

# 2023

January						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February						
Su	M	Tu	W	Th	F	Sa
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26	27	28				

March						
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April						
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30						

May						
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28	29	30	31			

June						
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July						
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						1
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23	24	25	26	27	28	29
30	31					

August						
Su	M	Tu	W	Th	F	Sa
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27	28	29	30	31		

September						
Su	M	Tu	W	Th	F	Sa
					1	2
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October						
Su	M	Tu	W	Th	F	Sa
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29	30	31				

November						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
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26	27	28	29	30		

December						
Su	M	Tu	W	Th	F	Sa
					1	2
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

## To Do List:

Review / Develop training plan for listers.

Mobile Home numbers as required to be part of complete grand list (32 VSA § 4152(9)(b))

Surveys - Do you have all? Do you need copies in your records?

Review how each record is entered into the Grand List - Is it consistent? Can I find records easily through the look up function.

Process Property Transfers - process weekly or monthly, research & make changes as appropriate.

Including validation in VTPIE starting in January.

Check local real estate information. Check NEREN.com or Realtor.com for local listings, Local Papers & For sale magazines in your town.

Send out sales verification forms. Create sales booklet & spreadsheet, for LOA and COD.

Files - Clean out & organize files. Review inventory of files to check if file is complete, organized, labeled and consistent.

Review Lister email for important issues/items of interest. Make sure listserve emails are received.

Creation or update of public file - Property record cards. Consider a PUBLIC Terminal.

Check Current Use files - Do you have CU map & application for each record. Review excluded land calculation.

Check all files for physical copies of sketches and photos & electronic copies.

Check all permits for revisits, properties under construction & create a process of tracking permits and % complete.

Maps - check contiguous & town border properties for accuracy. Consider enhancements to your current mapping.

Maintain files for changes

Deed Research (Warranty Deed preferred) Is ownership correct? Did you look at the deed when looking at Property Transfer Tax Return? Do you want a copy in your records? Do you have a deed reference (book & page) in your records?

Create an auditing system for accuracy - check property description - are they consistent? Are categories with acreage & description correct? Are you using NEMRC fields correctly & consistently? Run reports to help with this review

# JANUARY

**TO DO THIS MONTH:**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Send Public Pious or Charitable Use Forms out 32 VSA § 3832	3	4	5	6	7
8	9	10	11	12	13	14
15	16 File Final Electronic 411 w/State	17	18	19	20	21
22	23	24	25 <b>DATA COLLECTION</b> days 1&2 of 4 Capital Plaza-Montpelier 9-4:30 <a href="https://tax.vermont.gov/municipal-officials/education">https://tax.vermont.gov/municipal-officials/education</a>	26	27	28
29	30	31	Notes: Late December, Early January PVR Certifies Equalization Study & Sends Results to Towns 32 VSA § 5406, 5408 (be aware of the Appeal deadline)			

January - File Final Electronic 411 w/State for final reconciliation of previous grand list
Monthly Validate Sales in VTPIE, new sales available
ONGOING Check your PTTR's and Permits

# FEBRUARY

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<b>Notes: Reappraisal</b> Per Parcel Payment (\$8.50 & \$1.00) Sent to Town 32 VSA § 4041(a),5405(f)			1	2	3	4
5	6	7 Certify "No Appeals Pending" (Form 4155) with Selectboard -on or	8	9	10	11
12	13	14 <b>Equalization Webinar</b> 9-12	15 <b>DATA COLLECTION</b> days 3&4 of 4 <b>Capital Plaza-Montpelier 9-4:30</b> <a href="https://tax.vermont.gov/municipal-officials/education">https://tax.vermont.gov/municipal-officials/education</a>		17	18
19	20	21	22	23 <b>VTPIE Homestead &amp; Cama Upload Training 12-1</b>	24 <b>VTPIE Homestead &amp; Cama Upload Training 12-1</b>	25
26	27	28 <b>VTPIE &amp; PVR Sales Validation Webinar</b> 8-12	<b>Notes:</b>			

<b>Weekly HS122 Downloads in VTPIE</b>
<b>February</b> Reappraisal & Equalization per parcel payment sent to towns
<b>February</b> HS122 Download starts (32 VSA § 4155, 4156 & 4157) (will begin in VTPIE 2023)
2/7 Certify "No Appeals Pending" (Form 4155) with Selectboard -on or later
<b>ONGOING</b> Check your PTTR's and Permits
<b>Monthly</b> -Process Property Transfers, research & make changes as appropriate. -Validate Sale
Forest Management Activity Report (FMAR) due

