



What's New for June?

Legislation 2022

The Legislature focused largely on addressing the housing crisis and reforming Education formula weights, but the following three bills may be of interest to municipal officials who manage property tax administration:

H.697 Reserve Forestland in Current Use

H.697 creates "Reserve Forestland" in the Use Value Appraisal Program as a new subcategory of Managed Forestland, where active growing and harvesting of forest crops would not be required. New rules regarding this subcategory would be written by the Department of Forests, Parks, and Recreation. The purpose of adding the Reserved Forestland subcategory is to encourage attainment of old growth forests for the purposes of biodiversity and to mitigate the impact of climate change by making additional parcels and acreage eligible for UVA. **This bill takes effect July 1, 2023**.

H.261 Education Property Tax Valuation and Collection

This bill makes changes to state assistance to municipalities regarding assessment and reappraisal of property. It increases the statewide refund cap available to municipalities who reimburse taxpayers because of lost appeals of assessment, from \$100,000 to \$1 million (*List Value Adjustment*). It creates a new State appraisal and litigation assistance program within PVR in the Department of Taxes. Finally, it requires the Department of Taxes to submit a report on the valuations of time-share projects.

Act 90 (H.556) Exemptions for Native American Land

This act creates a statewide education property tax and municipal property tax exemption for real and personal property that is owned by a Vermont-recognized Native American tribe or owned by a nonprofit organization. To be eligible for the exemption, the nonprofit organization that owns the property must be organized for the tribe's benefit and controlled by the tribe, and the property must be used for purposes of the tribe and cannot be leased or rented for profit. **This bill takes effect July 1, 2023**

Seeking Selectboard Member & a Lister/Assessor to Serve on the Current Use Advisory Board

The Current Use Advisory Board, established in 32 V.S.A. § 3753, has two vacancies (a selectboard member, a lister/assessor) and the Governor's office is actively seeking interested applicants to serve in this critical role. The purpose of the Current Use or Use Value Appraisal Program is to encourage and assist with the maintenance of Vermont's productive agricultural and forest land, prevent the accelerated conversion of these lands to more intensive use; to achieve more equitable taxation for undeveloped lands; to encourage and assist in the preservation and enhancement of Vermont's scenic natural resources; and to enable the citizens of Vermont to plan its orderly growth in the face of increasing development pressures in the interests of the public health, safety and welfare. The Current Use Advisory Board sets the Use Values for agricultural and forest land twice annually, with some subcommittee work off season possible. Members are reimbursed for time and mileage for participation in the meetings, which happen during working hours. Membership of the Board must represent certain factions of Vermont taxpayers per 32 V.S.A. § 3753, hence the current requirements. To ensure a balance of

representation, these members must not own enrolled land, and have no spouse, child, or parent who owns enrolled land. <u>Interested parties who meet these requirements can apply here.</u> Please also alert PVR of your interest by emailing jill.remick@vermont.gov.

What's on the Calendar for June?

At a glance, important dates include:

Lodging the Grand List

- •On or Before June 4 or June 24, 2022, depending on town's population (+/- 5,000) These are the last dates possible to meet the statute barring an extension granted by the Director 32 VSA 4342
- → If your town population is under 5000, you are required to lodge an abstract/preliminary grand list with the town clerk of the town on June 4th; June 24th if your town population is over 5000. This is the same day you will post your grievance notice in five (5) public places and mail all of your Change of Appraisal notices and Change of Allocation notices for Current Use. 32 VSA 4111
- → If you cannot meet the deadline for lodging the abstract, you should request an extension from the Director of Property Valuation & Review. This year, because June 4th is on a Saturday and there are no automatic extensions for Saturday filings, you would need an extension even if you are planning to file on Monday June 6th. 32 VSA 4342. A model letter can be found in the Lister Handbook on page 6. These extension requests may be either scanned and submitted via email to jill.remick@vermont.gov or by mailing a hard copy directly to PVR (attn Jill Remick), Vermont Department of Taxes, 133 State Street, Montpelier, VT 05633-1401.
- → This preliminary grand list (abstract of Individual Lists) must be filed with the town clerk on the same day of the filing, post Notices of Grievance Day and mail 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 V.S.A. §4111 and 32 V.S.A. §3756.
- → Lodging this grand list means you take a **physical copy** and deliver it to the clerk for signing of the 411 and signature pages. Under current statute a physical/paper copy needs to be in the vault on that date for inspection by the public. You should post all public notices on this date. For complete lodging instructions see here https://tax.vermont.gov/sites/tax/files/documents/GB-1067.pdf
- → Because the signing of the grand list abstract is an "official action" of the listers", it is subject to Open Meeting law (as a Special Meeting) and therefore should be warned at least 24 hours ahead of time, in 3 designated places. 1 V.S.A. § 312
- → VLCT recommends posting your Meeting Agenda for Grievance Day concurrently when you post your Notices of Grievance Day. Since this is a public meeting, it requires posting of the agenda to comply with open meeting law 1 VSA 312 (d) (l) In or near town office, at two (2) other designated public places in town and on the body's official website if one exists. The agenda is also to be made available to any person prior to the meeting upon specific request.
- → PVR does not need a copy of your grand list or **411 until August 15**. The only exception to this electronic submission via NEMRC is for towns who have completed a reappraisal for the 2022 grand

list. Reappraisal towns will file a 411 and form RA-310 with PVR when grievances have been completed in order for us to calculate the CLA for tax rate purposes.

PVR Municipal Listing and Assessing Survey

We know it's been a busy month - as such we've left the PVR Municipal Listing and Assessing Survey open to try and solicit as much feedback as possible. To date we've heard from approximately 210 towns! If you haven't had a chance to fill out the survey, please take 5-10 minutes to do so. It is much appreciated. The survey can be completed by a town clerk, lister, assessor, selectboard member, or manager. There is no limit on the number of responses per town.

Link to survey: https://forms.office.com/g/3ATb6X0Y37

The information obtained in the survey will help us identify and quantify the current challenges and/or successes faced by municipal listing and assessing offices. We will use this information to inform how we, PVR, can provide and advocate for better support and assistance. If you are interested, once compiled, the statewide results can be made available to you following the survey.

If you have any questions or comments, please do not hesitate to reach out to PVR/your district advisor.

News You Can Use

Helpful links

- Grand List Lodging: Instructions for Listers https://tax.vermont.gov/sites/tax/files/documents/GB-1067.pdf
- Notice to Taxpayer (PVR-4111) https://tax.vermont.gov/sites/tax/files/documents/PVR-4111.pdf
- Result of Grievance (PVR-4224) https://tax.vermont.gov/sites/tax/files/documents/PVR-4224.pdf
- Application for Grievance https://tax.vermont.gov/content/application-grievance-template
- State Payment Confidentiality Options https://tax.vermont.gov/sites/tax/files/documents/GB-1273.pdf
- Best Practices Guide https://tax.vermont.gov/sites/tax/files/documents/GB-1279.pdf
- Reappraisal Activity Evaluation https://tax.vermont.gov/sites/tax/files/documents/GB-1267.pdf
- Calendar & Task List 2022 https://tax.vermont.gov/content/lister-calendar-and-task-list
- 2022 Tax Bill Backer https://tax.vermont.gov/content/vermont-bill-backer

Lodging of Abstract Grand List/ Change of Appraisal Notices Timeline 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. Additionally, please note that these dates are predicated on either June 4th/ June 24 filing(s), with no Director granted extension.

