

# Vermont Property Assessor Certification Program for Listers and Assessors

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Listers and assessors perform the vital functions of receiving, collecting, and analyzing data to estimate the value of property within a given municipality for property tax purposes. Your job is to ensure that valuations are comparable across properties, resulting in a fair and equitable assessment which is important to the property owners, municipality, and the state. To assist with this important function, the Division of Property Valuation and Review of the Vermont Department of Taxes (PVR) administers and certifies the Vermont Property Assessor Certification Program (VPACP) for Listers and Assessors. This handbook will help you understand and navigate the program requirements and the application process to become certified.

If you have questions, contact the Division of Property Valuation and Review at [tax.listered@vermont.gov](mailto:tax.listered@vermont.gov), or call (802) 828-5860.

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# Program Mission Statement

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The mission of the Vermont Property Assessor Certification Program (VCACP) is to encourage, promote, and provide educational opportunity and advancement for listers and assessors throughout the state. PVR accomplishes this mission by the following guidelines and steps for advancement:

- seeking and promoting new and relevant educational opportunities
- developing cooperative relationships with assessment education entities
- clearly communicating with Vermont officials and the public
- applying fair and equitable standards

VCACP strives to provide a structure that will improve appraisal skills and administrative practices for the Vermont Assessment community.

## Program Overview

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### Required Courses

VPACP creates four levels of achievement. Each level has prerequisites and requirements, including levels of work experience and training. The following is an overview of the educational course work required for each level:

#### **Level 1: Vermont Property Assessor I (VPA I)**

**\*Complete all course requirements for Level I:**

- **IAAO 100 Real Estate Property Appraisal Workshop**
- **PVR/State-Sponsored Lister Training Workshop**

#### **Level 2: Vermont Property Assessor II (VPA II)**

**Must have two years of experience as a VPA I or equivalent**

**\*Complete all course requirements for Level II:**

- **IAAO 101 Fundamentals of Real Property Appraisal**
- **IAAO 102 Fundamentals of the Income Approach to Valuation**
- **IAAO 171 Standards of Professional Practice & Ethics**
- **PVR/State-Sponsored Data Collection Course (four-day course)**

#### **Level 3: Vermont Property Assessor III (VPA III)**

**Must have three years of experience as a VPA II or equivalent**

**\*Complete all course requirements for Level III:**

- **IAAO 300 Fundamentals of Mass Appraisal**
- **IAAO 155 Depreciation Workshop**
- **PVR/State-Sponsored Land Appraisal Workshop**
- **PVR/State-Sponsored Statutes and Rules in Property Assessment**

## Level 4: Vermont Master Property Assessor (VMPA)

### Must have three years of experience as a VPA III or equivalent

#### \*Complete all course requirements for master level:

- **IAAO 112 The Income Approach to Valuation II**
- **IAAO 311 Residential Modeling**

\* **Complete** means you have passed any required exams and received a successful completion certificate, if applicable.

Beyond the requirements listed, all applicants must currently be elected listers, working in the field of assessment, or hired or appointed assessors, and must submit a completed application with all supporting documents. These include copies of all courses, certifications, and experience in related fields that meet the program requirements. All applicants must be in good standing with the Vermont Department of Taxes (<https://tax.vermont.gov>).

Some courses not outlined above, such as real estate appraisal courses, may be substituted as equivalents. Please explain your equivalent education and experience to the Division of Property Valuation and Review in your application. It is the responsibility of the applicant to demonstrate that a course or experience requested as a substitution is equivalent, which must be reviewed and approved by PVR. The final decision rests with PVR and is not subject to further appeal.

### How to Apply

If you meet the requirements of the level of certification you wish to pursue, then complete and submit the following:

- [Application Form AC-304, Vermont Property Certification Program Application \(<https://tax.vermont.gov>\)](https://tax.vermont.gov)
- Résumé listing relevant work experience
- Copies of course completion certificates
- Copies of current designation certificates, licenses, etc., if applicable

Applications are processed as received. Once processed and if approved, the Department will mail you a certificate with your designation. The final decision rests with PVR and is not subject to further appeal.

