

Our Board of Civil Authority (BCA) is getting ready to start hearing tax appeals. Is it true that we must complete our appeals and make a final decisions on all appeals brought before us by July 1st?

No. There is no requirement in Vermont law that the BCA finish its hearing on appeals by a date certain. Under 32 V.S.A. § 4404(b) the BCA must commence hearings “no later than 14 days after the last date allowed for notice of appeal” from the listers’ decision at a grievance hearing. After the appeals process is commenced, there is no cut-off date in statute that provides when all the appeals must be decided by the BCA. This is a sensible policy, because if a BCA is faced with numerous appeals, it would be impossible to complete all the hearings within a set period of time.

Our advice is that the BCA should set a reasonable schedule to hear all the appeals. For example, it probably is not reasonable to attempt to hear more than one appeal per night. The statute requires the BCA to “meet at the time and place so designated, and on that day, and from day to day thereafter, shall hear and determine such appeals until all questions and objections are heard and decided.” 32 V.S.A. § 4404(c). This means that after its first meeting the BCA may adjourn its meetings until all the appeals have been decided. Under the Vermont Open Meeting Law, if the meeting is adjourned to a date certain, the BCA is not required to re-warn the meeting. 1 V.S.A. § 312(b)(4).

BCA members should be aware that Vermont statutes do require that the BCA make a final written decision on an appeal within 15 days of completion of the report made by the property inspection committee. 32 V.S.A. § 4404(c). The inspection report must be filed within 30 days of the final BCA hearing. In our opinion, if the final hearing is closed, the BCA may re-open the hearings to hear new evidence that has come to light. However, the report still must be lodged and decision made by the BCA within the required statutory time frame.

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