# MARCH

**TO DO THIS MONTH:**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<b>Notes:</b> Must do the Beginning of March: -Send Business Personal Property Inventory forms 32 VSA §4003. -Send Request for Income/Expense to Qualified Housing if Reappraisal Town 32 VSA §3181.			<b>1</b> Advanced Data Collection Capital Plaza-Montpelier 9-4:30 <a href="https://tax.vermont.gov/municipal-officials/education">https://tax.vermont.gov/municipal-officials/education</a>	<b>2</b> Lister's Organizational Meeting <b>VTPIE HS CAMA upload Training 9-10</b>	<b>3</b>	<b>4</b>
<b>5</b>	<b>6</b> Download HS122 & Current Use (32 VSA §3756) Electronic files	<b>7</b> Town Meeting & Vote	<b>8</b> New Listers Takes Oath of Office after town meeting 32 VSA §3431	<b>9</b>	<b>10</b>	<b>11</b>
<b>12</b>	<b>13</b> Download HS122 & Current Use Elect files	<b>14</b> <b>Reappraisal Reality Webinar 9-12</b>	<b>15</b> <b>VTPIE Sales Validation &amp; Municipal Information 11-12</b>	<b>16</b> Current Use sends new maps to Towns 32 VSA §3756	<b>17</b>	<b>18</b>
<b>19</b>	<b>20</b> Download HS122 & Current Use Electronic files	<b>21</b> <b>22</b> Lister Training moved to May 2nd & 3rd / 16th & 17th		<b>23</b>	<b>24</b>	<b>25</b>
<b>26</b>	<b>27</b> Download HS122 & Current Use Electronic files	<b>28</b> <b>Current Use &amp; Land Use Change Tax-Recording for Clerks Webinar 9-12</b>	<b>29</b>	<b>30</b>	<b>31</b> Per parcel payment sent to town 32 VSA §4041a Reappraisal Fund payment, 5405(f) Eq Study payment	
Inspect all properties under construction as of April 1st 32 VSA §4041						
<b>Notes:</b> Develop a system for tracking & filing HS122 information / Review your method of calculating current use excluded land - are you aware of current use legislative changes & are you doing it correctly?						

<b>Monthly</b> Validate Sales in VTPIE
<b>Weekly</b> Check Current Use Electronic File
<b>Weekly</b> HS122 Downloads in VTPIE (Complete process)
<b>3/7</b> Vote new Officers & All New Officers take Oath of Office after town meeting
<b>3/7</b> Vote at Town Meeting for expired exemptions
<b>3/16</b> Current Use sends all new or changed application maps to town
<b>March</b> Posted Lister Training
Look for NEMRC & VALA Trainings
<b>March</b> Listers hold Organizational meeting
<b>March</b> New Lister's Training POSTED on website: <a href="http://tax.vermont.gov/">http://tax.vermont.gov/</a>
<b>March</b> Mail Public Pious or Charitable Use form Exempt properties where applicable
***If Town is reappraising please discuss the Homestead & Current Use process with your District Advisor