Mail the completed application, along with supporting documents to:

**Vermont Department of Taxes  
Division of Property Valuation and Review  
133 State Street  
Montpelier, VT 05633**

# Frequently Asked Questions

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## What do listers and assessors do?

Listers and assessors receive, collect, and analyze data to estimate the value of property within a given municipality as of April 1 of each year for property tax (ad valorem) purposes.

## Who employs listers and assessors?

In Vermont, a lister is an official elected by the citizens of a municipality in which the lister resides, while an assessor is hired or appointed by a municipality. Both listers and assessors are compensated by the municipality. Some assessors work full-time for a given municipality, while others may work part-time at one or several different municipalities.

## Under what authority does PVR certify listers and assessors?

The Division of Property Valuation and Review (PVR), a division of the Vermont Department of Taxes, grants certification to listers and assessors under the authority [found in 32 V.S.A. § 3436 \(https://legislature.vermont.gov\)](https://legislature.vermont.gov).

## Is this a required program? Must I have a designation to work in ad valorem property valuation in Vermont?

No, this is a voluntary program to encourage and recognize professionalism and competency in being a municipal assessing official.

## Why are there four levels of certification?

PVR recognizes that there are different assessment assignments, and municipalities have different levels of difficulty and complexity. Therefore, the program ranks the levels of development and educational achievement to accommodate these variations. Everyone is encouraged to attain the highest level of certification believed to provide the skills necessary to be an effective municipal assessing official.

## What is required to obtain certification?

For each level of certification, when you meet all requirements of the Vermont Property Assessor Certification Program (VPACP) for Listers and Assessors, [submit an application using Form AC-304, Vermont Property Certification Program Application \(https://tax.vermont.gov\)](https://tax.vermont.gov) with all supporting documentation and course completion certificates, a current résumé with relevant work experience, and mail all documents to:

**Vermont Department of Taxes**  
**Division of Property Valuation and Review**  
**133 State Street**  
**Montpelier, VT 05633**

## What are the courses and how are they offered?

The required courses are provided through various educational venues, such as the International Association of Assessing Officers (IAAO), Vermont Assessors and Listers Association (VALA), and Property Valuation and Review (PVR), and others. Class levels range in terms of difficulty, time commitment, and cost. Some classes include a pass/fail exam at the end, while others are completed through attendance only. If a pass/fail exam is included, then you must receive a certificate of completion (not attendance).

## **When and where is training offered?**

Assessment courses are offered throughout the year at many different venues or online. Near the beginning of each calendar year, PVR will publish an education schedule of the courses to be sponsored that year. Most are offered on an annual basis, but some of the IAAO course offerings are on a three-year cycle. The schedule and registration form [can be found on the Vermont Department of Taxes website \(https://tax.vermont.gov\)](https://tax.vermont.gov) and on the [Vermont Assessors and Listers Association website \(https://valavt.org\)](https://valavt.org).

## **How much do these courses cost?**

Courses hosted by PVR are offered at no charge to currently practicing listers and assessors. Those offered by partner organizations are eligible for reimbursement under the state's lister education fund. You must [submit a grant application \(https://tax.vermont.gov\)](https://tax.vermont.gov) and be pre-approved before attending the training. Proof of payments must be submitted after attendance. Registration processing fees paid to VALA are not refundable through the grant.

## **Can any other coursework be substituted for these particular courses?**

Yes. There are many institutions that provide similar or equivalent academic level courses. The final decision rests with PVR and is not subject to further appeal. A detailed explanation of how a course is comparable must accompany the application. If you have any question as to whether a course will be accepted please contact PVR.

## **Can experience other than assessing be substituted for the experience requirement?**

Yes, appraisal experience which can be documented may substitute for lister and assessor experience. You should include detailed information in your résumé with contact information for verification.

## **After I get my certification, do I need further education?**

Yes. [Certification under 32 V.S.A. § 3436\(c\) \(https://legislature.vermont.gov\)](https://legislature.vermont.gov) is valid for a three-year period. Once certified, you will need to complete ten Continuing Education (CE) credit hours within the next three years to recertify when the designation expires. This may include course work completed for a higher designation level. You will also be required to [submit a renewal application, Form AC-305, Vermont Property Assessor Certification Program Recertification/Reinstatement Form \(https://tax.vermont.gov\)](https://tax.vermont.gov) available on the Department's website.