Action	Population of less than 5,000	Population of more than 5,000
Action	5,000	5,000
Assessment / Valuation Date	April 1	April 1
<u>32 VSA 3651</u>		
Abstract of individual lists lodged	On or before	On or before
(Paper format must be physically	June 4	June 24
lodged with clerk)		

32 VSA 4111 (a) & (d) 32 VSA 4341		
Form 4111 filed in Grand List &	On or before	On or before
Physically posted	June 4	June 24
32 VSA 4111 (c) & (e)		
Change of Appraisal – Notices sent	On or before	On or before
with schedule/ notice for Grievance	June 4	June 24
Hearings		
32 VSA 4111 (e) (a)		
<u>32 VSA 4341</u>		
Individuals file Grievances to Listers	Last day listers meet to hear	Last day listers meet to hear
32 VSA 4111 (g)	grievances	grievances
Listers commence Grievance hearings	Hearings must start on or	Hearings must start on or
<u>32 VSA 4221</u>	before June 19	before July 9
<u>32 VSA 4341</u>	(No less than 14 days from	(No less than 14 days from
	abstract lodging & notices	abstract lodging & notices
	posted)	posted)
Agenda for Lister hearings	At least 24 hours before tax	At least 24 hours before tax
1 VSA 312 (d)(1)	appeal hearing.	appeal hearing.
	Constitutes a 'Special	Constitutes a 'Special
Criavance bearings and	Meeting'	Meeting'
Grievance hearings end 32 VSA 4221	July 2	July 22
32 VSA 4341		
Minutes of hearing	5 calendar days from the	5 calendar days from the
1 VSA 312 (b) (2)	conclusion of lister	conclusion of lister
1 13/13/12 (13/12)	grievance	grievance
Results of Grievance mailed	July 9	July 29
32 VSA 4224]	July 25
32 VSA 4341		
Deadline for filing appeal to BCA	14 days from mailing of	14 days from mailing of
32 VSA 4404 (a)	result of grievance	result of grievance
Latest Grand List can be lodged with	July 2 <u>6</u> (2021)	August 14
Town Clerk		
<u>32 VSA 4151</u>		
<u>32 VSA 4341</u>		
<u>32 VSA 3004</u>		

Timeline compiled by VLCT and modified for newsletter by PVR

Reappraisal Towns

• Grievance/ Results of Grievance

At the conclusion of the formal listers grievance – on the day listers take their Grand List Oath (part of signature pages – different from lister Oath of Office), lodge the Grand List with the town clerk, and mail the Result of Grievance notices to taxpayers - the town clerk will submit $\frac{RA-310}{A}$, as well as the resulting/ post grievance 411 to PVR (via NEMRC). This allows for the town to receive a temporary CLA to be used for this year's tax billing. $\frac{32 \text{ VSA 4341}}{A}$ PVR has created a checklist to

guide reappraisal towns through the tasks that need to be completed prior to the submission – your district advisor will be sharing this checklist with you.

Sales

The three-year batch of sales is now available to you in your VTPIE account. The new, reappraised listed values for the three years of sales will be automatically updated in VTPIE. These sales will need to be validated and released to the state before PVR can run the 3-prong test and based on the results, accept your reappraisal. https://tax.vermont.gov/sites/tax/files/documents/GB-1267.pdf

When reviewing sales for the reappraisal study, subdivisions (if not invalid for another reason, ie family or abutter sales) will be included as valid sales for this study. Please pay special attention as well to sales that have significant improvements post sale. These are sales that had significant changes, ie bought land and now has a house as well or added a garage post sale or has had significant renovations. We want to be comparing 'apples to apples', therefore these sales should be coded #21.

Additionally, sales that were previously coded 21 may not be valid if you have a new listed value for the property as it existed at the time of sale at time of sale or sales coded as an 18 (subdivision) in prior years may now be valid if you have an independent value on the land that sold, and the parcel has not yet been improved further post sale.

Tax Billing for Reappraisal Towns with Voted Early Due Dates

For towns with an early due date, the reappraisal completion process may lead to a conflict between the voted date and the date tax bills can be sent and are due. Statute grants towns the ability to, in effect, set a new tax due date 30 days from the mailing of the tax bill. Please see 32 VSA 4772 and 32 VSA 4792

Appeal Resources

- A collaborative project of the Vermont Secretary of State and PVR, the <u>Handbook on Property Tax</u>
 <u>Assessment Appeals (rev 2009)</u> 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!

