

2020

February						
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April						
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June						
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August						
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September						
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October						
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November						
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December						
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January 2021						
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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 myVTax 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.

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.

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 - 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

FEBRUARY

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Notes:						1
						Weekly HS122 Downloads
						Monthly Validate Sales
						February Reappraisal & Equalization per parcel payment sent to towns
2	3 Forest Management Activity Report (FMAR) due.	4 Certify "No Appeals Pending" (Form 4155) with Selectboard -on or later	5 VLCT Town Meeting Tune-Up- Montpelier, VT https://www.vlct.org/training-events	6 NEMRC MSOL CAMA Seminar- Rutland, VT http://www.nemrc.com/	7	8
						2/14 HS122 Download starts (32 VSA § 4155, 4156 & 4157)
9	10 NEMRC MSOL CAMA Seminar- Fairlee, VT http://www.nemrc.com/	11	12 NEMRC MSOL CAMA Seminar So. Burlington, VT http://www.nemrc.com/	13 VLCT Local Government Day- Montpelier, VT https://www.vlct.org/training-events	14 Begin HS122 Download 32 VSA §5410	15
						2/4 Certify "No Appeals Pending" (Form 4155) with Selectboard -on or later
						ONGOING Check your PTTR's and Permits
16	17 HS122 Download	18	19	20	21	22
						Monthly Process Property Transfers, research & make changes as appropriate.
23	24 HS122 Download	25	26 myVTax/GL Clean up Londonderry, VT https://tax.vermont.gov/municipal-officials/education	27 Current Use Londonderry, VT https://tax.vermont.gov/municipal-officials/education	28	29

MARCH

TO DO THIS MONTH:

Sun	Mon	Tue	Wed	Thu	Frid	Satu
1	2 Download HS122 & Current Use (32 VSA §3756) Electronic files	3 Town Meeting & Vote	4 New Listers Takes Oath of Office after town meeting 32 VSA §3431	5	6	7
8	9 Download HS122 & Current Use (32 VSA §3756) Electronic files	10	11	12 myVTax/GL Clean-up Capitol Plaza Montpelier, VT https://tax.vermont.gov/municipal-officials/education	13 Current Use Capitol Plaza Montpelier, VT https://tax.vermont.gov/municipal-officials/education	14
15	16 Download HS122 & Current Use (32 VSA §3756) Electronic files	17	18	19 Current Use sends new maps to Towns 32 VSA §3756	20	21 VLCT Selectboards Institute-Montpelier, VT https://www.vlct.org/training-events
	NEMRC GL Rutland					
22	23 Download HS122 & Current Use Electronic files	24	25 New Lister Capitol Plaza Montpelier, VT https://tax.vermont.gov/municipal-officials/education	26 New Lister Capitol Plaza Montpelier, VT https://tax.vermont.gov/municipal-officials/education	27	28
29	30 Download HS122 & Current Use Electronic files	31 Per parcel payment sent to town 32 VSA §4041,5405	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.			
	New Lister Lyndon State College https://tax.vermont.gov/municipal-officials/education	New Lister Lyndon State College https://tax.vermont.gov/municipal-officials/education				

Inspect all properties under construction as of April 1st 32 VSA §4041

Notes: 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?