# APRIL

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<p><b>Notes:</b> Inspect all properties under construction on, or as close to, April 1st as possible  <b>**If Town is reappraising the homestead file should wait until new values are in place (you can download but all adjustments will need to be applied to new values).</b></p>						<p><b>1</b></p>
<p><b>2</b></p> <p>Insurance Values due from "exempt from tax" property owners, 32 VSA §3802a</p>	<p><b>3</b></p> <p>Download HS122 32 VSA §5410 &amp; Current Use 32 VSA §3756 Electronic files</p>	<p><b>4</b></p> <p>Complete All PTTR's &amp; Permits as of April 1st - stop until next</p>	<p><b>5</b></p>	<p><b>6</b></p>	<p><b>7</b></p>	<p><b>8</b></p>
		<p>Lister Training moved to May 2nd &amp; 3rd / 16th &amp; 17th</p>				
<p><b>9</b></p>	<p><b>10</b></p> <p>Download HS122 &amp; Current Use Electronic files</p>	<p><b>11</b></p> <p><b>VLCT Public Records Webinar 10-11:30</b></p>	<p><b>12</b></p>	<p><b>13</b></p>	<p><b>14</b></p>	<p><b>15</b></p>
<p><b>16</b></p>	<p><b>17</b></p> <p>Download HS122 &amp; Current Use Electronic files</p>	<p><b>18</b></p> <p>Income Taxes filing due / Income Sensitivity filing / Timely HS122 filing due</p>	<p><b>19</b></p>	<p><b>20</b></p> <p>Business Personal Property forms due from property owners 32 VSA §3618</p>	<p><b>21</b></p>	<p><b>22</b></p>
<p><b>23/30</b></p>	<p><b>24</b></p> <p>Download HS122 &amp; Current Use Electronic files</p>	<p><b>25</b></p> <p><b>VLTC Open Meeting Law for Listers Webinar 10-11:30</b></p>	<p><b>26</b></p>	<p><b>27</b></p>	<p><b>28</b></p>	<p><b>29</b></p>
<p><b>Weekly HS122 Downloads in VTPIE</b></p>						
<p><b>Weekly Check Current Use Electronic File</b></p>						
<p><b>4/3 Insurance Values due from exempt from tax property owners - if mailed by town</b>  <a href="http://tax.vermont.gov/sites/tax/files/documents/C R-001.pdf">http://tax.vermont.gov/sites/tax/files/documents/C R-001.pdf</a></p>						
<p><b>Monthly Validate Sales in VTPIE</b></p>						
<p><b>4/3 Valuation Effective date</b></p>						
<p><b>4/18 Timely HS122 filing</b></p>						
<p><b>4/18 Income Taxes filing due and Income Sensitivity filing due</b></p>						
<p><b>4/20 Business Personal Property forms due from property owners</b></p>						
<p><b>ONGOING - PTTR's Filed &amp; Permits Completed as of April 1st</b></p>						
<p><b>***If Town is reappraising please discuss the homestead &amp; Current Use process with your District Advisor</b></p>						

# MAY

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
<p>Grand List Filing 2020 may occur any time after April 1 and on or before the following dates: June 4 for population of &lt;5,000 and June 24 for population of 5,000 or more. These dates are derived by reading 32 V.S.A. §§ 3004, 4111 and 4341 together. The May 5 date in section 4111 is extended 30 days for those towns with a population of less than 5,000 to June 4, The May 5 date in section 4111 is extended 50 days in towns with a population of 5,000 or more to June 24 which is a Sunday and is therefore extended to Monday June 25.</p>						<p><b>Weekly HS122 Download in VTPIE</b></p>	
<p>Utility Electric Inventory of Plant to Towns 32 VSA §4452</p>						<p><b>Weekly Check Current Use Electronic File until 100% certified</b></p>	
<p>Veteran Exemption deadline 32 VSA §3802</p> <p>State land &amp; building values sent to towns 32 VSA §3701,3704</p>	<p><b>1</b></p> <p>Download HS122 32 VSA §5410 &amp; Current Use 32 VSA §3756 Electronic files</p>	<p><b>2</b></p>	<p><b>3</b></p>	<p><b>4</b></p>	<p><b>5</b></p>	<p><b>6</b></p>	<p><b>Monthly Validate Sales in VTPIE</b></p>
<p><b>New Lister Training Day 1 &amp; 2 of 4, 9-12</b>  <a href="https://tax.vermont.gov/municipal-officials/education">https://tax.vermont.gov/municipal-officials/education</a></p>						<p><b>5/1 Utility Electric Inventory of Plant to Towns</b></p>	
<p><b>7</b></p>	<p><b>8</b></p> <p>Download HS122 &amp; Current Use Electronic files</p>	<p><b>9</b></p>	<p><b>10</b></p>	<p><b>11</b></p>	<p><b>12</b></p>	<p><b>13</b></p>	<p><b>5/1 Veterans Exemption Deadline. VOVA sends eligible veteran list to towns via email</b></p>
<p><b>VCGI &amp; VTPIE Mapping Webinar 9-12</b></p>						<p><b>May Sec Of Admin sends State Building Values (for Pilot Payment)</b></p>	
<p><b>14</b></p>	<p><b>15</b></p> <p>Download HS122 &amp; Current Use Electronic files</p>	<p><b>16</b></p>	<p><b>17</b></p>	<p><b>18</b></p>	<p><b>19</b></p>	<p><b>20</b></p>	<p><b>May Property Valuation &amp; Review sends State Land Values for Payments in Lieu of Taxes (Pilot) Payment</b></p>
<p><b>New Lister Training Day 3 &amp; 4 of 4, 9-12</b>  <a href="https://tax.vermont.gov/municipal-officials/education">https://tax.vermont.gov/municipal-officials/education</a></p>						<p><b>**If Town is reappraising the homestead file should wait until new values are in place (you can download but all adjustments will need to be applied to new values).</b></p>	
<p><b>21</b></p>	<p><b>22</b></p> <p>Download HS122 &amp; Current Use Electronic files</p>	<p><b>23</b></p>	<p><b>24</b></p>	<p><b>25</b></p>	<p><b>26</b></p>	<p><b>27</b></p>	<p><b>***If Town is reappraising please discuss the homestead &amp; Current Use process with your District Advisor</b></p>
<p><b>VSARA Record Retention Online Webinar 9-12</b></p>							
<p><b>28</b></p>	<p><b>29</b></p>	<p><b>30</b></p>	<p><b>31</b></p>	<p><b>Notes:</b></p>			
<p><b>Advanced Lister Training 9-4</b>  <a href="https://tax.vermont.gov/municipal-officials/education">https://tax.vermont.gov/municipal-officials/education</a></p>							

