

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for March?

New Listers

Welcome new and returning listers! Your first duty as a new, or newly elected, lister is to take the Lister's oath and be sworn in by the Town Clerk* [32 V.S.A. § 3431](#). March is also the time when lister boards traditionally hold their reorganization meetings to elect their officers, set their hours and generally develop a game plan for the upcoming Lister season. We strongly encourage you attend the **New & Seasoned Lister Training Webinar (four morning sessions) March 16th, 18th, 23rd and 25th**. This training is designed to cover different topics at each of the four unique sessions. For [VPA Certification](#), all four sessions must be attended. Please watch your inbox for more information and a Teams Meeting link to join in!

Current Use

Please join us in welcoming CU specialist Maria Steyaart, who will be covering towns Middlesex through Shoreham. Maria previously worked as an Agricultural Water Quality Supervisor, Agency of Agriculture, Food & Markets, where she was responsible for reviewing both medium and large farm operation permits and nutrient management plans, as well as conducting farm inspections for compliance in water quality regulations. A Vermont native, Maria has lived in Wyoming and Alaska, where she and her husband maintain a connection operating their hook-n-lines salmon fishing and Vermont retail operation, Honeywilya Fish.

Opening for a Current Use Program Specialist III in the Montpelier office.

The Current Use Program manages the enrollment and eligibility of working farm and forest lands across Vermont in conjunction with our state and local partners. The Current Use Property Tax Specialist III will provide administrative and technical support to the program. This includes entering application data, reviewing basic eligibility information like leases & maps, working collaboratively with the towns to get information submitted, and working with a variety of computer applications. Click here [for more info or to apply](#). Application Deadline is 3/08/2022

New Current Use Specialist Territory *(see back section for contact info)*

Addison thru Derby	Patrick Dakin
Dorset thru Middlebury	Isaac Bissell
Middlesex thru Shoreham	Maria Steyaart
Shrewsbury thru Worcester	Nick Zimny-Shea

What's on the Calendar for March?

Current Use File Exchange

The first Current Use file exchange will be available in mid-March. You will receive an email from the department when the file is ready for you to download. Additional information, instructions and links can be found in the Current Use section of this newsletter. Although the file is not required to be returned until July 5th, we **strongly** encourage you review your file for changes (ownership, acreage, parcel ID and span), add comments, validate each parcel, load to your 2022 grand list and return to Current Use **at your earliest convenience**.

Statewide Education Grand List and Per Parcel Payments

In mid-March towns and cities will receive the \$8.50 and \$1.00 per parcel payments on all real estate parcels that have been assessed, both taxable and exempt [32 V.S.A. § 4041a](#) and § [5405](#). These payments to municipalities are made for the listers/ assessors work on and in providing the complete, accurate, and consistent property information that is critical to maintaining our statewide education system spending in Vermont. These funds are to be set aside into a reserve account and used for reappraisal purposes/ grand list maintenance according to statute. Check with your treasurer each year to make sure you have reserve accounts that are accumulating.

VTPIE and GIS (*Get your access and be trained!*)

The VTPIE Sales Validation and GIS are now live. We would like to remind everyone to attend the trainings and request your access.

- Do you have access to VTPIE?
 - ✓ Fill out this form: <https://request.vtpie.org/>
- Do you have access to GIS?
 - ✓ Fill out this form: <https://gisrequest.vtpie.org/>
- Do you need training in VTPIE*?
 - ✓ Sign up here: <https://www.eventbrite.com/e/vtpie-sales-verification-training-registration-237713346017>
- Do you need training in GIS^?
 - ✓ Sign up here: <https://www.eventbrite.com/e/vtpie-gis-training-tickets-261144499227?aff=ebdsoporgprofile>
- Do you need refresher training?
 - ✓ Recorded trainings for VTPIE and GIS are available at <https://tax.vermont.gov/municipal-officials/vtpie/support>