<u>VLCT Appeal Resources</u> VLCT Lister and BCA Deadlines

Homestead Downloads

PVR recommends that you submit your non-filer responses through NEMRC at this time [#7 Homestead Declarations on your main screen: Prepare/Send NF (not filed but we think they should be) list for State].

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)

GB-1071 - HS-122 Download Instructions Fact Sheet http://www.nemrc.com/support/grandList/

VTPIE

The prior two years of sales are now available in VTPIE and have been added to the study. This means that under the "Equalization Study" tab, you may have noticed that your workflow tracker is showing you have an inflated number of sales. If your town is not reappraising, there is no action required but if you are a reappraisal town, these sales are available to keep your total sale count consistent. To access the report, follow the steps below:

VTPIE Login > Equalization Study > Sales File > Filter: ALL > Reports > Sales Summary (Excel)

Listers should continue validating their sales for the Equalization Study 32 VSA 5405(f).

- VTPIE Portal: https://vtpie.org/
- Request a VTPIE account access through this link: https://request.vtpie.org/
 - Activation Link is sent in a separate email. Need Help? Click <u>HERE</u> for a step-by-step process on activating your account
- Request a GIS account through this link: https://gisrequest.vtpie.org/

Please reach out to your District Advisor with any questions!

Educational Offerings in June

Please see the Education section of this newsletter for course details and registration information

Monday	Tuesday	Wednesday	Thursday	Friday
		1-June	2-June	3-June
			 KnowledgeWave 	
			Excel Power Tips &	
			<u>Shortcuts</u>	
6-June	7-June	8-June	9-June	10-June
	 KnowledgeWave 	• PVR	 KnowledgeWave 	
	Microsoft Word	Advanced Lister	Integrity in the	
	<u>Everywhere</u>	Postponed	<u>Workspace</u>	
13-June	14-June	15-June	16-June	17-June
	 KnowledgeWave 		• PVR	 KnowledgeWave
	Getting started as the		Solar, Cell & Subsidized	Microsoft Forms:
	<u>SharePoint Owner</u>		Housing	Create Requests,
			Postponed	Surveys, Quizzes
			KnowledgeWave	
			<u>Cultural Intelligence</u>	
20-June	21-June	22-June	23-June	24-June
27-June	28-June	29-June	30-June	
	 KnowledgeWave 	 KnowledgeWave 		
	Power Query Expanded	3-Steps from EQ to		
		Resilience to Hardiness		

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.

<u>Assessing Current Use Property</u>

How to allocate Land subject to Use Value Appraisal

eCuse

- **Town clerks** should be checking regularly for applications that have been approved and are awaiting recording. Municipal Service User Guide for Town Clerks & Listers
- Land Use Change Lien Release https://tax.vermont.gov/sites/tax/files/documents/GB-1179.pdf
 Need sign in assistance with eCuse? Please reach out to Carrie Potter at (802) 828-6635.

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)**.

How to Value Land Excluded or Withdrawn from Current Use

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

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.

Registration for upcoming classes will be available soon at https://tax.vermont.gov/municipal-officials/education. Once registered, you will receive confirmation along with the sign-in link to the training webinar. A confirmation email from TAX.ListerEd@vermont.gov will be sent to the email provided when registering - please remember to save this email!

We will be posting training reminders on Listserv (a/k/a Comp60) along with a direct link to register. When signing into Teams, please sign in using your full name as well as your town to receive your Certificate of Attendance.

