

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New?

PVR Transitions

We are very happy to announce that Benton Mitchell has been brought on board as our new DA. Benton comes to PVR from the New England Municipal Resource Center where he spent the last four years working with towns on reappraisal projects and assisting listers with the various tasks asked of them. He has a background in real estate sales and construction and is a Vermont licensed real estate salesperson.

Benton will be serving the greater Chittenden County area and towns previously assigned to Roger Kilbourn with a few exceptions. Benton will be reaching out to you within the next week or two. In the meantime, he may be reached at (802) 233-4255 or via email at Benton.Mitchell@vermont.gov.

Nahoami Shannon, our DA in training, has returned from her maternity leave in a different role, providing PVR support. With that in mind, we have posted for a Property Valuation District Advisor.

Nancy Anderson, our Education Coordinator, has decided to test the retirement waters. We wish you well Nancy!

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.

You may visit <https://careers.vermont.gov/job/Statewide-Property-Valuation-District-Advisor-VT-05401/736727000/> for a more complete overview of the position and additional details. Deadline for applying is May 9, 2021. Questions? Please reach out to Christie.Wright@vermont.gov

- *Property Tax Program Specialist III*

This position works within the Current Use Program of the PVR. The Current Use Program, or Use Value Appraisal Program, manages the property tax benefits to those landowners who chose to enroll in this working lands program. The position has significant interaction with town officials, foresters, real estate professionals, landowners, and other professionals.

You may visit <https://careers.vermont.gov/job/Montpelier-Property-Tax-Program-Specialist-III-VT-05601/738157100/> for additional details. Deadline for applying is May 12, 2021. Questions? Please reach out to Elizabeth.Hunt@vermont.gov

Education

We have recently added PVR's *Land Schedule* class, *Vermont State Statutes and Real Estate Law*, and the *IAAO 100 Workshop: Understanding Real Property Appraisal* to our webinar training schedule. All three courses are required for VPA certification. Please see the Education section of this newsletter for more information and for registration information or visit <https://tax.vermont.gov/municipal-officials/education>.

Land Schedule – taught by the District Advisors

- Wednesday, May 19, 2021 | 9:00 a.m. - 12:00 p.m.
 - Wednesday, May 26, 2021 | 9:00 a.m. - 12:00 p.m.
- Both sessions must be attended for Certificate of Attendance

Vermont State Statutes and Real Estate Law – taught by Jim Knapp, Esq

- Wednesday, July 14, 2021 | 1:00 p.m. - 4:00 p.m.
 - Wednesday, July 15, 2021 | 1:00 p.m. - 4:00 p.m.
- Both sessions must be attended for Certificate of Attendance

IAAO - 100 Workshop: Understanding Real Property Appraisal – taught by Dave Cornell, MAI, CAE

- Wednesday, August 4, 2021 | 8:30 a.m. - 4:30 p.m.
 - Thursday, August 5, 2021 | 8:30 a.m. - 4:30 p.m.
- Both sessions must be attended for Certificate of Attendance

PVR/ VLCT Annual Training Series

PVR is sponsoring the following annual trainings in cooperation with Vermont League of Cities and Towns (VLCT). All trainings will be 10:30 am- 12:00 pm and are free. You may use the link each session to register as well as visit <https://www.vlct.org/training-events> to see VLCT's other offerings.

- Introduction to Fair Market Value and Equalization
MAY 6, 2021 - 10:30 am to 12:00 pm
<https://www.vlct.org/event/introduction-fair-market-value-and-equalization>
- The Role of the Board of Listers in the Tax Assessment Appeals Process
MAY 13, 2021 - 10:30 am to 12:00 pm
<https://www.vlct.org/event/role-board-listers-tax-assessment-appeals-process>
- The Role of the Board of Civil Authority in the Tax Assessment Appeals Process
MAY 20, 2021 - 10:30 am to 12:00 pm
<https://www.vlct.org/event/role-board-civil-authority-tax-assessment-appeals-process>
- **BCA training series** -- if you are competing a reappraisal for 2021, VLCT will reach out to your town to offer specific training.

Fund Balances from 2009 - 2015

Many towns have a fund balance for monies received from PVR for lister education during the years 2009 through 2015. Lister trainings are now offered at no cost to the town. Towns may spend these funds with the caveat that the money spent must be related to listing/grand list in some way. This is not the same as your reappraisal funds, which are paid each year and should accumulate for reappraisal purposes.

Land Records online

Many Vermont Town and City Clerks have taken steps to make their land records available online. A list of these towns, along with what they currently have made available, can be found on the Vermont Municipal Clerk and Treasurer Association (VMCTA) website:

https://www.vmcta.org/index.asp?Type=B_BASIC&SEC={4B33047A-D870-4B9C-BC17-239E5088BE04}

Reappraisal Evaluations

A fact sheet, *Reappraisal Activity Evaluation for the Equalization Study*, is now available. This fact sheet provides guidance and understanding for towns and municipal officials about PVR's criteria for evaluating reappraisals, and the establishment of reappraisal status for the equalization study. To learn more please visit <https://tax.vermont.gov/sites/tax/files/documents/GB-1267.pdf>

What's on the calendar for May?