Upcoming VTPIE **Sales trainings will be held March 8th, March 9th, March 21st, March 22nd and March 29th*

*^Upcoming VTPIE **GIS** trainings will be held March 7th, March 21st, April 7th and May 6th*

News You Can Use

Helpful links

- **Calendar & Task List 2022** <https://tax.vermont.gov/content/lister-calendar-and-task-list>
- **Cell valuation** <https://tax.vermont.gov/content/course-materials-solar-and-cell-towers-training>
 - ✓ **Decision Tree** <https://tax.vermont.gov/content/fact-sheet-decision-tree-cell-radio-and-communication-tower>

- ✓ **Public Service Locator Map** <https://publicservice.vermont.gov/content/tower-locations>
- **Municipal Official Resources** <https://tax.vermont.gov/municipal-officials/resources>
Forms – Publications & Fact Sheets – Resources – Equalization materials – Reports – Newsletters
- **Property Tax Exemptions** <https://tax.vermont.gov/property-owners/exemptions>
 - ✓ Veterans <https://veterans.vermont.gov/benefits-and-services/veteran-benefits/tax-exemptions-veterans>
 - ✓ Public Pious & Charitable, Form PVR-317
<https://tax.vermont.gov/sites/tax/files/documents/PVR-317-2021.pdf>
- **Solar Valuation**
 - ✓ Valuation <https://tax.vermont.gov/municipal-officials/solar-valuation>
 - ✓ Taxation <https://tax.vermont.gov/municipal-officials/solar-plant-taxation>
 - ✓ Course materials
<https://tax.vermont.gov/sites/tax/files/documents/Solar%20and%20Cell%20Towers%20Training.pdf>
 - ✓ Form PV-604 <https://tax.vermont.gov/content/form-pv-604>
 - ✓ Instructions for Using PV Value <https://tax.vermont.gov/sites/tax/files/documents/GB-1202.pdf>
- **Tax forms** <https://tax.vermont.gov/tax-forms-and-publications/individuals>
 - ✓ *Lister Certificate for full parcel purchase or multi housesites/ same parcel*
<https://tax.vermont.gov/document/2021-form-hsd-315>
 - ✓ *Lister Certificate for new span/subdivided parcel*
<https://tax.vermont.gov/document/2021-form-hsd-316>
- **VTPIE** <https://vtpie.org/>

Homesteads and Review

The 2022 Filing season opened on January 24, when the IRS and the Vermont Department of Taxes began accepting tax returns. This year's due date for timely file Homestead Declarations and Property Tax Credit claims is April 18.

Form(s) <https://tax.vermont.gov/sites/tax/files/documents/HS-122-2021.pdf>

Instructions <https://tax.vermont.gov/document/2021-instructions-hs-122-hi-144>

Important Reminder Make sure to run a NEMRC update before completing any Homestead downloads

In Vermont, all property is subject to education property tax to pay for the state's public schools. For this purpose, property is categorized as either nonhomestead or homestead. Property is by default considered nonhomestead; the act of the property owner filing an annual homestead with the tax department as well as the processing of homestead downloads by the listers/assessing officials at the town level, is what triggers the status of a parcel to change to homestead.

- By Vermont law, property owners whose dwelling meet the [definition of a Vermont homestead](#) must file a Homestead Declaration annually.
- A **homestead** is the principal dwelling, related outbuildings as well as the land associated with the parcel that is owned and occupied by the resident as their [domicile](#).
- Property is considered **nonhomestead** if one of the following applies:
 - The property is leased for more than 182 days out of the calendar year.

- The property is used exclusively for a commercial, including rental, purpose.
- The property is used for a second home, camp, vacation, or summer cottage.

Please remember, the Commissioner of Taxes makes the final determination on whether or not the property qualifies as a homestead. The listers should notify the Department if they have good reason to believe a property does or does not qualify as a homestead. The Department will conduct post-filing examinations. If a property owner files a Homestead Declaration, listers should assume the property is a homestead and should code their grand list, as well as the current use file for parcels enrolled, accordingly.