## **What if I am already certified through the previous PVR Vermont Property Evaluators program (VPE)? May I be grandfathered into a level?**

Yes. In the past if you received the VPE designation, you may apply for Level 2 by submitting an application and attaching a copy of the certificate issued at the time of the designation. You still will be obligated to meet any additional requirements such as IAAO workshop 171 and Data Collection. If you have already taken either or both courses, attach course completion certificates. If you qualify for any additional levels, note the certificate and provide documentation of additional qualifications.

## **May I skip a certification level by completing requirements of a higher level?**

PVR may consider substitutions of equivalent courses on a case-by-case basis.

## **Where can I obtain more specific information on the assessing profession?**

Visit these helpful websites for more information:

- [International Association of Assessing Officers \(IAAO\) \(https://www.iaao.org\)](https://www.iaao.org)
- [Vermont Assessors and Listers Association \(VALA\) \(https://valavt.org\)](https://valavt.org)
- [Appraisal Institute \(AI\) \(https://www.appraisalinstitute.org\)](https://www.appraisalinstitute.org)
- [Vermont Department of Taxes \(https://tax.vermont.gov/municipal-officials/education\)](https://tax.vermont.gov/municipal-officials/education)

## Program Criteria Overview

### Vermont Property Assessor I (VPA I)—Level 1

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- Currently elected or appointed
- Complete course requirements
- Submit completed application with any supporting documents

### Vermont Property Assessor II (VPA II)—Level 2

- VPA I status or equivalent
- Complete Level 1 course requirements
- Minimum of two years of experience or equivalent\*
- Submit completed application with any supporting documents

### Vermont Property Assessor III (VPA III)—Level 3

- VPA II status or equivalent
- Complete Level 2 course requirements
- Three additional years of experience or equivalent
- Submit completed application with any supporting documents

### Vermont Master Property Assessor (VMPPA)—Level 4

- VPA III status or equivalent
- Complete Master Level designee course requirements
- Three additional years of experience or equivalent
- Submit completed application with any supporting documents

## Vermont Property Assessor I (VPA I)

**Applicant must successfully complete the following courses:**

- IAAO Workshop 100—Real Estate Property Appraisal Workshop, or equivalent\*
  - ◊ PVR/State-Sponsored Course—Lister Training Workshop
  - ◊ Application must include course completion certificates or documentation
- Applicant must be a currently elected lister or appointed municipal assessor in Vermont
- Applicant must provide a current résumé
- [Applicant must be in good standing with the Vermont Department of Taxes \(https://tax.vermont.gov\)](https://tax.vermont.gov).
- A completed application with all required documents must be submitted to Vermont Department of Taxes, Division of Property Valuation and Review. Mail to PVR at the address on page 10 of this guide.

\* The Division of Property Valuation and Review may consider substitutions of equivalent courses on a case-by-case basis.

## Vermont Property Assessor II (VPA II)

**Applicant must successfully complete all of the following courses:**

- IAAO Course 101—Fundamentals of Real Property Appraisal, or equivalent
- IAAO Course 102—Fundamentals of the Income Approach to Valuation, or equivalent
- IAAO Workshop 171—IAAO Code of Ethics and Standards of Professional Conduct, or equivalent
- PVR/State-sponsored Course—Data Collection
- A minimum of two years as a VPA I\*
- Application must include a copy of all documentation of above requirements, e.g., course certificates
- Applicant must be a currently elected lister or appointed municipal assessor in Vermont
- Application must include documentation of current Vermont designation or equivalent
- Applicant must provide a current résumé
- [Applicant must be in good standing with the Vermont Department of Taxes \(https://tax.vermont.gov\)](https://tax.vermont.gov).
- A completed application with all required documents must be submitted to Vermont Department of Taxes Property Valuation and Review. Mail to PVR at the address shown on the next page.

\* Minimum two years of experience in a related real estate mass appraisal field. Equivalent or reciprocal certification: minimum two years of experience in a related real estate appraisal field with a state or professional designation, such as Vermont Property Evaluator (VPE) or AAS, may be accepted for the experience requirement. Additional course work may be required.