# JUNE

**TO DO THIS MONTH:**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
BCA - Deadline to appeal is 14 Calendar days from date of Mailing Result of Grievance Notices 32 VSA §4404			HS122 Correction Request Due	1	2	3
BCA - Hearings begin 14 Calendar days after appeal deadline 32 VSA §4404			If needed request Abstract GL filing extension 32 VSA §4342			
4 File Abstract GL <5000 & Mail Change of Appraisal Notices 32 VSA §4111, 4341	5 Download HS122 & Current Use Electronic files	6 <b>Current Use Items for clerks Webinar 9-12</b>	7	8	9	10
11	12 Download HS122 & Current Use Electronic files	13	14	15	16	17
18 Grievance Hearing Begins <5000 32 VSA §4111, 4221,4115,4116	19 Download HS122 & Current Use Electronic files	20 <b>Legal Chat w/Charlie Merriam Hybrid 9-12</b>	21	22	23 File Abstract GL >5000 & Mail Change of Appraisal Notices 32 VSA §4111,4341,3756, 3004	24
25 File Abstract GL >5000 & Mail Change of Appraisal Notices 32 VSA §4111,4341,3756, 3004	26 Download HS122 & Current Use Electronic files	27	28	29	30 Education Tax Rates are sent to Towns 32 VSA §5402	Notes: Develop a system to track & investigate sales throughout the year.

<b>Weekly</b> -HS122 Downloads in VTPIE -Check Current Use Electronic File until 100%
<b>Monthly</b> - Validate Sales in VTPIE
6/1 If needed request Abstract GL filing extension
6/4 File Abstract GL <5000 population & Mail Change of Appraisal Notices -on or before VSA §4111, 4221,4115,4116
6/19 Grievance Hearing Begins <5000 32 VSA §4111, 4221,4115,4116
6/24 File Abstract GL <5000 population & Mail Change of Appraisal Notices -on or before VSA §4111, 4221,4115,4116
6/30 Education Tax Rates are
***If Town is reappraising please discuss the homestead & Current Use process with your District Advisor

# JULY

**TO DO THIS MONTH:**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
BCA - Deadline to appeal is 14 Calendar days from date of Mailing Result of Grievance Notices 32 VSA §4404						1
BCA - Town Clerk shall schedule meeting giving each member five (5) days written notice 24 VSA §801						
BCA - Start BCA hearings 44-46 calendar days ( <u>depending on population</u> ) after deadline to file an appeal. 32 VSA §4404, 4341						
BCA - Inspection committee report due 30 days after hearing on that property. 32 VSA § 4404						
2	3	4	5	6	7	8
Grievance Hearing Ends <5000 32 VSA §4221, 4341, 3004	Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	Fiscal Year Begins	Electronic Current Use file sent back to State 32 VSA §3760			
9	10	11	12	13	14	15
Grievance Hearing Begins >5000 32 VSA §4221, 4341, 3004	Download HS122 & Current Use Electronic files	Result of Grievance <5000 mailed 32 VSA §4224,4341, 30 Lodge to final GL Town Clerk		<b>Solar/Cell &amp; Subsidized Housing Hybrid 9-12</b> <a href="https://tax.vermont.gov/municipal-officials/education">https://tax.vermont.gov/municipal-officials/education</a>		
Result of Grievance <5000 mailed 32 VSA §4224,4341, 30 Lodge to final GL Town Clerk						
16	17	18	19	20	21	22
	Download HS122 & Current Use Electronic files		<b>Deed Reading &amp; Exemptions Charlie Merriam 9-12</b> <a href="https://tax.vermont.gov/municipal-officials/education">https://tax.vermont.gov/municipal-officials/education</a>			
23	24	25	26	27	28	29
Grievance Hearing Ends >5000 32 VSA §4111,4221 4115,4116,3004	Download HS122 & Current Use Electronic files	File Final Grand List <5000 to Town Clerk 32 VSA §4151 & Lodge to final GL Town Clerk	<b>Statutes &amp; Real Estate Law Jim Knapp Webinar 1-4</b> <a href="https://tax.vermont.gov/municipal-officials/education">https://tax.vermont.gov/municipal-officials/education</a>			
30	31	<b>Notes:</b> Although July 5th is the Current Use statutory date (32 VSA §3760) for current use filing to state - do not wait until this date to begin processing. Process files as soon as possible as this is meant to be an ongoing exchange and will happen several times. <b>Tax Bills are sent out 30 days prior to due date 32 VSA §4772</b>				
	Result of Grievance >5000 mailed 32 VSA §4224,4341, 3004 & Lodge to final GL Town Clerk					