Fact Sheet [GB-1071](#) has been developed by the Department with step-by-step instructions and is available at <https://tax.vermont.gov/sites/tax/files/documents/GB-1071.pdf>. We encourage listers to keep this document handy. NEMRC also provides guidance documents that are available at <https://www.nemrc.com/support/grandList/>

The Department asks the listers to both review their weekly downloads and respond back to the Tax Department via the Lister response function in NEMRC (instructions can be found at https://www.nemrc.com/support/grandList/lister%20response_2020.pdf) if any of the following apply to these declarations:

NR – not a town resident

NS – SPAN has no match – can't match this to a property in town

SP – Incorrect SPAN reported – property is in this town, should be SPAN xxx-xxx-xxxxx

NF – Non-filer – this is a primary residence, but no HS-122 filed to date

Listers are also responsible for making the necessary valuation allocations to establish housesite, homestead and nonhomestead values based on the following declared conditions:

Business or rental use

As long as the property meets the requirements of a Vermont homestead, a part of the homestead property (dwelling) may be used for commercial purposes or as a rental. If more than 25% of the dwelling is used for business purposes, then that portion must be reported as nonhomestead on the Homestead Declaration. However, if **any** part of the dwelling is a rental, then the rental percentage.

Business use of outbuildings

Outbuildings used for business or rental are considered nonhomestead. When there are multiple outbuildings on a parcel and the owner has indicated business use of outbuildings on their declaration, it is a judgment call the board of listers must make. In most cases it will be obvious, for instances where it is not, a call to the owner will often answer the question. Included with outbuildings used for business would be ALL farm buildings that are enrolled in Current Use.

Housesite and Housesite Value

Housesite value is not used in the tax classification system. It is used in the calculation of the state's property tax credit. A housesite is that portion of a homestead that includes the principal dwelling and associated outbuilding(s) with as much of the land surrounding the dwelling as is reasonably necessary for use of the dwelling as a home - up to two (2) acres. [32 VSA § 6061\(11\)](#).

Housesites, as with homesteads, include improvements not used for business or rental purposes, with the distinction that housesites, with the accompanying site improvements and appropriate outbuildings, are

physically located in the envelope of the up-to-two acres surrounding the main dwelling. Possible outbuildings that may be included in the housesite would be a shed, garage, tennis court, or swimming pool.

Working from the taxpayer's download information, the application of the housesite/ homestead/ nonhomestead classifications are done in your assessing software. Any changes from the property owner's prior year filing will require a Change of Appraisal notice to be sent – these values are grievable. PVR recommends that homestead and housesite values are established in your assessing software even if the current owners do not claim a homestead.

Below are some commonly asked questions and scenarios that listers may encounter:

- **Houses on land leased from the community land trust**
If the land is owned by a community land trust with 501(c)(3) status, the homestead value is a pro rata share of the land upon which the dwelling sits. The community land trust determines the pro rata portion allocable to each homeowner. If the bill is in the land trust's name, the land trust will file a list of its properties with the Tax Department. The Tax Department will notify the towns of parcels that qualify as homesteads.
- **Property located in two adjoining towns**
The Homestead Declaration must be filed in both towns.
- **What if the homestead dwelling is also rented through Airbnb?**
Property owners are required to enter the percentage of the dwelling that is rented. All rental use is required to be reported even if it is 25% or under. The rental percentage is calculated as shown in the following example:
An 1,800 square foot home with 365 square feet rented. The 20.27% rental use (365/1,800 is rounded to 20.00%. Eighty percent of your home will be taxed at the resident rate.
- **What happens if a property is transferred before April 1, but the seller had filed a homestead earlier?**
If a homestead was declared prior to April 1, the seller would be responsible for withdrawing the homestead declaration and property tax credit claim. [HS-122W-2021](#)
- **What happens if the property is transferred to a new owner after April 1?**
If the property is transferred to a new owner after April 1, the new owner will wait until the following year to file the Homestead Declaration if the property qualifies.