Preparation for the lodging of the Abstract

Recommended pre-lodging check list:

- Verify that all your real value, homestead and housesite changes have been made
- Verify that all property transfers have been processed as of April 1, 2021
- Verify all annually updated utilities, including cable, reflect the 2021 values (review with your DA)
- Verify your veteran exemptions reflect the most recent spreadsheet as provided by VOVA
- Verify all exemptions for valid dates, statutes, values and are still eligible for exempt status
- Verify that your current use has been completed and loaded to your grand list
- Verify that your covenant restricted housing has been reviewed with the state provided inventory and that any discrepancies have been corrected in your grand list
- Verify that your category coding has been reviewed and corrected as needed
- Verify that your Homestead Declarations have been downloaded and are current
- Verify that all personal property has been entered (if your town taxes personal property)

We strongly recommend following the steps as outlined in the *Grand List Lodging Instructions* prior to lodging <https://tax.vermont.gov/content/gb-1067-grand-list-lodging-instruction-listers>

Also at this time, we recommend you **create a MicroSolve 'freeze' file as well as a copy of your NEMRC database**. Creating the NEMRC 'copy' will allow you to run comparison reports using the lodging date as the base reference date. Creating both will provide a reference back to the April 1 Grand List date for ownership and value.

- 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

	Population of less than 5,000	Population of more than 5,000
Assessment date	April 1	April 1
Homestead Declarations timely filed	May 17[^]	May 17[^]
LATEST Abstract of individual list can be filed	June 4	June 24
LATEST change of appraisal notices can be sent*	June 4	June 24
Grievance hearings begin (above date plus 14)	June 19	July 9

[^] April 15th was extended to May 17th for 2021

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](#).

myVTax

- ✓ **Town clerks** should finish their recording of transfers with closing dates up to and including April 1 for the 2021 Grand List: this includes clearing their work queue of any lingering PTTRs that may be 'stuck'; i.e. those needing to either be submitted or sent back to the preparer. For an indication of the preparer's intent, you may check line **F6** in the PTTR that is in your queue, where the preparer has indicated their intent to record the return within 60 days of closing. Clerks may return lingering pttrs by unchecking the 'This return is ready to be reviewed by a town clerk' box in their myVTax.
- ✓ **Listers** should continue to check their account through the month for remaining sales that may impact the April 1 ownership date. You should also continue validating your 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 invalid sales to ensure your District Advisor has the correct information. Failure to do so may result in compromised Equalization Study results. 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](#)

Please reach out to your District Advisor with any questions!

Sales Validation – Reasons to Eliminate Sales & Correct Coding

# 4	Time Shares
# 8	Sales between members of the immediate family – Provide relationship in comments
# 9	Sales between a corporation and a stockholder
# 10	Tax sales/ sheriff's sales / bankruptcy /receivership / dissolution or liquidation sales
# 11	Sales by and to guardians, trustees, executors, and administrators. Estate sales should remain in study unless otherwise deemed invalid.
# 12	Sales to or for the US government, state of Vermont or any political subdivision of VT
# 13	Sales to and from any charitable, religious, or benevolent organization. Verify with buyer/ seller to determine if property was on the market, etc.
# 14	Sales where unusual financing is significantly affecting sales price. Seller financing may not necessarily invalidate a sale. Verify and determine terms. If buyer was a tenant, verify if there were extenuating circumstances.
# 15	Sales where assessed INTERESTS were not sold, thereby effecting sales price (life estate retained, development rights retained, etc). Please specify.
# 16	Sales of properties assessed in more than one town.
# 17	Any sales that include personal property where the value of such personal property has not been determined and reported. Provide documentation.
# 18	Sales of property conveying only a portion of the assessed unit, such as a lot or lots sold off from a larger parcel. (Ex. Subdivisions should be excluded) Include all new info (new span/ value/ category code) in the 'Edited/ New value' section.
# 19	Other sales (must have written explanations). Examples: Sales to abutters with no market exposure. Sales of mobile homes to be moved off site. Boundary adjustments between abutters or sales that involve a deferral of permit. Property swap or exchange.
# 21	Sales where the property sold was substantially changed with improvements after the assessment date but prior to sale date. Requires explanation. See definition of "Substantial improvement".
# 22	Resale. Please show buyer/ seller names and date of previous sale. The earlier sale is tagged. This code is informational only.