Once certified as VPA II you may be eligible for Appraiser-Trainee Approval for reappraisal purposes. [Please see Rule 86-P65 \(https://tax.vermont.gov\)](https://tax.vermont.gov) to apply for this designation.

## Vermont Property Assessor III (VPA III)

### Applicant must successfully complete all of following requirements:

- IAAO Course 300—Fundamentals of Mass Appraisal, or equivalent
- IAAO Course 155—Depreciation Workshop, or equivalent
- PVR/State Sponsored Course—Land Appraisal Workshop
- PVR/State Sponsored Course—Vermont State Statutes & Rules in Property Assessment
- At least three years as a VPA II\*
- Application must include documentation of all above requirements, e.g., course certificates
- Applicant must be a currently elected lister or appointed municipal assessor in Vermont
- Application must include documentation of current Vermont designation or equivalent
- Applicant must provide a current résumé
- [Applicant must be in good standing with the Vermont Department of Taxes \(https://tax.vermont.gov\)](https://tax.vermont.gov).
- A completed application with all required documents must be submitted to Vermont Department of Taxes, Property Valuation and Review. Mail to PVR at the address on page 10 of this guide.

\*Minimum three years of experience in a related real estate mass appraisal field. Equivalent or reciprocal certification: minimum three years' experience in a related real estate mass appraisal field with a state or professional designation, such as PVR Assessor, CAE or RES, may be accepted for the experience requirement. Additional course work may be required.

Once certified as VPA II you may be eligible for Appraiser-Trainee Approval for reappraisal purposes. [Please see Rule 86-P65 \(https://tax.vermont.gov\)](https://tax.vermont.gov) to apply for this designation.

## Vermont Master Property Assessor (VMPPA)

### Applicant must successfully complete all of the following requirements:

- IAAO Course 112—The Income Approach to Valuation II, or equivalent
- IAAO Course 311—Residential Modeling, or equivalent
- IAAO Course 452—Fundamentals of Ratio Studies, or equivalent
- At least three years as a VPA III\*
- Application must include documentation of all above requirements, e.g., copy of course certificates
- Applicant must be a currently elected lister or appointed municipal assessor in Vermont
- Application must include documentation of current designation or equivalent
- Applicant must provide a current résumé
- Applicant must be in good standing with the Vermont Department of Taxes
- A completed application with all required documents must be submitted to Vermont Department of Taxes, Property Valuation and Review. Mail to PVR at the address below.

\* Minimum three years of experience in a related real estate mass appraisal field. Equivalent or reciprocal certification: minimum three years' experience in a related real estate appraisal field with a state or professional designation, such as a PVR Project Supervisor, may be accepted for the experience requirement. Additional course work may be required.

Once certified as VPA II you may be eligible for Appraiser-Trainee Approval for reappraisal purposes. [Please see Rule 86-P65 \(https://tax.vermont.gov\)](#) to apply for this designation.

## Mail application and supporting documentation to:

**Vermont Department of Taxes**  
**Division of Property Valuation and Review**  
**133 State Street**  
**Montpelier, VT 05633**

## Resources

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- [Form AC-304, Vermont Property Certification Program Application \(https://tax.vermont.gov/content/form-ac-304\)](https://tax.vermont.gov/content/form-ac-304)
- [Form AC-305, Vermont Property Assessor Certification Program Recertification/Reinstatement Form \(https://tax.vermont.gov/content/form-ac-305\)](https://tax.vermont.gov/content/form-ac-305)
- [Letter of Good Standing \(https://tax.vermont.gov/individuals/file-and-pay/letter-good-standing\)](https://tax.vermont.gov/individuals/file-and-pay/letter-good-standing)
- [Education Grant Application \(https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information\)](https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information)
- [Rule 86-P65, Contract Appraisal Certification \(https://tax.vermont.gov/content/rule-86-p65\)](https://tax.vermont.gov/content/rule-86-p65)
- [32 V.S.A. § 3436\(c\) \(https://legislature.vermont.gov/statutes/section/32/121/03436\)](https://legislature.vermont.gov/statutes/section/32/121/03436)