If the seller had declared a homestead and there is an anticipated property tax credit, the property tax credit amount is allocated to the seller upon closing unless the parties agree otherwise. The property tax credit is the seller's payment for the previous calendar year property taxes and needs to be considered at the closing when pro-rating the property taxes.

Types of ownership

The following link provides information on different ownership situations that may or may not declare a homestead.

<https://tax.vermont.gov/property-owners/homestead-declaration/types-of-property-ownership>

Special Situations

Special situations and how they apply to homestead declaration requirements can be found at:

<https://tax.vermont.gov/property-owners/homestead-declaration/special-situations>

Helpful handouts and an online FAQ for your residents -

- Fact Sheet for [The Vermont Homestead Declaration](#)
 - Homestead FAQ <https://tax.vermont.gov/property-owners/homestead-declaration/faqs>
 - Fact sheet for [The Vermont Property Tax Credit](#)
 - Fact Sheet for [Determining Household Income](#)
- Homestead Declarations and related topic links for the public can be found at <https://tax.vermont.gov/property-owners/real-estate-transaction-taxes/for-tax-professionals>

Current Use

File Exchange

Current Use anticipates having the first file exchange available for download and review Tuesday, March 15th. You are not expected to return your file immediately, but we do expect at least a monthly turnaround of the file. Before your initial download please remember to

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

Instructions for downloading the file, as well as the processing procedure for your enrolled Current Use parcels may be found at

<https://www.nemrc.com/support/grandList/Current%20Use%20NEMRC%20Instructions%202020.pdf>

Our recent Current Use webinar will be posted to our website shortly and available for viewing at

<https://tax.vermont.gov/municipal-officials/certification-education-programs/materials>

Additional refresher materials are available at:

Training Materials <https://tax.vermont.gov/sites/tax/files/documents/Current%20Use%20Training.pdf>

For Assessing <https://tax.vermont.gov/municipal-officials/listers-and-assessors/assessing-property/current-use>

Current Use Overview <https://tax.vermont.gov/property/current-use>

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

eCuse

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

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

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

Withdrawals/ Discontinuances/ LUCT

Current Use withdrawals are **ongoing, processed through the myVTax application**. You will be alerted via email when you have LUCT (Land Use Change Tax/Penalty) value requests in myVTax. We also

recommend listers make it a practice to log into their myVTax accounts monthly to check for new activity. When there is a request, please log into your myVTax account as soon as possible where you will be asked to determine a value for the land being removed from the program. **Please be mindful that by statute, listers/assessors have thirty (30) days to submit the completed form to the Director [32 V.S.A. §3757\(b\)](#).**

myVTax process [myVTax Guide: LV-314 Return Navigation for Listers](#)
[Land Use Change Lien Release](#)
[How to Recover Your Username & Reset Your Password](#)

Valuation [How to Value Land Excluded or Withdrawn From CU](#)
[Land Developed or Withdrawn from Current Use](#)

If you need more information about how to get access to your myVTax account, how to value the land, or how to notify the taxpayer, please reach out to your district advisor.

Education

PVR

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

Additional Information: Access to the webinar reminders will be posted to Listserv. When signing into Teams, please sign in using your name as well as your town to receive your certificate of attendance. Preregistration is not required.

- **New & Seasoned Listers Session 1*** March 16 morning session
- **New & Seasoned Listers Session 2*** March 18 morning session
- **New & Seasoned Listers Session 3*** March 23 morning session
- **New & Seasoned Listers Session 4*** March 25 morning session

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

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

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

- **IAAO 100 Real Estate Property Appraisal Workshop*** August 9
Instructor: David Cornell August 10 Two full day classes

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

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

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

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

VALA

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

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

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

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

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

NEMRC

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

On-Demand Webinars & Training materials

Recordings of our webinars, as well as course materials from our past classes, are available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/materials>. Please keep in mind that these recordings are meant for reference only – ** actual event attendance is required for VPA certification.

