

Can a taxpayer grieve more than the current year's tax assessment?

There is no single provision that clearly states that a taxpayer is restricted to grieving only the current year's property assessment, but that appears to be the intent of the law. In reaching this conclusion, one must consider the entire statutory scheme and specified procedural requirements.

Each year, the listers are charged with the duty of assessing the value of all properties as of April 1. 32 V.S.A. § 3651. Following this assessment, a new grand list book ("abstract") is prepared and placed in the office of the town clerk for inspection by the taxpayers. At the same time, the listers mail notices to the owners of properties that have changed in appraised value. Property owners also receive with that mailing a personal notice of the date, time and place when they can appear before the board of listers to grieve, should they disagree with the new assessment. 32 V.S.A. §§ 4111, 3756(d).

The change of appraisal notice only applies to *the current year's* property value as listed in the newly prepared grand list. It does not apply to the assessment of the property for any other year. Because this represents a change from the prior year's assessment, the law provides landowners with the opportunity to contest the assessment *each year*, using the statutory grievance process.

Further support for this interpretation is found in the statutory process for filing grievances. The law sets deadlines by which grievances must be filed and heard by the board of listers (unless otherwise provided by municipal charter). 32 V.S.A. §§ 4111, 4341. A person who files a grievance and is unhappy with the decision of the listers may then appeal that decision to the Board of Civil Authority. 32 V.S.A. § 4404. However, if the taxpayer *does not* grieve first to the board of listers, the deadlines for doing so expire and the grand list is lodged and certified by the listers and selectboard. Under this legal remedy, the taxpayer loses his or her opportunity to grieve for that tax year altogether. There is no right to grieve tax assessments *retroactively*. 32 V.S.A. §§ 4155-4157.

While not authorized to grieve past years' assessments, other remedies are available to taxpayers. For example, the property owner *may be* eligible to seek relief under the tax abatement process (provided he or she can meet the abatement criteria in 32 V.S.A. § 1535). Taxpayers may also apply to the listers and selectboard for correction of an obvious error or omission in the grand list. 32 V.S.A. § 4261.

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