

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



## *What's New?*

### **Employment Opportunities with PVR**

- *Property Valuation District Advisors (2 positions)*

Are you looking for an opportunity to use your background in real estate appraisal or assessment to improve both local and state government? The Vermont Department of Taxes, Division of Property Valuation and Review is seeking two (2) qualified individuals to serve as District Advisor(s) to provide training and technical assistance to municipal officials relative to real and personal property assessment.

For a more complete overview of the position and additional details, please visit <https://careers.vermont.gov/job/Statewide-Property-Valuation-District-Advisor-VT-05401/736727000/>. Deadline for applying is June 2, 2021. Please reach out to [Christie.Wright@vermont.gov](mailto:Christie.Wright@vermont.gov) with questions.

### **Helping Households Connect**

Town Officers, you may want to pass this information on to residents of your municipality:

The Emergency Broadband Benefit provides a discount of up to \$50 per month towards broadband service for eligible households and up to \$75 per month for households on qualifying Tribal lands. Eligible households can also receive a one-time discount of up to \$100 to purchase a laptop, desktop computer, or tablet from participating providers if they contribute more than \$10 and less than \$50 toward the purchase price. Eligibility guidelines and more information can be found at <https://www.fcc.gov/broadbandbenefit>

### **Education**

#### **VALA**

Please see the Education section of this newsletter for VALA's preliminary IAAO 2021 course offerings; Registration and detailed information is available at <https://valavt.org/education/training/>

### **Current Use**

It is **crucial** that if you have not downloaded and returned your first file exchange that you do so. This does not mean that all your files will be, or need to be 100% complete, the first exchange is meant for you to review ALL your files and send back to Current Use with notes on any changes that have occurred from your 2021 Grand List and to respond to any requests. [32 V.S.A. § 3756\(h\)](#)

***If you have not done so, please Validate, Return to CU and Load to your grand list.***

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

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## What's on the calendar for June?

### Preparation for the lodging of the Abstract

- Grand List Lodging Instructions  
<https://tax.vermont.gov/content/gb-1067-grand-list-lodging-instruction-listers>
- Instructions for creating a copy of your NEMRC  
<http://www.nemrc.com/support/grandList/Create%20Copy%20Instructions.pdf>
- Instructions for freezing your CAMA files  
<https://www.nemrc.com/support/cama/docs/Freezing%20a%20CAMA%20database.pdf>

### Lodging of Abstract Grand List/ Change of Appraisal Notices Timeline

- **On or Before** June 4 or June 24, depending on population size
- These are the **last dates possible to meet the statute barring an extension granted by the Director\*** - See [32 VSA 4342](#)
- Filing may occur any time after April 1 and prior to these dates

\*Sample extension request can be found in the [Lister Handbook](#) on page 6

This abstract of Individual Lists (preliminary grand list) must be filed with the town clerk. On the same day of the filing, post Notices of Grievance Day and send out your notices of Change of Appraisal. Remember notices must also be sent on homestead and housesite values that have changed, **and** on all Current Use (use value) parcels that have value or allocation changes. These notices must be sent by registered mail, certified mail or certificate of mailing [32 VSA 4111](#) and [32 VSA 3756](#).

Vermont's Open Meeting Law applies to Grievance Day Hearings; the Board of Listers are meeting to take official action and should comply with the Open Meeting Law requirements. Please see <https://www.vlct.org/printpdf/1051> and the [Secretary of State's Guide to Open Meetings](#).

### Lister and BCA 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
Assessment / Valuation Date <a href="#">32 VSA 3651</a>	<b>April 1</b>	<b>April 1</b>
Abstract of individual lists lodged <a href="#">32 VSA 4111 (a) &amp; (d)</a> <a href="#">32 VSA 4341</a>	On or before <b>June 4</b>	On or before <b>June 24</b>
Form 4111 filed in Grand List & Physically posted <a href="#">32 VSA 4111 (c) &amp; (e)</a>	On or before <b>June 4</b>	On or before <b>June 24</b>
Change of Appraisal – Notices sent with (tentative) schedule/ notice for Grievance Hearings <a href="#">32 VSA 4111 (e) (a)</a> <a href="#">32 VSA 4341</a>	On or before <b>June 4</b>	On or before <b>June 24</b>

Individuals file Grievances to Listers <a href="#">32 VSA 4111 (g)</a>	Last day listers meet to hear grievances	Last day listers meet to hear grievances
Listers commence Grievance hearings <a href="#">32 VSA 4221</a> <a href="#">32 VSA 4341</a>	Hearings must start on or before <b>June 19</b>	Hearings must start on or before <b>July 9</b>
Agenda for Lister hearings <a href="#">1 VSA 312 (d)(1)</a>	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 <a href="#">32 VSA 4221</a> <a href="#">32 VSA 4341</a>	<b>July 2</b>	<b>July 22</b>
Minutes of hearing <a href="#">1 VSA 312 (b) (2)</a>	5 calendar days from the conclusion of lister grievance	5 calendar days from the conclusion of lister grievance
Results of Grievance mailed <a href="#">32 VSA 4224</a> <a href="#">32 VSA 4341</a>	<b>July 9</b>	<b>July 29</b>
Deadline for filing appeal to BCA <a href="#">32 VSA 4404 (a)</a>	14 days from mailing of result of grievance	14 days from mailing of result of grievance
Latest Grand List can be lodged <a href="#">32 VSA 4151</a> <a href="#">32 VSA 4341</a> <a href="#">32 VSA 3004</a>	July <b>26</b> (2021)	August 14