Homestead Downloads

The 2021 due date for homestead declarations is 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](#)

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

Current Use

Some helpful hints as you work your way through your download:

- Make sure you are on the **most recent version of NEMRC** (check live update (option U) on the NEMRC main menu)
- Make sure you have **downloaded the latest homestead declaration file** and processed all changes (#7 on NEMRC main menu)

<https://tax.vermont.gov/sites/tax/files/documents/GB-1071.pdf>

- Make sure you have **processed the property transfers** to the grand list ownership date of April 1, 2021
- After you have sent the completed file to PVR, **load the values**, even if it is your first exchange. You can load values multiple times.
- **If you are a reappraisal town** – make sure that the CLA on the first page is set to a 1.00. If you thought you were doing a **reappraisal and are now delaying** until next year, please contact your district advisor immediately to have the CLA reset.
- **On the first download you will need to Validate all the files.** If you are unsure what this means and what this involves, please contact your district advisor.
- If the property owner has not yet filed a homestead, they are **Nonhomestead** at this time. You can correct this if they file in a subsequent download.
- If you are having issues making a file match to validate, please **contact your district advisor**. You can scan or take a picture of your screen and we can often help you resolve the issue quite easily working from that.
 - **If ownership has changed** and PVR does not have that reflected, please let us know as soon as possible by clicking “Request Change” in the upper portion of the page and choosing Other- then type details about the transaction in the town comment box.
 - **If acreage has changed** and PVR does not have that reflected, please let us know as soon as possible by clicking one of the “Reason(s) for Change” in the boxes next to acreage and then type details in the town comment box.
 - Remember all enrolled **Farm Buildings are Nonhomestead by definition**. You will need to make sure they are coded correctly on your cost sheet before you begin allocation.
- Remember **excluded land valuation** is dictated by statute: Title [32 VSA 3756](#) Definition (Appraisal Value) (d) The assessing officials shall appraise qualifying agricultural and managed forestland and farm buildings at use value appraisal as defined in subdivision [§3752\(12\)](#) of this title. If the land to be appraised is a portion of a parcel, any portion not receiving a use value appraisal shall be valued at **its fair market value as a stand-alone parcel**, and, for the purposes of the payment under [§3760](#) of this chapter, the entire parcel shall be valued at its fair market value as other similar parcels in the municipality.
 - If this is a new parcel or the excluded land has changed you will need to look at the **current use map** to determine where the excluded land is in order to value it appropriately.
- Total land value (from cost sheet) minus excluded land (from cu calculation sheet) equals **enrolled land**. We recommend you try to go through the math, it will help you to complete the downloads, understand the process and explain it to taxpayers.

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>

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](#)

ANR Online Trainings and links

The Vermont Agency of Natural Resources (ANR) proudly announced the launch of an online training for Municipal officials. Seventeen informative videos, most around 10-minutes long, are intended to help new, and not-so-new, municipal officials learn about ANR's work and the tools available to help communities. While trainings are tailored to municipal officials, any community member who would like to learn more about ANR's work is invited to participate.

Training topics range from invasive species to recycling laws to dam safety. Tutorials help attendees gain proficiency in tools such as the Permit Navigator, BioFinder and the Clean Water Projects Explorer. You may visit <https://storymaps.arcgis.com/stories/53fd61b0d1f14c4b9a825bdaacb8ebab> to learn more.

Education**PVR Upcoming Webinars**

- **Land Schedule *** PVR District Advisors

Wednesday	May 19 / 9:00 -12:00
Wednesday	May 26 / 9:00 -12:00

This class will show you how to gather and quantify your land sales data, determine influencing factors and deal with sales outside your community. The first session will cover the theory of land valuation and data gathering. The second session will focus on developing the sales grid. Issues more specific to neighborhoods and lakefront properties will be discussed as well. This course is useful for developing a new land schedule or understanding the existing process.

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

- **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.

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
- Current Use Training March 22/ 24
- New & Seasoned Lister Training March 10/ 12/ 17/ 19
- Sales Validation in myVTax January 21
- Your Equalization Study January 14
- Deed Reading & Real Estate Exemptions July 16, 2020
- PVR Response to COVID-19 May 6, 2020

KnowledgeWave

KnowledgeWave continues to bring Microsoft Office and professional development webinars to municipalities each month as part of the [KnowledgeWave Learning Site](#) training package. They are free for you and for all KnowledgeWave members.

KnowledgeWave has a great selection of new, live webinars coming your way during the month of May. All webinars are free for KnowledgeWave members like you as part of the package!

- **Excel Everywhere**
5/5/21 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Managing Meetings: Status Updates**
5/11/21 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)
- **Meet Like a Pro in Teams**
5/12/21 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **The Modern Comments Experience**
5/12/21 at 3 PM EDT | 15 min | [Learn More or REGISTER](#)
- **Real Mentors and Nurture Peer Relationships**
5/13/21 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Excel: The Backstage View**
5/18/21 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **PowerPoint Tips and Best Practices**
5/19/21 at 1 PM EDT | 60 min | [Learn More or REGISTER](#)
- **Asserting Yourself in the Workplace: A Webinar Series**
5/26/21 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **The New Microsoft Edge**
05/27/21 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, 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	Nancy Merrill nancy.merrill@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
		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
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

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	
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