<b>7/1 Fiscal Year begins (7/3)</b>
<b>Weekly</b> -HS122 Downloads in VTPIE -Check Current Use Electronic File until 100% certified <b>Monthly</b> - Validate Sales in VTPIE
<b>July Tax Bills</b> are sent out 30 days prior to due date
<b>7/2 &amp; 7/22</b> Grievance Hearing Ends <5000
7/5 Current Use to be sent back on or before this date
7/9 Grievance Hearing Begins >5000
7/9 Mail Result of Grievance <5000 & Lodge to final GL Town Clerk
7/25 File Final Grand List <5000
7/29 Mail Result of Grievance >5000
***If Town is reappraising please discuss the homestead & Current Use process with your District Advisor



# AUGUST

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<b>BCA</b> - Inspection committee report due 30 days after date of hearing 32 VSA §4404 <b>BCA</b> - An appeal to State Bd or Superior Court must be filed within 30 days after the day of mailing 32 VSA §4461 <b>BCA</b> - Decision shall be certified with in 15 days from time of the Inspections Committee report 32 VSA §4404		1	2	3	4	5
		Legal Chat w/Charlie Merriam Hybrid 9-12				
6	7	8	9	10	11	12
	Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	IAAO 100 David Cornell Online 8-4				
13	14	15	16	17	18	19
File final Grand List >5000 to Town Clerk 32 VSA §4151	Download HS122 & Current Use Electronic	Legal Chat w/Charlie Merriam Hybrid 9-12	Land Schedule Webinar (2 days) 9-12 <a href="https://tax.vermont.gov/municipal-officials/education">https://tax.vermont.gov/municipal-officials/education</a>			
20	21	22	23	24	25	26
	Download HS122 & Current Use Electronic files	Send electronic 411 to PVR 32 VSA §5404				
27	28	29	30	31	<b>Notes:</b> Once the grand list is <u>completed &amp; the billed grand list is created</u> begin property transfer tax returns in the Working grand list (all transfers since 4/1)	
	Download HS122 & Current Use Electronic files	Legal Chat w/Charlie Merriam Hybrid 9-12	Reappraisal Webinar 9-1			

<b>Weekly</b> -HS122 Downloads in VTPIE -Check Current Use Electronic file until 100% certified <b>Monthly</b> Validate Sales in VTPIE
<b>August</b> -tax bill are sent out 30 days prior to due date 32 VSA §4772 -Check electronic Current Use for changes
<b>8/15</b> File Final Grand List >5000 to Town Clerk <b>8/15</b> Electronic 411 to PVR
Begin checking permits for next year (ongoing maintenance /checklist)
<b>State Board</b> - Objections to an appeal to PVR Director must be filed no less then 10 days after the date the appeal is filed to town clerk 32 VSA §4463

