

As a new lister, if I make a mistake while compiling the grand list, or find an existing error, can I correct it? If so, what steps should be taken?

Fortunately, the law recognizes that everyone makes honest mistakes from time to time, and provides procedures to remedy the most common types of listing errors. However, the corrective procedures vary according to the type of error and the timing.

First, a word about proper terminology. From the time the listers first compile and lodge the list with the town clerk for public inspection until the date it is lodged with the town clerk a second and final time, it is called the "abstract of individual lists," or just the "abstract." You may also hear it called the "preliminary grand list." *Only after all grievance hearings are closed and the book is turned over to the town clerk does it become the "grand list."*

The statutes contain different procedures for correcting different types of errors. Very often, errors in an appraisal or listing are discovered during grievance hearings. These may be corrected according to the provisions for amending an abstract, and written notices of the amendment must be sent to the affected taxpayers. The notice must inform the taxpayer that he or she has the right to appeal the board of listers' decision to the board of civil authority by filing an appeal with the town clerk within 14 days of the mailing of the written notice of the amendments. Although the statutes advise notice by registered or certified mail, this is not required. 32 V.S.A. § 4224.

If the error or omission is discovered in the listing of property before the grand list has become final, the listers can correct it without asking for approval from the selectboard. Again, written notice of the correction must be sent to the affected taxpayer allowing him or her to grieve. 32 V.S.A. § 4111(f).

In the event of a procedural error that affects the validity of the abstract of individual lists (such as missing the deadline for filing the abstract with the town clerk, or a defective notice), the listers can correct this on or before February 1 of the following year according to the procedures in 32 V.S.A. § 4112 et seq.

Corrections that must be made after the grand list has become final – that is, turned over to the town clerk – require selectboard approval. This occurs when the listers discover that real or personal estate has been accidentally omitted from the grand list, or there is an obvious error in a listing. Such errors or omissions of individual property listings may be corrected until December 31. 32 V.S.A. § 4261.

The process for correcting the final grand list is this: the board of listers makes its request to the selectboard. If the selectboard approves, the information on such changes is provided to the town clerk by the selectboard. The town clerk makes the changes in the grand list book. For those towns with computerized grand list data, the changes can also be made to the grand list file, but it is not recommended that a complete new grand list report be printed. Even though not expressly required by statute, it is advisable to notify the taxpayer of the correction and allow the person to grieve the decision, if requested.

Lastly, Vermont law does provide for penalties in some instances. If you fail to or neglect to perform a duty imposed on you by law, as a town officer you can be fined \$100. 24 V.S.A. § 902. Mistakes made in bad faith or with malice which deprive persons of any of their civil rights are punishable under the federal Civil Rights Act. Mistakes involving misuse of office, such as accepting bribes or commissions, are punishable under state law. 13 V.S.A. Chapter 21. Listers who knowingly make or return an incorrect abstract can be fined up to \$500. 32 V.S.A. § 4182. These are all good reasons why town officers should have a working knowledge of the laws under which they work.

A more comprehensive guide to the legal duties and responsibilities of the town lister is available in the 1999 edition of the *Vermont Listers Handbook*, published by the Vermont Department of Taxes, Division of Property Valuation and Review.

*(Question adapted from the **Vermont Listers Handbook**, with the assistance of Mary Jane Grace, Division of Property Valuation and Review.)*

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