*Timeline compiled by VLCT and modified for newsletter by PVR*

### 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](#)

### 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 \(On Demand\)](#)

## Homestead Downloads

The 2021 due date for homestead declarations was May 17<sup>th</sup>. 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\(g\)](#)

Mid-June is a good time to prepare and send your NF (not filed but we think they should be) list. This task is # 7 in the Homestead Declaration list of *What do you want to do?* Instructions can be found at <https://www.nemrc.com/support/grandList/Flagging%20parcels%20for%20HS-122%20letter.pdf>

[Form HS-122 Download Instructions Fact Sheet](#)

<http://www.nemrc.com/support/grandList/>

## myVTax

Listers should be finishing up their validation of sales for the Equalization Study (those on your active work list). Please remember to use the appropriate codes and to answer subsequent questions when excluding sales to ensure your District Advisor has the correct information. 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!*

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## 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. If you have not completed the process, please do. If you have questions, please reach out to your District Advisor.

[Assessing Current Use Property](#)

The 2021 Current Use training webinars may be viewed <https://tax.vermont.gov/municipal-officials/certification-education-programs/materials>; refresher materials are also available at <https://tax.vermont.gov/content/course-materials-current-use-training>

## 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>

**Of Interest: *Forest Health Report***

The Vermont Forest Health Conditions Report for 2020 is now available on their website:  
[https://fpr.vermont.gov/sites/fpr/files/Forest\\_and\\_Forestry/Forest\\_Health/Library/2020%20Conditions%20Report\\_final.pdf](https://fpr.vermont.gov/sites/fpr/files/Forest_and_Forestry/Forest_Health/Library/2020%20Conditions%20Report_final.pdf)

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## **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	Wednesday	August 4 / 8:30 – 4:30
Cornell Consultants LLC	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 2<sup>nd</sup> 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**.

- 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 June are:

- **Microsoft Word Everywhere**  
6/2/21 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)
- **Advanced Skills for Great Presentations**  
6/11/21 at 1 PM EDT | 60 min | [Learn More or REGISTER](#)
- **How to Professionally Assert Yourself in the Workplace**  
6/15/21 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Excel Power Tips and Shortcuts**  
6/16/21 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **All About Permissions in Office 365**  
6/17/21 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)
- **Share Point Online Introduction**  
6/18/21 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)
- **Outlook Everywhere**  
6/24/21 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Setting Boundaries with Coworkers, Bosses, and Those We Serve**  
6/25/21 at 10 AM 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, 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>

## District Advisor & CU Specialist Contact Information

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

<b>Barb</b> Schlesinger <a href="mailto:barbara.schlesinger@vermont.gov">barbara.schlesinger@vermont.gov</a>	(802) <b>369-9081</b>	<b>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>Nancy</b> Merrill <a href="mailto:nancy.merrill@vermont.gov">nancy.merrill@vermont.gov</a>	(802) <b>522-0199</b>
<b>Christie</b> Wright <a href="mailto:christie.wright@vermont.gov">christie.wright@vermont.gov</a>	(802) <b>855-3897</b>	<b>Teri</b> Gildersleeve <a href="mailto:teri.gildersleeve@vermont.gov">teri.gildersleeve@vermont.gov</a>	(802) <b>855-3917</b>
<b>Cy</b> Bailey <a href="mailto:cy.bailey@vermont.gov">cy.bailey@vermont.gov</a>	(802) <b>233-3841</b>	<b>Theresa</b> Gile <a href="mailto:theresa.gile@vermont.gov">theresa.gile@vermont.gov</a>	(802) <b>522-7425</b>
<b>Nancy</b> Anderson / Edu Coord (PT) <a href="mailto:nancy.anderson@vermont.gov">nancy.anderson@vermont.gov</a>	(802) <b>244-6455</b>	<b>Nahoami</b> Shannon / PVR Assist <a href="mailto:Nahoami.shannon@vermont.gov">Nahoami.shannon@vermont.gov</a>	(802) <b>661-8967</b>

### Current Use Specialists

<b>Patrick</b> Dakin <a href="mailto:patrick.dakin@vermont.gov">patrick.dakin@vermont.gov</a>	(802) 828-6633	<b>Towns A - F</b>
<b>Isaac</b> Bissell <a href="mailto:isaac.bissell@vermont.gov">isaac.bissell@vermont.gov</a>	(802) 828-6637	<b>Towns G-P</b>
<b>Terry</b> Hodgdon <a href="mailto:terence.hodgdon@vermont.com">terence.hodgdon@vermont.com</a>	(802) 828-6636	<b>Towns R-W</b>

## 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

- [Vermont Forward: Sectors & Universal Guidance](#)
- [VT Department of Health – COVID-19](#)

### 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>