# SEPTEMBER

**TO DO THIS MONTH:**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<b>BCA</b> - An appeal to State Bd or Superior Court must be filed within 30 days after the day of mailing 32 VSA §4461  <b>State Board</b> - Objections to a defective appeal to the Director, citing reasons to dismiss or other requests, must be filed with the Director no less than 10 days after the date the appeal is filed to town clerk 32 VSA §4463				New Current Use applicant deadline 32 VSA §3756	<b>1</b>  Complete Sales Review in VTPIE	<b>2</b>
<b>3</b>	<b>4</b> Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	<b>5</b>	<b>Data Collection Days 1&amp;2 of 4 West Rutland</b> <a href="https://tax.vermont.gov/municipal-officials/education">https://tax.vermont.gov/municipal-officials/education</a>		<b>8</b>  <b>VALA Annual Conference</b> <a href="https://valavt.org/education/conferences/">https://valavt.org/education/conferences/</a>	<b>9</b>
<b>10</b>	<b>11</b> Download HS122 & Current Use Electronic files	<b>12</b>	<b>Data Collection Days 3&amp; 4 of 4 West Rutland</b> <a href="https://tax.vermont.gov/municipal-officials/education">https://tax.vermont.gov/municipal-officials/education</a>		<b>15</b>	<b>16</b>
<b>17</b>	<b>18</b> Download HS122 & Current Use Electronic files	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>
<b>(VALA) IAAO 102 Income Approach to Valuation Online via Zoom</b> <a href="https://valavt.org/education/training/">https://valavt.org/education/training/</a>						<b>23</b>
<b>24</b>	<b>25</b> Download HS122 & Current Use Electronic files	<b>VLTC Town Fair</b> <b>Double Tree, Hilton, Burlington, VT</b> <a href="https://www.vlct.org/event/town-fair-2023">https://www.vlct.org/event/town-fair-2023</a>		<b>28</b>	<b>29</b>	<b>30</b>

<b>Weekly HS122 Downloads in VTPIE</b>
<b>Weekly Check Current Use Electronic File until 100% certified</b>
<b>Weekly Check Current Use Electronic File until 100% certified</b>
<b>Sept Tax Bills</b> are sent out 30 days prior to due date
<b>9/1 New Current Use applications</b> due to PVR
<b>ONGOING</b> Begin checking permits for next year
<b>ONGOING</b> Once grand list is completed & billed grand list is created begin property transfer tax returns in the Working grand list (all transfers since 4/1)
Watch for VLCT town fair in October <a href="http://www.vlct.org">www.vlct.org</a>
<b>Monthly</b> Validate Sales in VTPIE, complete by 9/1
<b>Current Use</b> - check and correct current use files as needed until 100% certified

# OCTOBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
	<b>(VALA) IAAO 112 Income Approach to Valuation II</b> 35 Marble ST, West Rutland, VT <a href="https://valavt.org/iaao-112-income-approach-to-valuation-ii/">https://valavt.org/iaao-112-income-approach-to-valuation-ii/</a>					
<b>8</b> → Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	<b>9</b> <b>(VALA) IAAO 171</b> <b>Standards of</b> <b>Professional</b> <b>Practic &amp; Ethics</b> <b>Online</b> <a href="https://valavt.org/education/training/">https://valavt.org/education/training/</a>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
<b>15</b>	<b>16</b> Download HS122 & Current Use Electronic files	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>
<b>22</b>	<b>23</b> Download HS122 & Current Use Electronic files	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>
			<b>(VALA) IAAO 155 Depreciation</b> <b>Analysis</b> 35 Marble ST, West Rutland, VT <a href="https://valavt.org/education/training/">https://valavt.org/education/training/</a>			
<b>29</b> Download HS122 & Current Use Electronic files	<b>30</b>	<b>31</b> Pilot Payment sent to Town 32 VSA §3706	<b>Notes:</b> Start looking at and preparing your budget and your Annual Report Check exemptions			
	<b>(VALA) IAAO 300</b> <b>Fundamentals of Mass Appraisal</b> <b>Online 10/30-11/2</b> <a href="https://valavt.org/education/training/">https://valavt.org/education/training/</a>					
<b>Weekly HS122 Downloads in VTPIE</b> <b>Weekly Check Current Use Electronic File until 100% certified</b>						
Any Changes to 411 must be submitted to be relected in equalization						
<b>October</b> Check elect current use for changes						
<b>ONGOING</b> Do the PTTR's and Permits						
<b>Current Use</b> - check and correct current use files as needed until 100% certified						
<b>10/31</b> Payment in lieu of taxes (PILOT) sent to towns						

# NOVEMBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<b>Notes: Budget and Annual Report</b>			1 ↑ <b>(VALA) IAAO 300 Fundamentals of Mass Appraisal Online 10/30-11/2 <a href="https://valavt.org/education/training/">https://valavt.org/education/training/</a></b>	2	3 Current use hold harmless payments sent 32 VSA \$3760	4
5 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	6 ↑	7	8 Check Voted Exemption Expiration Dates	9	10	11
<b>(VALA) IAAO 311 Real Property Modeling Concepts Online via Zoom <a href="https://valavt.org/education/training/">https://valavt.org/education/training/</a></b>						
12	13 Download HS122 & Current Use Electronic files	14	15	16	17	18
19	20 Download HS122 & Current Use Electronic files	21	22	23	24	25
26	27 Download HS122 & Current Use Electronic files	28	29	30		

<b>Weekly</b> -HS122 Downloads in VTPIE -Check Current Use Electronic File until 100% certified
<b>November</b> -Check electronic current use for changes -Check Voted Exemption Expiration dates for town warning
<b>11/3</b> Current Use Hold Harmless Payments Sent to towns
<b>ONGOING</b> Check your PTTR's and Permits

# DECEMBER

**TO DO THIS MONTH:**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<b>Notes:</b> Is the Budget and Annual Report ready? Late December-Early January PVR Certifies Equalization Study & Sends Results to Towns 32 VSA § 5406, 5408					1	2
3	4 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	5	6	7	8	9
10	11 Download HS122 & Current Use Electronic files	12 Last date for homestead download to effect Grand List	13	14	15	16
17	18 Download HS122 & Current Use Electronic files	19	20	21	22	23
24	25 Download HS122 & Current Use Electronic files	26	27	28	30 Last day for Errors & Omissions to be approved by Selectboard 32 VSA §4261	31

Weekly HS122 Downloads in VTPIE
Weekly Check Current Use Electronic File until 100% certified
12/11 Homestead declarations received after this date do not result in change to Grand List book.
12/31 Last Day - Errors & omissions of Real Value changes are sent to selectboard at last December Selectboard meeting.
ONGOING Check your PTTR's and Permits
Late December early January PVR Certifies Equalization Study results to Towns

# *Actual Date in Statute*

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## **January**

Send Electronic 411/Grand List to State 32 VSA § 5404(b)

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1st Late December Early January PVR Certifies Equalization Study & Sends Results to Towns 32 VSA §

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Send Public Pious or Charitable Use Forms out 32 VSA § 3832

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## **February**

Beginning of every week Download & Check HS122 32 VSA § 5410

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Per Parcel Payment Sent to Town 32 VSA § 4041(a),5405(f)

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on or after the 1st Tuesday Certify no Appeals Pending (Form 4155) 32 VSA § 4155, 4156, 4157

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## **March**

1st Tuesday Town Meeting & Votes new officers into office

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Day after vote New Officers Take Oath of Office 32 VSA § 3431

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1st Lister meeting Office Organization Meeting

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Beginning of every week Download & Check HS122 32 VSA § 5410

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Beginning of every week Download Current Use Electronic File 32 VSA § 3756(h)

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Beginning of March Send Business Personal Property Inventory Form 32 VSA § 4003

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Beginning of March Send Public Pious or Charitable Use Form

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Town Wide Reappraisal Send Request for Income / Expense to Qualified Housing 32 VSA § 3481

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## **April**

Beginning of every week Download & Check HS122 32 VSA § 5410

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Beginning of every week Download Current Use Electronic File 32 VSA § 3756(h)

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Attend TOEC Town Officer Education Conferences

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1st Insurance Values due from "exempt from tax" property owners, 32 VSA §2802(a)

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1st Effective Date for Assessment 32 VSA § 4041

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20th Business Personal Property Inventory forms due 32 VSA § 3618,3848,3849

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## May

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
	1st Utility - Electric Inventory of Plant to Towns 32 VSA § 4452
	Veteran Exemption Deadline 32 VSA § 3802(11)
	State Land & Building Values Sent to Towns 32 VSA § 3701, 3704

## June

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
	Download Equalization Electronic Sales File
	If needed request Abstract Grand List Filing Extension 32 VSA § 4342
	4th File Abstract Grand List <5000 32 VSA §4111,4341,3004
	4th Same day as Abstract filing mail Change of Appraisal Notices <5000 32 VSA §4111,4341,3004
	19th Grievance Hearings begin <5000 32 VSA § 4111, 4221, 4115, 4116
	24th File Abstract Grand List >5000 32 VSA § 4111(c), 4341, 3756(d)
	24th Same day as Abstract filing mail Change of Appraisal Notices >5000
	30th Education Rates are sent to towns 32 VSA § 5402(b)
	<b>BCA</b> Appeal to BCA request deadline is 14 Calendar days from date of result of grievance notices mailed (start count down day after appeal 32 VSA §4404(a)
	<b>BCA</b> Hearing begins 14 days after the deadline to the BCA 32 VSA §4404(b)

