property Tax Management System status? Want to get a peek at the system?

Join us for a PVR and Axiomatic one-hour webinar to update you on the IPTMS (including its new name!). We will be discussing the upcoming schedule and trainings; demonstrating the product; and giving towns a preview of the GIS module coming out this summer.

We hope you can join us at one of the following times:

- Thursday July 8th 2-3 p.m.
- Tuesday July 13th 11 a.m. to Noon.

Please save the date in your calendar. Participation link to follow. We will also be recording these sessions and will be posting them online.

PVR Opportunities

PVR is currently recruiting for an **Assistant Director**! This position will work closely with the Director to oversee strategic planning and oversight of day-to-day operations of PVR as we modernize the State's integrated property information and grand list software. The Assistant Director will work as a significant

member in a cross-functional team and be responsible for the coordination and management of activities across the team.

For more information about this position, as well as the District Advisor vacancy and other positions at the Department of Taxes, visit: [Careers | Department of Taxes \(vermont.gov\)](#)

Or perhaps you are looking for an opportunity to use your background in real estate, municipal government, accounting, land records, construction management, property assessment or property tax administration to support both local and state government? The role of a **Property Assessment Field Advisor** includes the provision of training and technical assistance to municipal officials relative to real and personal property assessment.

As part of a team of Property Assessment Field Advisors, you will operate primarily from a home office and will work and travel extensively within a geographic district assigned depending on the location of your office.

If you would like more information about this position, please contact Christie.Wright@vermont.gov.

2021 Legislative Highlights – Property Valuation & Review Related

Municipalities

- TIF districts [Act 73 \(H.436\) Sec. 26](#)

Property Tax

- Property Tax Credit Claim form [Act 73 \(H.436\) Sec. 3](#)
Effective July 1, 2021.
- Property Tax exemption to support broadband development [Act 71 \(H.360\) Sec. 12-13](#)
Effective July 1, 2021.
- Energy storage facilities [Act 54 \(H.431\)](#)
Clarifies taxation of energy storage facilities - Effective July 1, 2021.
 - Sec. 3 clarifies that the term “development”.
 - Sec. 5 defines “energy storage facility”.
 - Secs. 16-20 clarify tax treatment for education and municipal property taxes.
- Setting the yield for Education Property Tax [Act 73 \(H.436\) Sec. 17](#)
Effective July 1, 2021.

Studies

- Appraising high-value or unique commercial properties [Act 73 \(H.436\) Sec. 21](#)
Due to General Assembly by January 15, 2022
- Options to collect and report data annually regarding secondary residences [Act 73 \(H.436\) Sec. 22](#)
Due to General Assembly by January 15, 2022

Use Value Appraisals (Current Use Program)

- Eligibility for Current Use [Act 43 \(H.88\) Sec. 1](#)
Effective July 1, 2021.
- Development, with respect to small solar installations [Act 43 \(H.88\) Sec. 2](#)
Effective July 1, 2021.

- Application for Current Use, approval of form [Act 43 \(H.88\) Sec. 3](#)
Effective July 1, 2021.

For a deeper dive into this year’s legislative actions, please visit [2021 Legislative Highlights | Department of Taxes \(vermont.gov\)](#)

Property Tax Credit downloads

The first Property Tax Credit download will be available to towns June 30. These downloads will continue through the property tax season on a monthly basis, ending with October 28 file. Scheduled dates for these files are:

June 30 – July 29 – August 30 – September 29 – October 28

Tax Bill Tools & Education Tax Rates

The updated tax bill printing tools for 2021 are located on our website in the Municipal Officials section. Please visit:

- [Tax Bill Printing Tools](#)
- [2021 Bill Backer](#)
- [How Education Taxes are Calculated FAQ](#)
- [FY2022 Education Property Tax Rates](#)

Temporary District Advisors

The following District Advisors have been assigned to Nancy Merrill’s former towns during the interim period between her retirement and our new DA is brought on-board.

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

What's on the calendar for July?

July 1

- Fiscal year begins

Early July

- Department of Taxes notifies Towns of education property tax rates. [32 V.S.A. § 5402](#)
- **Order(s) to Reappraise**

Order to Reappraise letters from the Director are being sent to towns whose 2020 Equalization Study results (<https://tax.vermont.gov/municipalities/reports/equalization-study>) fell outside the statutory requirements of a Common Level of Appraisal (CLA) between 85% and 115% or if their Coefficient of Dispersion (COD) was greater than 20%.