<u>Training</u>	<u>Recorded date</u>
• Equalization and Sales Validation Training	February 9, 2022
• Vermont Statutes & Real Estate Law 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

VTPIE On-Demand Trainings

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

<u>Training</u>	<u>Recorded date</u>
• VTPIE Training I - Municipal Info & Sales Validation	January 20, 2022
• Axiomatic Update Webinar	July 13, 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 March are:

- **Improve Your Communication Skills Through Storytelling**
3/3/22 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Newest Features of Microsoft Teams Settings**
3/8/22 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Which 365 Task Management Tool Should You Use**
3/10/22 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Handy Excel Tips for Beginners**
3/16/22 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Six (6) Convenient Ways to Work Together in PowerPoint Using Microsoft 365**
3/18/22 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)
- **Inclusion: Intro to the Series**
3/23/22 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Advanced Custom Formatting in Excel**
3/24/22 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Introduction to Apps: Apps You May Want to Use**
3/30/22 at 1 PM EDT | 60 min | [Learn More or REGISTER](#)
- **Microsoft Live Lists**
3/31/22 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)

If you have yet to enroll in this educational platform provided by PVR or if you wish to enroll additional town officials please send their first name, last name, town, and their unique email address to support@knowledgewave.com, they will be added to the learning site. A town may enroll up to ten (10) individual emails for town officials.

Grant Funding/ Reimbursement for Travel

PVR classes continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. However, please be aware the VALA registration fees for these IAAO courses is not reimbursable through the PVR grant. Grant money is available for **pre-approved** mileage and lodging expenses (distances apply). A fillable pdf, grant application can be found at <https://tax.vermont.gov/content/state-vermont-grant-agreement> You will need to download and save the application to your computer, close the web version, and reopen the file on your computer.

Additionally, if municipal listers and assessors are independently taking non-PVR sponsored, assessment related courses, including those taken online, these course fees **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to assessment trainings (including mileage above 50 miles one way and lodging for multiple day classes). Applications for grants **must be preapproved prior to attending the training**. To apply, follow the Course Funding link below. If you need assistance with this process, please contact (802) 828-6887. More information about course funding and our grant program is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information>

The *Grant Education Funding for Listers and Assessors (Municipal Reimbursement)* Fact Sheet is also available at <https://tax.vermont.gov/sites/tax/files/documents/FS-1184.pdf>.

District Advisor & CU Specialist Contact Information

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

District Advisors

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

AXIOMATIC SUPPORT

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

Online Resources

Covid-19 Information

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

Lister & Municipal Basics

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

Property Assessment - Grand Lists

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

Exemptions

Exemptions	Public, Pious & Charitable PVR-317	32 VSA 3802 – Statutory Exemptions
Valuation of Tax-Exempt Properties	Insurance Value Reporting form CR-001 for Exempt Properties	32 VSA 3832 – Restricted Exemptions
Veterans Exemption	Subsidized Housing	Covenant Restricted

Appeals

Grievance Letter Template	Sec of State Tax Appeal Handbook	VLCT Property Tax Appeals
Appeals to Director Guide	Guide to Best Practices	List Value Adjustment Request

VCGI Mapping

Vermont Parcel Program Overview	Parcel Program Frequently Asked Questions
Vermont Parcel Viewer	Parcel Program Town Data Status

Vermont Parcel Program GIS Data	Example Uses of Parcel Program GIS Data
Vermont Land Survey Library	Digital Parcel Mapping Guidelines and Contract Guidance
For Map Vendors: Guidance in working with VCGI	For Mappers: How to submit municipal parcel data updates