## July

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
	Tax Bills are sent out 30 days prior to due date 32 VSA § 4772
	Download Equalization Sales Study
	1st Fiscal year Begins 32 VSA §1
	2nd Grievance Hearings end <5000 32 VSA § 4111, 4221, 4115, 4116
	5th Electronic Current Use File sent back 32 VSA § 3760(b)
	9th Grievance Hearings begin >5000 32 VSA § 4111, 4221, 4115, 4116, 4341

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9th Result of Grievance mailed <5000 32 VSA § 4224, 4341, 3004

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**July continued**

22nd Grievance Hearings end >5000 32 VSA § 4221, 4341, 3004

25th Latest Date to File Final Grand List to Town Clerk <5000 32 VSA § 4151

29th Result of Grievance mailed >5000 32 VSA § 4224, 4341

**BCA** Appeal to BCA request deadline is 14 Calendar days from date of result of grievance notices mailed (start count down day after appeal 32 VSA § 4404(a))

**BCA** Hearing begins 14 days after the deadline to the BCA 32 VSA § 4404(b)

**BCA** Town Clerk shall schedule a meeting giving each member 5 days written notice 24 VSA § 801

**BCA** Inspection committee report due 30 days after hearing on that property. 32 VSA § 4404

**BCA** Decision of the BCA must be certified and in writing within 15 days from the time of the submitted report from the Inspection Committee 32 VSA § 4404(c)

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**August**

Beginning of every week Download & Check HS122 32 VSA § 5410

Beginning of every week Download Current Use Electronic File 32 VSA § 3756(h)

Tax Bills are sent out 30 days prior to due date 32 VSA § 4772

14th Latest Date to File Final Grand List to Town Clerk >5000 32 VSA § 4151

14th Send Electronic 411/Grand List to State 32 VSA § 5404(b)

**BCA** Inspection committee report due 30 after date of hearing 32 VSA § 4404

**BCA** Decision of the BCA must be certified and in writing within 15 days from the time of the submitted report from the Inspection Committee 32 VSA § 4404(c)

**State Board** The appeal to the Director or the Superior Court shall file a notice of appeal within 30 days from date of mailing the notice of the board's decision 32 VSA § 4461

**State Board** Objections to a defective appeal to the Director, citing reasons to dismiss or other requests, must be filed with the Director no less than 10 days after the date the appeal is filed 32 VSA § 4463

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## September

Beginning of every week Download & Check HS122 32 VSA § 5410

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Beginning of every week Download Current Use Electronic File 32 VSA § 3756(h)

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1<sup>st</sup> New Current Use Application deadline 32 VSA § 3756

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**State Board** The appeal to the Director or the Superior Court shall file a notice of appeal within 30 days from date of mailing the notice of the board's decision 32 VSA § 4461

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**State Board** Objections to a defective appeal to the Director, citing reasons to dismiss or other requests, must be filed with the Director no less than 10 days after the date the appeal is filed 32 VSA § 4463

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## October

Beginning of every week Download & Check HS122 32 VSA § 5410

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Beginning of every week Download Current Use Electronic File 32 VSA § 3756(h)

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Start looking at Budget suggestions

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31<sup>st</sup> PILOT Payments sent 32 VSA § 3706

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## November

Beginning of every week Download & Check HS122 32 VSA § 5410

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Beginning of every week Download Current Use Electronic File 32 VSA § 3756(h)

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Check Exemption Expiration Dates

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3<sup>rd</sup> Current Use Hold Harmless Payments sent 32 VSA § 3760(3)

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## December

Beginning of every week Download & Check HS122 32 VSA § 5410

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Beginning of every week Download Current Use Electronic File 32 VSA § 3756(h)

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31st Last Day for Errors and Omissions to be approved by Selectboard 32 VSA § 4261

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**Misc**

Grand List Filing may occur any time after April 1 and prior to these dates. Read 32 V.S.A. §§ 4111 and 4341 together. The May 5 date in section 4111 is extended 30 days for those towns with a population of less than 5,000; and 50 days in towns with a population of 5,000 and over. May 5 plus 30 days is June 4. May 5 plus 50 days is June 24

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