[32 VSA 4041a](#)

[Rule on Required Reappraisals](#)

July 5

Current Use Deadline – Listers must report electronically their final current use numbers to PVR. This data includes pertinent listed values, acreage corrections, any comments relating to changes of ownership, eligibility, et al. [32 V.S.A. § 3756\(h\)](#)

July 26

Final Grand List for towns of less than 5000 shall be completed and deposited in town clerk's office [32 VSA 4151](#) [32 VSA 3004](#)

Appeal Resources

- A collaborative project of the Vermont Secretary of State and PVR, the [Handbook on Property Tax Assessment Appeals \(rev 2009\)](#) provides in-depth guidance from lister grievance through BCA and beyond.
- Vermont League of Cities and Towns has compiled a centralized resource center of information and guidelines related to appeals. The information provided is meant to provide support for both listers, town clerks and BCA members - please feel free to share!

[VLCT Appeal Resources](#)

[VLCT 2021 Lister and BCA Deadlines](#)

Best Practices

Now, at the beginning of the appeals cycle, is an appropriate time to assure Best Practices are being followed in establishing fair market value. Guidelines have been designed to determine whether a municipality is eligible for a recalculation of its education property tax liability when its grand list loses value because of an appeal under [Chapter 131 of Title 32](#), a declaratory judgment action, or an approved settlement. [32 VSA §5412](#). In order for the state to reimburse a municipality, there must be evidence that a municipality followed best practices in establishing fair market value of the parcel(s) in question. Please visit <https://tax.vermont.gov/sites/tax/files/documents/GB-1279.pdf> for the guide to Best Practices developed by PVR in consultation with VALA.

PVR / VLCT Recent Webinar Trainings

- [Intro to Fair Market Value & Equalization \(On Demand\)](#)
- [Board of Listers Role in the Tax Assessment Appeals Process \(On Demand\)](#)
- [BCA Role in the Tax Assessment Appeal Process \(On Demand\)](#)

- [Mock Board of Civil Authority Hearing \(On Demand\)](#)

VLCT Reappraisal Town Consulting Sessions

For 2021, to better serve reappraisal towns, VLCT has set up three live 30-minute consulting sessions for BCA members anticipating tax assessment appeals hearings. To review these free resources and to sign up for a live session via the link below.

<https://www.vlct.org/reappraisal-town-tax-training-reference-portal>

BCA and Lister Deadlines PVR/VLCT

Please visit <https://www.vlct.org/municipal-assistance/municipal-topics/property-tax-appeals/lister-and-bca-deadlines> for the full, printable appeal process deadline/timeline.

Action	Population of less than 5,000	Population of more than 5,000
Listers commence Grievance hearings 32 VSA 4221 32 VSA 4341	Hearings must start on or before June 19	Hearings must start on or before July 9
Agenda for Lister hearings 1 VSA 312 (d)(1)	At least 24 hours before every tax appeal hearing. Constitutes a 'special meeting'	At least 24 hours before every tax appeal hearing. Constitutes a 'special meeting'
Grievance hearings end 32 VSA 4221 32 VSA 4341	On or before July 2	On or before July 22
Minutes of hearing 1 VSA 312 (b) (2)	5 calendar days from the conclusion of lister grievance	5 calendar days from the conclusion of lister grievance
Results of Grievance mailed 32 VSA 4224 32 VSA 4341	July 9	July 29
Deadline for filing appeal to BCA 32 VSA 4404 (a)	14 days from mailing of result of grievance	14 days from mailing of result of grievance
Latest Grand List can be lodged 32 VSA 4151 32 VSA 4341 32 VSA 3004	July 26 (2021)	August 14
Deadline for filing Appeal to BCA 32 VSA 4404 (b)	Within 14 days after mailing Result of Grievance decision	Within 14 days after mailing Result of Grievance decision
BCA Hearings occur 32 VSA 4404(b) 32 VSA 4341 Rhodes V Town of Georgia 166 VT 153 (1997)	Must be at least started within 44 days after the last date allowed for notice of appeal	Must be at least started within 44 days after the last date allowed for notice of appeal
Site Inspections occur 32 VSA 4404(c)	Within 30 days of hearing of the appeal	Within 30 days of hearing of the appeal
Site Inspection Report to BCA 32 VSA 4404(c)	30 days from the hearing on that property	30 days from the hearing on that property
BCA Hearings end	No statutory deadline	No statutory deadline

BCA Decision Filed with Clerk, Recorded in Grand List Book, Mailed to Appellant 32 VSA 4404(c)	Withing 15 days from the time of Inspection Report	Withing 15 days from the time of Inspection Report
Appeal From BCA Decision 32 VSA 4461(a)	Within 30 days of date of Mailing of BCA Decision	Within 30 days of date of Mailing of BCA Decision

Timeline compiled by VLCT and modified for newsletter by PVR

The difference between the Board of Civil Authority (BCA) and the Board of Abatement (BOA)

The **BCA** is a multipurpose board comprised of the members of the selectboard, justices of the peace, and town clerk. Their duties include elections management and hearing taxpayer appeals of listers grievance decisions. The duty of the BCA in an appeal hearing is to determine Fair Market Value (FMV) of the property based on the evidence presented at the hearing by the a) appellant and b) the Board of Listers. After hearing the testimony of both, the Board will delegate three (3) members to conduct a site visit and report back to the board who will then, as a Board, render their decision of equalized FMV.

