

2020

February						
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August						
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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.
- 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
						February Reappraisal & Equalization per parcel payment sent to towns (32 VSA § 4041a(a))
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 no later than 1st Tuesday
						ONGOING Check your PTTR's and Permits
16	17 HS122 Download	18	19	20	21	22
						Monthly Processing of Property Transfers, ressearch & 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	Mo	Tue	We	Thu	Frid	Satu	Weekly HS122 Downloads
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	13	14	Weekly Check Current Use Electronic File
15	16 Download HS122 & Current Use (32 VSA §3756) Electronic files	17	18	19 Current Use sends new applications to Towns 32 VSA §3756	20	21	3/3 Vote at Town Meeting for expired exemptions
22	23 Download HS122 & Current Use Electronic files	24	25	26	27	28	3/3 Vote new Officers & All New Officers take Oath of Office after town meeting
29	30 Download HS122 & Current Use Electronic files	31 Per parcel payment sent to town 32 VSA § 5405(f)	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.				3/15 Current Use sends all new or changed application maps to town
Inspect all properties under construction as of April 1st 32 VSA §4041							March Posted Lister Training and Town Officers Educational Conference (TOEC's)
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?							Look for NEMRC & VALA Trainings
							March Listers hold Organizational meeting
							March New Lister's Training POSTED on website: http://tax.vermont.gov/
							***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
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	23	24	25
26	27 Download HS122 & Current Use Electronic files	28	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
4/1 Valuation Effective date
4/15 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 not wait until new values are in place (you can download & review, but all adjustments will 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.					1 Utility Electric Inventory of Plant to Towns 32 VSA §4452 State land & bld values sent to towns 32 VSA §3701,3704	2	Weekly Check Current Use Electronic File until 100% certified
3	4 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	5	6	7	8 Veteran Exemption deadline 32 VSA §3802	9	5/1 Utility Electric Inventory of Plant to Towns
10	11 Download HS122 & Current Use Electronic files	12	13	14	15	16	5/1 Veterans Exemption Deadline. VOVA sends eligible veteran list to towns
17	18 Download HS122 & Current Use Electronic files	19	20	21	22	23	May Sec Of Admin sends State Building Values (for Pilot Payment)
24	25 Download HS122 & Current Use Electronic files	26	27	28	29	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 not wait until new values are in place (you can download & review, but all adjustments will 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 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files			4 File Abstract GL <5000 & Mail Change of Appraisal Notices 32 VSA §4111, 4341		
If needed request Abstract GL filing extension 32 VSA §4342	If needed request Abstract GL filing extension 32 VSA §4342					
	8 Download HS122 & Current Use Electronic files					
	15 Download HS122 & Current Use Electronic files				19 Grievance Hearing Begins <5000 32 VSA §4111, 4221,4115,4116	
	22 Download HS122 & Current Use Electronic files		24 File Abstract GL >5000 & Mail Change of Appraisal Notices 32 VSA §4111,4341,3756, 3004			
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
6/1 If needed request Abstract GL filing extension
6/4 File Abstract GL <5000 population & Mail Change of Appraisal Notices -on or before
6/19 Grievance Hearings begin GL <5000 population
6/24 File Abstract GL >5000
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 32 VSA §1	2 Grievance Hearing Ends <5000 32 VSA §4221, 4341, 3004	3	4
5	6 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	7 Electronic Current Use file sent back to State 32 VSA §3760	8	9 Result of Grievance <5000 mailed 32 VSA §4224,4341, Grievance Hearing Begins >5000 32 VSA §4221, 4341, 3004	10	11
12	13 Download HS122 & Current Use Electronic files	14	15	16	17	18
19	20 Download HS122 & Current Use Electronic files	21	22 Grievance Hearing Ends >5000 32 VSA §4111,4221 4115,4116,3004	23	24	25
26	27 Download HS122 & Current Use Electronic files	28	29 Result of Grievance >5000 mailed 32 VSA §4224,4341, 3004	30	31	
File Final Grand List <5000 to Town Clerk 32 VSA §4151			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.			
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 - Inspection committee report due 30 days after hearing on that property. 32 VSA § 4404						
7/1 Fiscal Year begins						
Weekly HS122 Downloads						
Weekly Check Current Use Electronic File until 100% certified						
July Tax Bills are sent out 30 days prior to due date						
June/July Download Electronic Equalization Sales File call your District Advisor when your're ready to review						
7/2 Grievance Hearing Ends <5000						
7/9 Mail Result of Grievance <5000						
7/9 Grievance Hearing Begins >5000						
7/22 Grievance Hearings Ends >5000						
7/27 File Final Grand List <5000 with Town Clerk						
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		
Notes: Tax Bills are sent out 30 days prior to due date 32 VSA §4772						1	Weekly HS122 Downloads	
2	3 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	4	5	6	7	8	Weekly Check Current Use Electronic File until 100% certified	
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	August tax bill are sent out 30 days prior to due date	
16	17 Download HS122 & Current Use Electronic files	18	19	20	21	22	August Check electronic Current Use for changes	
23	24 Download HS122 & Current Use Electronic files	25	26	27	28	29	8/14 File Final Grand List >5000 to Town Clerk	
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	State Board - 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				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 (32 VSA §4463)	

SEPTEMBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Weekly HS122 Downloads
Tax Bills are sent out 30 days prior to due date 32 VSA §4772	Check electronic current use for changes until 100% certified	1 Finish Sale Review New Current Use applicant deadline 32 VSA §3756	2	3	4	5	Weekly Check Current Use Electronic File until 100% certified
				IAAO 155-Depreciation Analysis (VALA) Colchester, VT https://valavt.org/education/training/			Sept Tax Bills are sent out 30 days prior to due date
6	7 Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files	8	9	10	11	12	9/1 New current use applications due to PVR 9/1 Review and Complete Sales Study
13	14 Download HS122 & Current Use Electronic files	15	16	17	18	19	ONGOING Begin checking permits for next year
20	21 Download HS122 & Current Use Electronic files	22	23	24	25	26	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)
27	28 Download HS122 & Current Use Electronic files	29	30	State Board - 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			VLCT Town Fair-Burlington https://www.vlct.org/training-events/town-fair Set for Sept 30th to Oct 1st

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 VLCT Town Fair-Burlington https://www.vlct.org/training-events/town-fair Set for Sept 30th to Oct 1st	2	3	Weekly HS122 Downloads
4	5	6	7	8	9	10	Weekly Check Current Use Electronic File until 100% certified
IAAO 101-Fundamentals of Real Property Appraisal (VALA) WRJ, VT https://valavt.org/education/training/							October Check elect current use for changes
	Download HS122 32 VSA §5410 & Current Use 32 VSA §3756 Electronic files						ONGOING Do the PTTR's and Permits
11	12 Download HS122 & Current Use Electronic files	13	14	15 Homestead declarations received after this date do not result in change to Grand List book. 32 VSA §5410	16	17	Any Changes to 411 must be submitted to be relected in equalization
18	19 Download HS122 & Current Use Electronic files	20	21	22	23	24	10/15 Homestead declarations received after this date do not result in change to Grand List book.
25	26	27	28	29	30	31	Current Use - check and correct current use files as needed until 100% certified
IAAO 112-Income Approach to Valuation II (VALA) Manchester Cntr, VT https://valavt.org/education/training/							10/31 Payment in lieu of taxes (PILOT) sent to towns
	Download HS122 & Current Use Electronic files					Pilot Payment sent to Town 32 VSA §3706	

NOVEMBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Check Voted Exemption Expiration Dates	3 Current use hold harmless payments sent 32 VSA §3760	4	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
ONGOING Check your PTTR's and Permits
Check Voted Exemption Expiration dates for town warning
11/3 Current Use Hold Harmless Payments Sent to towns

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	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
12/31 Last Day - Errors & omissions of Real Value changes are sent to selectboard at last December Selectboard meeting (32 VSA §4261).
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 Paper & Electronic 411 w/State	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
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January PVR Certifies Equalization Study
1/15 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