Deed Reading & Real Estate Exemptions Stay Tuned! TBD

Advanced Lister Training
 June 8
 Postponed to a later date

•	Solar/Cell/Subsidized Housing	June 16	Postponed to a later date
•	Statutes & Real Estate Law Session 1 of 2*	July 27	1:00 PM – 4:00 PM
	Statutes & Real Estate Law Session 2 of 2*	July 28	1:00 PM - 4:00 PM

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

•	IAAO 100	Real Estate Property Appraisal Workshop* August 9	8:30 AM – 4:30 PM
	IAAO 100	Real Estate Property Appraisal Workshop* August 10	8:30 AM - 4:30 PM

^{*}Please note this course is a requirement for the Vermont Property Assessor Level I certification and participants are required to attend <u>both</u> 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 <u>four</u> sessions for the State-sponsored Data Collection Course Certificate.

•	Advanced Data Collection	September 29	Cancelled
	Advanced bata concetion		

•	Tips & Tricks	October 11	9:00 AM – Noon

VALA

VALA will be offering the following Zoom 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

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. June's live webinars, along with registration links, can be found in the *News You Can Use Section* of this Newsletter.

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.

NEMRC

NEMRC's webinar recordings from both their 2022 and 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 through the town's NEMRC Annual Support Agreement.

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.

•	Equalization & Sales Validation Training		February 9, 2022
•	Current Use Training	Session 1	February 16, 2022
	Current Use Training	Session 2	February 17, 2022
•	New & Seasoned Lister Training	Session 1	March 16, 2022
	New & Seasoned Lister Training	Session 2	March 18, 2022
	New & Seasoned Lister Training	Session 3	March 23, 2022
	New & Seasoned Lister Training	Session 4	March 25, 2022

Prior year trainings:

•	Vermont Statutes & Real Estate Law Training**	July 14 / 15, 2021
•	Land Schedule Training**	May 19 / 26, 2021
•	Grand List Cleanup	April 28, 2021
•	Deed Reading & Real Estate Exemptions	April 21, 2021

VTPIE

On-Demand Webinars for the new VT Property Exchange (VTPIE) can be found at https://tax.vermont.gov/municipal-officials/vtpie/support

•	Geographic Information System (GIS) Portal Training	February 23, 2022
•	VTPIE Training I - Municipal Info & Sales Validation	January 20, 2022
•	Axiomatic Update Webinar	July 13, 2021

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 <u>registration fees</u> 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

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

Current Use Specialists

Addison - Derby	Patrick Dakin	patrick.dakin@vermont.gov	(802) 828-6633
Dorset - Middlebury	Isaac Bissell	isaac.bissell@vermont.gov	(802) 828-6637
Middlesex - Shoreham	Maria Steyaart	Maria.steyaart@vermont.gov	(802) 828-6636
Shrewsbury - Worcester	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 a district advisor that is available.

AXIOMATIC SUPPORT

https://support.axiomnh.com/support/home support@axiomnh.com (603) 413-4978 EXT 0

Online Resources

Lister & Municipal Basics

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

Property Assessment - Grand Lists

<u>Listers and Assessors</u>	<u>Lister Guide</u>	Assessment Toolbox
<u>Lister and/or Assessor Options</u>	<u>Lister Responsibilities</u>	Approved Appraisers
<u>eCuse</u>	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

<u>Exemptions</u>	Public, Pious & Charitable PVR-317	32 VSA 3802 – Statutory Exemptions
Valuation of Tax-Exempt	Insurance Value Reporting form	32 VSA 3832 – Restricted
<u>Properties</u>	CR-001 for Exempt Properties	Exemptions
<u>Veterans Exemption</u>	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	<u>List Value Adjustment Request</u>

VCGI Mapping

<u>Vermont Parcel Program Overview</u>	Parcel Program Frequently Asked Questions
<u>Vermont Parcel Viewer</u>	Parcel Program Town Data Status
Vermont Parcel Program GIS Data	Example Uses of Parcel Program GIS Data
<u>Vermont Land Survey Library</u>	<u>Digital Parcel Mapping Guidelines and Contract Guidance</u>
For Map Vendors: Guidance in working with VCGI	For Mappers: How to submit municipal parcel data updates