It should be noted, and cannot be emphasized enough, that it is not within the BCA's purview to ask the listers to change specific attributes of a property as a means of finding FMV (although if they find something that the listers were not aware of, it is certainly worth relaying to them for future assessments). Any communication outside of an appeal opens the door for ex parte communication and could result in unnecessary legal issues. The BCA's opinion of fair market value is good for one year. Should the taxpayer want further consideration, they may appeal to the next level - State Hearing Officer from PVR or court.

The **BOA** is a single purpose board comprised of the members of the selectboard, justices of the peace, listers, treasurer and town clerk. The duty of the BOA is to hear a taxpayer's reasons for which they are unable to pay their property taxes, penalty and/or interest, to ask for consideration in the event of a manifest error or a mistake by the listers, to address forgiving taxes on property lost after April 1st (to fire, flooding, etc.) or for several additional statutory reasons. The specific criteria for consideration can be found in [32 VSA 1535](#) or in the Secretary of State's [About Abatement](#) handbook. A few notes to remember about Abatement...

1. Anything that is abated on behalf of the taxpayer becomes a loss to the town's general fund and therefore becomes the liability of the entire town's tax base by way of a possible increase in municipal tax rate in the following year (as tax rates are set based on the collective values before forgiveness).
2. The BOA has the responsibility of considering the request but are not required to abate any or all of what is being requested. They should take into consideration what is appropriate for the taxpayer's situation AND the overall impact to the town as a whole.
3. It is important to remember that opinion of valuations are grievable annually and should be addressed by the grievance and appeals process, not abatement.

NEMRC/ MicroSolve Capture Feature(s)

Create a Grand List Copy is a feature that is available on the main menu in NEMRC. This feature allows you to create up to ten (10) copies of your Grand List at various times during the GL year. The copies can be used when running reports. Along with this ability to capture your Grand List at key dates, these 'copy

files' can also be compared to each other, using the same criteria as has been used for comparison reports between annual As-Billed Grand Lists. We encourage you to develop a plan and to reach out to your district advisor for suggestions of relevant dates/activities to include.

Creating a *Freeze File* in MicroSolve allows you to save a read only file of your current dbase for future reference. The ideal time to create this freeze file is when you create your new grand list entity, thereby ensuring that your MicroSolve data corresponds with your GL date for a given year.

NEMRC recently held a webinar on creating freeze files. If you were unable to attend or missed any of the webinars they put on this spring, they are available at the [Webinars](#) link at <https://www.nemrc.com/>. These webinars are free to assessing officials.

Homestead Downloads

The 2021 due date for homestead declarations was May 17th. 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](#)

myVTax

Listers, **please turn your attention to completing your sales validation for the Equalization Study**. All towns should check their myVTax account for any remainder sales they may be in their work queue – often there are one or two that will need action after the Clerk has completed their recordings for the April 1 date. 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 [32 VSA 5405\(f\)](#). 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](#)

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

Please reach out to your District Advisor with any questions!

Current Use

2021 Grand List

It is important towns complete the initial review process, load the values to your grand list and return the file to current use to keep the exchange moving. Thank you to all who have accomplished this! If you have not completed the process, please do. This initial review is due back to the state statutorily by **July 5** [32 VSA 3756\(h\)](#). If you have questions, reach out to your District Advisor.

[Assessing Current Use Property](#)

<https://tax.vermont.gov/sites/tax/files/documents/GB-1101.pdf>

eCuse

Town clerks should also be checking regularly for applications that have been approved and are awaiting recording.

[eCuse guide for town clerks and listers](#)

[Online tools - eCuse & myVTax](#)

Withdrawals/ Discontinuances

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](#)
[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 you should reach out to your district advisor.

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>

Education

PVR Upcoming Webinars

- **Vermont State Statutes and Real Estate Law***

Jim Knapp, Esquire

Wednesday

July 14 / 1:00 - 4:00

Thursday

July 15 / 1:00 - 4:00

Join your colleagues to explore the sources of the law that regulate the process of establishing value and assessing property taxes. We will look at the major sources of laws, the constitution, statutes, cases, and regulations. The sessions will provide you with the tools to find statutes, cases, and regulations from various online resources and in the published materials.