Weekly HS122 Downloads
Monthly Validate Sales
Weekly Check Current Use Electronic File
3/3 Vote at Town Meeting for expired exemptions
3/3 Vote new Officers & All New Officers take Oath of Office after town meeting
3/16 Current Use sends all new or changed application maps to town
March Posted Lister Training and Town Officers Educational Conference (TOEC's)
Look for NEMRC & VALA Trainings
March Listers hold Organizational meeting
March New Lister's Training POSTED on website: http://tax.vermont.gov/
March 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
Send Business Personal Property Inventory forms 32 VSA §3618	Complete All PTTR's & Permits as of April 1st - stop until next grand list	Insurance Values due from "exempt from tax" property owners, 32 VSA §2802(a)	1	2	3	4
				Reappraisal Charlmont Morrisville, VT https://tax.vermont.gov/municipal-officials/education	Land Schedule Charlmont Morrisville, VT https://tax.vermont.gov/municipal-officials/education	
5	6 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	7	8	9	10	11
12	13 Download HS122 & Current Use Electronic files	14	15 Income Taxes filing due / Income Sensitivity filing / Timely HS122 filing due	16	17	18
19	20 Download HS122 & Current Use Electronic files	21 Business Personal Property forms due from property owners 32 VSA §3618	22 myVTax/GL Clean-up Lyndon State College, VT https://tax.vermont.gov/municipal-officials/education	23 Current Use Lyndon State College, VT https://tax.vermont.gov/municipal-officials/education	24	25
26	27 Download HS122 & Current Use Electronic files	28 VLCT BCA Training Montpelier www.vlct.org	29	30	Notes: Inspect all properties under construction on, or as close to, April 1st as possible	
Weekly HS122 Downloads						
Weekly Check Current Use Electronic File						
4/1 Insurance Values due from exempt from tax property owners - if mailed by town http://tax.vermont.gov/sites/tax/files/documents/CR-001.pdf						
Monthly Validate Sales						
4/1 Valuation Effective date						
4/18 Timely HS122 filing						
4/15 Income Taxes filing due and Income Sensitivity filing due						
4/20 Business Personal Property forms due from property owners						
ONGOING - PTTR's Filed & Permits Completed as of April 1st						
**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).						
***If Town is reappraising please discuss the homestead & Current Use process with your District Advisor						

MAY

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Weekly HS122 Downloads
Grand List Filing 2020 may occur any time after April 1 and on or before the following dates: June 4 for population of <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.					1 Utility Electric Inventory of Plant to Towns 32 VSA §4452	2	Weekly Check Current Use Electronic File until 100% certified
			State land & bld values sent to towns 32 VSA §3701,3704		Veteran Exemption deadline 32 VSA §3802		Monthly Validate Sales
3	4 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	5	6	7	8	9	5/1 Utility Electric Inventory of Plant to Towns
10	11 Download HS122 & Current Use Electronic files	12	13 Data Collection Howe Center, Rutland, VT https://tax.vermont.gov/municipal-officials/education		15	16	5/1 Veterans Exemption Deadline. VOVA sends eligible veteran list to towns
17	18 Download HS122 & Current Use Electronic files	19	20 Data Collection Howe Center, Rutland, VT https://tax.vermont.gov/municipal-officials/education		22	23	May Sec Of Admin sends State Building Values (for Pilot Payment)
24	25 Download HS122 & Current Use Electronic files	26	27	28 VT St. Statutes Howe Center, Rutland, VT https://tax.vermont.gov/municipal-officials/education	29 Reading Deeds/Real Estate Exemptions Howe Center, Rutland, VT https://tax.vermont.gov/municipal-officials/education	30	May Property Valuation & Review sends State Land Values for Payments in Lieu of Taxes (Pilot) Payment
31	Notes:						**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).
							***If Town is reappraising please discuss the homestead & Current Use process with your District Advisor

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			Notes: Develop a system to track & investigate sales throughout the year.			
BCA - Hearings begin 14 Calendar days after appeal deadline 32 VSA §4404						
	1 HS122 Correction Request Due	2	3	4 File Abstract GL <5000 & Mail Change of Appraisal Notices 32 VSA §4111, 4341	5	6
If needed request Abstract GL filing extension 32 VSA §4342	Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files					
7	8 Download HS122 & Current Use Electronic files	New Lister OKEMO Montpelier, VT https://tax.vermont.gov/municipal-officials/education		11	12	13
		16	17	18	19 Grievance Hearing Begins <5000 32 VSA §4111, 4221,4115,4116	20
14	15 Download HS122 & Current Use Electronic files					
21	22 Download HS122 & Current Use Electronic files	23	24 File Abstract GL >5000 & Mail Change of Appraisal Notices 32 VSA §4111,4341,3756, 3004	25	26	27
28	29 Download HS122 & Current Use Electronic files	30 Education Tax Rates are sent to Towns 32 VSA §5402	Note: Develop a system to track & investigate sales throughout the year.			

Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
Monthly Validate Sales
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 sent to Towns
***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	
Notes: Tax Bills are sent out 30 days prior to due date 32 VSA §4772			1 Fiscal Year Begins Advanced Listers VTC Randolph, VT https://tax.vermont.gov/municipal-officials/education	2 Grievance Hearing Ends <5000 32 VSA §4221, 4341, 3004	3	4	7/1 Fiscal Year begins
			5 Electronic Current Use file sent back to State 32 VSA §3760	6 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	7	8	9 Result of Grievance <5000 mailed 32 VSA §4224,4341, Grievance Hearing Begins >5000 32 VSA §4221, 4341, 3004
12 Reappraisal OKEMO Ludlow, VT https://tax.vermont.gov/municipal-officials/education	13 Download HS122 & Current Use Electronic files	14 Land Schedule OKEMO Ludlow, VT https://tax.vermont.gov/municipal-officials/education	15	16	17	Monthly Validate Sales	
19	20 Download HS122 & Current Use Electronic files	21	22 Grievance Hearing Ends >5000 32 VSA §4111,4221 4115,4116,3004	23	24	Weekly Check Current Use Electronic File until 100% certified	
26 File Final Grand List <5000 to Town Clerk 32 VSA §4151	27 Download HS122 & Current Use Electronic files	28	29 Result of Grievance >5000 mailed 32 VSA §4224,4341, 3004	30	31	July Tax Bills are sent out 30 days prior to due date	
BCA - Deadline to appeal is 14 Calendar days from date of Mailing Result of Grievance Notices 32 VSA §4404 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 (depending on population) 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			Notes: 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.			7/2 & 7/22 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						7/9 Mail Result of Grievance <5000	
7/27 File Final Grand List <5000						7/27 File Final Grand List <5000	
7/29 Mail Result of Grievance >5000						7/29 Mail Result of Grievance >5000	
***If Town is reappraising please discuss the homestead & Current Use process with your District Advisor						***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
Notes: Tax Bills are sent out 30 days prior to due date 32 VSA §4772						1
2	3 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	4	5	6	7	8
9	10 Download HS122 & Current Use Electronic files	11	12	13	14 File final Grand List >5000 to Town Clerk 32 VSA Send electronic 411 to PVR 32 VSA §5404	15
16	17 Download HS122 & Current Use Electronic files	18-19 IAAO-100 VTC, Randolph, VT https://tax.vermont.gov/municipal-officials/education		20	21	22
23	24 Download HS122 & Current Use Electronic files	25	26	27	28	29
30	31 Download HS122 & Current Use Electronic files	BCA - Inspection committee report due 30 days after date of hearing 32 VSA §4404 BCA - Decision shall be certified with in 15 days from time of the Inspections Committee report 32 VSA §4404		BCA - An appeal to State Bd or Superior Court must be filed within 30 days after the day of mailing 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 to town clerk 32 VSA §4463		

Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
Monthly Validate Sales
August tax bill are sent out 30 days prior to due date
August Check electronic Current Use for changes
8/14 File Final Grand List >5000 to Town Clerk
8/14 Electronic 411 to PVR
Begin checking permits for next year (ongoing maintenance /checklist)
Once grand list is <u>completed & billed</u> grand list is created begin property transfer tax returns in the Working grand list (all transfers since 4/1)
State Board - 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

SEPTEMBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Tax Bills are sent out 30 days prior to due date 32 VSA §4772		1 Complete Sales Review	2	3	4	5
		New Current Use applicant deadline 32 VSA §3756		IAAO 155-Depreciation Analysis (VALA) Colchester, VT https://valavt.org/education/training/		
	6	7 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files		8	9	
13	14 Download HS122 & Current Use Electronic files	15	16	17	18	19
20	21 Download HS122 & Current Use Electronic files	22	23	24	25	26
27	28 Download HS122 & Current Use Electronic files	29	30	BCA - An appeal to State Bd or Superior Court must be filed within 30 days after the day of mailing 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 to town clerk 32 VSA §4463		

Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
Weekly Check Current Use Electronic File until 100% certified
Sept Tax Bills are sent out 30 days prior to due date
9/1 New Current Use applications due to PVR
ONGOING Begin checking permits for next year
ONGOING 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 www.vlct.org
Monthly Validate Sales, complete by 9/1
Current Use - check and correct current use files as needed until 100% certified

OCTOBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Any Changes to 411 must be submitted for equalization	Notes: Start looking at & preparing your Budget and your Annual Report			1	2	3
4	5	6	7	8	9	10
	IAAO 101-Fundamentals of Real Property Appraisal (VALA) WRJ, VT https://valavt.org/education/training/					
	Download HS122 32 VSA §5410 & Current Use 32 VSA §3756					
11	12 Download HS122 & Current Use Electronic files	13	14	15	16	17
18	19 Download HS122 & Current Use Electronic files	20	21	22	23	24
25	26	27	28	29	30	31
	IAAO 112-Income Approach to Valuation II (VALA) Manchester Cntr, VT https://valavt.org/education/training/					
	Download HS122 & Current Use Electronic files				Pilot Payment sent to Town 32 VSA §3706	
Weekly HS122 Downloads						
Weekly Check Current Use Electronic File until 100% certified						
October Check elect current use for changes						
Any Changes to 411 must be submitted to be relected in equalization						
ONGOING Do the PTTR's and Permits						
Current Use - check and correct current use files as needed until 100% certified						
10/30 Payment in lieu of taxes (PILOT) sent to towns						

NOVEMBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3 Current use hold harmless payments sent 32 VSA §3760	4 Check Voted Exemption Expiration Dates	5	6	7
8	9 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	10	11	12	13	14
15	16 Download HS122 & Current Use Electronic files	17	18	19	20	21
22	23 Download HS122 & Current Use Electronic files	24	25	26	27	28
29	30 Download HS122 & Current Use Electronic files	Notes: Budget and Annual Report				

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

DECEMBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Notes: Is the Budget and Annual Report ready?		1	2	3	4	5
6	7 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	8	9	10	11 Last date for homestead download to effect Grand List	12
13	14 Download HS122 & Current Use Electronic files	15	16	17	18	19
20	21 Download HS122 & Current Use Electronic files	22	23	24	25	26
27	28 Download HS122 & Current Use Electronic files	29	30	31 Last day for Errors & Omissions to be approved by Selectboard 32 VSA §4261		

Weekly HS122 Downloads
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

JANUARY

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Notes: Late December early January PVR Certifies Equalization Study results to Towns 32 VSA § 5407, 5406, 5408 (Be aware of Appeal deadline).					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15 File Final Electronic 411 w/State	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January PVR Certifies Equalization Study
01/15 File Final Electronic 411 w/State for final reconciliation of previous grand list
Late December early January PVR Certifies Equalization Study results to Towns 32 VSA § 5407, 5406, 5408 (Be aware of Appeal deadline)
ONGOING Check your PTTR's and Permits
Monthly Validate Sales, new sales available

Actual Date in Statute

March

1st Tuesday	Town Meeting & Votes new officers into office
Day after vote	New Officers Take Oath of Office 32 VSA § 3431
1st Lister meeting	Office Organization Meeting
Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
Beginning of March	Send Business Personal Property Inventory Form 32 VSA § 4003
Beginning of March	Send Public Pious or Charitable Use Form
Town Wide Reappraisal	Send Request for Income / Expense to Qualified Housing 32 VSA § 3481

April

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
Attend TOEC	Town Officer Education Conferences
	1st Insurance Values due from "exempt from tax" property owners, 32 VSA §2802(a)
	1st Effective Date for Assessment 32 VSA § 4041
	20th Business Personal Property Inventory forms due 32 VSA § 3618,3848,3849

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)
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)

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

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

September

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
	Send Public Pious or Charitable Use Forms out 32 VSA § 3832
1st	New Current Use Application deadline 32 VSA § 3756
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

October

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)
	Start looking at Budget suggestions
31st	PILOT Payments sent 32 VSA § 3706

November

Beginning of every week	Download & Check HS122 32 VSA § 5410
Beginning of every week	Download Current Use Electronic File 32 VSA § 3756(h)

Check Exemption Expiration Dates

3rd Current Use Hold Harmless Payments sent 32 VSA § 3760(3)

December

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

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

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

January

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

1st Late December Early January PVR Certifies Equalization Study & Sends Results to Towns 32 VSA § 5406, 5408

February

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

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

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

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