The class will focus on the laws applicable the tasks that municipal assessing officials perform.

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

- **IAAO -100 Workshop***

David Cornell, MAI, CAE
Cornell Consultants LLC

Wednesday

August 4 / 8:30 – 4:30

Thursday

August 5 / 8:30 – 4:30

Understanding Real Property Appraisal is designed to provide the students with a basic understanding of the procedures and techniques used within a mass appraisal office. This workshop introduces students to some of the concepts involved in using two approaches to value: the cost approach and the sales

comparison approach. Understanding Real Property Appraisal utilizes lectures, classroom discussion, and homework problems to emphasize the main concepts and procedures taught in the course.

*This course is required for VPA I and you must attend both sessions to receive a certificate.

For more information on these webinars and to register please visit <https://tax.vermont.gov/municipal-officials/education>. Please keep in mind when registering that access to the webinars and reminders will be sent to the email address provided on the registration form.

VALA

IAAO – 101 Fundamentals of Real Property Appraisal* Instructor: Kara Endicott

- September 20 – 24 Zoom meetings to begin at 8:00am

IAAO – 102 Income Approach to Valuation* Instructor: Kara Endicott

- October 11 – 15 Zoom meetings to begin at 8:00am
Recommended prerequisite Course 101

IAAO – 311 Real Property Modeling Concepts Instructor: Dave Cornell

- October 18 – 22 Zoom meetings to begin at 8:00am
Recommended prerequisite Course 300

Successful completion (i.e., a passing grade on the test(s) given) is required for these IAAO courses to be counted towards VPA Certification. To register, please visit <https://valavt.org/education/training/>

* The recommended, accompanying textbook for these two classes, *Property Assessment Valuation 2nd Edition*, may be [ordered from IAAO](#). The cost per book is \$25 for IAAO members (\$50 for non-members) and is covered by the [VT PVR Lister Grant](#).

Additionally, the specific textbooks for the individual classes are available from VALA (printed & in binder) for a fee of \$15.00. Please email the [VALA Education Coordinator](#) to order at least three (3) weeks before classes begin. A complimentary PDF of the textbook will also be available to all students prior to the start of class.

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>. Also available are course materials from past classes. Please keep in mind that these tapings are meant for reference only – **actual event attendance is required for certification.**

- 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 July are:

- **It's Hard to Say No**
7/1/21 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **All About Printing Spreadsheets**
7/14/21 at 3 PM EDT | 60 min | [Learn More or REGISTER](#)
- **Windows 10 Sticky Notes**
7/15/21 at 10 AM EDT | 15 min | [Learn More or REGISTER](#)
- **Helpful Microsoft Teams Apps**
7/15/21 at 1 PM EDT | 15 min | [Learn More or REGISTER](#)
- **How to Create a Table of Contents in Word**
7/20/21 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Quickly Access Your Work Files**
7/20/21 at 3 PM | 30 min | [Learn More or REGISTER](#)
- **Managing Meetings: Information Sharing**
7/22/21 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Understand and Use SharePoint Document Libraries**
7/27/21 at 1 PM EDT | 60 min | [Learn More or REGISTER](#)
- **How to be a Mentor in the Workplace**
7/28/21 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, 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>

Grant Education Funding for Listers and assessors (Municipal Reimbursement) Fact Sheet
<https://tax.vermont.gov/sites/tax/files/documents/FS-1184.pdf>

District Advisor & CU Specialist Contact Information

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

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	Teri Gildersleeve teri.gildersleeve@vermont.gov	(802) 855-3917
Christie Wright christie.wright@vermont.gov	(802) 855-3897	Theresa Gile theresa.gile@vermont.gov	(802) 522-7425
Cy Bailey cy.bailey@vermont.gov	(802) 233-3841		
Nancy Anderson / Edu Coord (PT) nancy.anderson@vermont.gov	(802) 279-9938	Nahoami Shannon / PVR Assist Nahoami.shannon@vermont.gov	(802) 661-8967

Current Use Specialists

Patrick Dakin patrick.dakin@vermont.gov	(802) 828-6633	Towns A - F
Isaac Bissell isaac.bissell@vermont.gov	(802) 828-6637	Towns G-P
Terry Hodgdon terence.hodgdon@vermont.com	(802) 828-6636	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: Sectors & Universal Guidance](#)
- [VT Department of Health – COVID-19](#)

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	CU Assessing 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 for Exempt Properties	32 VSA 3832 – Restricted Exemptions
Veterans Exemption	Subsidized Housing	Covenant Restricted

Appeals

Grievance Letter Template	Sec of State Appeal Handbook 2007	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 Map Vendors: How to submit municipal parcel data updates